



STATE OF TEXAS
FEDERAL PORTION OF
STATEWIDE SINGLE
AUDIT REPORT

FOR THE YEAR ENDED AUGUST 31, 2002



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Independent Auditors' Reports

Federal Portion of Statewide
Single Audit Report

For the Year Ended August 31, 2002

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**Independent Auditors' Report on the
Schedule of Expenditures of Federal Awards**

The Honorable Rick Perry, Governor,
and Members of the Texas State Legislature
State of Texas:

We have audited the accompanying Schedule of Expenditures of Federal Awards of the State of Texas (the "Schedule") for the year ended August 31, 2002. This Schedule is the responsibility of the State of Texas' management. Our responsibility is to express an opinion on the Schedule based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in note 1 to the Schedule of Expenditures of Federal Awards, the Schedule does not include expenditures of Federal awards for three component units of the State of Texas. Each of those component units has their own independent audit in compliance with OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*.

In our opinion, the Schedule of Expenditures of Federal Awards referred to above presents fairly, in all material respects, the expenditures of Federal awards of the State of Texas, as described above, for the year ended August 31, 2002, in conformity with accounting principles generally accepted in the United States of America.

KPMG LLP

February 24, 2003



**Independent Auditors' Report
on Compliance With Requirements Applicable to
Each Major Program and on Internal Control Over Compliance
in Accordance With OMB Circular A-133**

The Honorable Rick Perry, Governor,
and Members of the Texas State Legislature
State of Texas:

Compliance

We have audited the compliance of the State of Texas (the State) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major Federal programs for the year ended August 31, 2002, except those requirements discussed in the seventh following paragraph. The State's major Federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major Federal programs is the responsibility of the State's management. Our responsibility is to express an opinion on the State's compliance based on our audit.

The Schedule of Expenditures of Federal Awards and our audit described below does not include expenditures of Federal awards for four component units of the State of Texas for financial statement purposes. Each of those agencies has their own independent audit in compliance with OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*.

Except as discussed in the following paragraph, we conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the State's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the State's compliance with those requirements.

We were unable to obtain sufficient documentation supporting the compliance of the State for the program compliance requirements listed below nor were we able to satisfy ourselves as to the State's compliance with those requirements by other auditing procedures. These program's compliance requirements were:

<u>Agency/University</u>	<u>Program</u>	<u>Compliance Requirement</u>	<u>Finding Number</u>
Department of Health	CFDA 93.917 - HIV Care Formula Grants	Earmarking	03-22
Department of Health	CFDA 93.991 - Preventive Health and Health Services Block Grant	Level of Effort	03-23

As identified below and described in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with certain compliance requirements that are applicable to certain of its major Federal programs. Compliance with such requirements is necessary, in our opinion, for the State to comply with requirements applicable to the identified major Federal programs. The results of our auditing procedures are described in the accompanying schedule of findings and questioned costs as items:

<u>Agency/University</u>	<u>Program</u>	<u>Compliance Requirement</u>	<u>Finding Number</u>
Department of Health	CFDA 93.994 - Maternal and Child Health Services Block Grant to the States CFDA 93.268 - Immunization Grants CFDA 93.917 - HIV Care Formula Grants CFDA 93.217 - Family Planning Services CFDA 93.991 - Preventive Health and Health Services Block Grant	Subrecipient Monitoring	03-21
Department of Health	Medicaid Cluster	Special Tests and Provisions	03-36
Department of Health and Health and Human Services Commission	CFDA 93.994 - Maternal and Child Health Services Block Grant to the States CFDA 93.268 - Immunization Grants CFDA 93.917 - HIV Care Formula Grants CFDA 93.217 - Family Planning Services CFDA 93.991 - Preventive Health and Health Services Block Grant CFDA 10.557 - Special Supplemental Nutrition Program for WIC Medicaid Cluster	Cash Management	03-20
Higher Education Coordinating Board	CFDA 84.048 - Vocational Education Basic Grants to States	Activities Allowed or Unallowed	03-01
Department of Human Services	CFDA 93.566 - Refugee and Entrant Assistance	Eligibility	03-24
Department of Mental Health and Mental Retardation	CFDA 93.958 - Block Grants for Community Mental Health Services	Special Tests and Provisions Activities Allowed or Unallowed	03-27 03-29

<u>Agency/University</u>	<u>Program</u>	<u>Compliance Requirement</u>	<u>Finding Number</u>
Department of Public Safety	CFDA 83.544 - Public Assistance Grant CFDA 83.548 - Hazard Mitigation Grant	Cash Management	03-35
University of Texas at Austin	Research and Development Cluster	Activities Allowed or Unallowed Cash Management Subrecipient Monitoring	03-05 03-06 03-08
University of Texas at Austin	Student Financial Aid Cluster	Special Tests and Provisions	03-10

In our opinion, because of the effects of the noncompliance described in the preceding paragraph, the State did not comply in all material respects, with the requirements referred to above that are applicable to:

- CFDA 93.217- Family Planning Services
- CFDA 93.268- Immunization Grants
- CFDA 93.917- HIV Care Formula Grants
- CFDA 93.991- Preventive Health and Health Services Block Grant
- CFDA 93.994- Maternal and Child Health Block Grant

In our opinion, except for the noncompliance described in the preceding two paragraphs and except for the effects of such noncompliance, if any, as might have been determined had we been able to examine sufficient evidence regarding compliance with the requirements described in the third preceding paragraph, the State complied, in all material respects, with the requirements referred to above that are applicable to each of its major Federal programs for the year ended August 31, 2002, other than those requirements discussed in the following paragraph. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items:

<u>Agency/University</u>	<u>Program</u>	<u>Compliance Requirement</u>	<u>Finding Number</u>
Commission on Alcohol and Drug Abuse	CFDA 93.959 - Block Grants for Prevention and Treatment of Substance Abuse	Maintenance of Effort	03-44
Comptroller of Public Accounts	CFDA 16.606 - State Criminal Alien Assistance Program	Cash Management	03-28
Department of Health	CFDA 93.268 - Immunization Grants	Special Tests and Provisions	03-19
Health and Human Services Commission	Medicaid Cluster	Allowable Costs and Activities Special Tests and Provisions	03-30 03-26
Higher Education Coordinating Board	CFDA 84.048 - Vocational Education Basic Grants to States	Cash Management	03-02

<u>Agency/University</u>	<u>Program</u>	<u>Compliance Requirement</u>	<u>Finding Number</u>
Department of Housing and Community Affairs	CFDA 14.239 - HOME Investment Partnerships Program	Special Tests and Provisions	03-12
Department of Housing and Community Affairs	Section 8 Housing Choice Vouchers Cluster	Special Tests and Provisions Eligibility	03-17 03-18 03-16
Department of Housing and Community Affairs	CFDA 14.228 - Community Development Block Grant CFDA 14.239 - HOME Investment Partnerships Program CFDA 93.568 - Low-Income Home Energy Assistance	Cash Management	03-15
Department of Human Services	CFDA 83.543 - Individual and Family Grants (FEMA)	Activities Allowed or Unallowed	03-33
Department of Mental Health and Mental Retardation	Medicaid	Cash Management	03-32
Protective and Regulatory Services	CFDA 93.659 - Adoption Assistance	Eligibility	03-13
Lamar University University of Houston University of Texas at Brownsville Texas Tech University	Student Financial Aid Cluster	Special Tests and Provisions	03-45 03-39 03-40 03-04 03-43

We did not audit compliance with requirements governing billing and collection of Perkins loans for certain portions of the State. Those requirements govern functions that are performed by AFSA Data Corporation and AMS Servicing Group. Since we did not apply auditing procedures to satisfy ourselves as to compliance with those requirements, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on compliance with those requirements.

The service organizations' compliance with the requirements governing the functions that they perform was examined by other accountants whose reports have been furnished to us. The reports of the other accountants indicate that compliance with those requirements was examined in accordance with the Department of Education's Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*. Based on our review of the service organization accountants' reports, we have determined that all of the compliance requirements included in the *Compliance Supplement* that are applicable to the Student Financial Aid Cluster major program are addressed in either our report or the report of the respective service organization's accountants. Further, based on our review of the service organization accountants' reports, we have determined that they do not contain any findings of noncompliance that would have a direct and material effect on the Student Financial Aid Cluster major program.

Internal Control Over Compliance

The management of the State is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to Federal programs. In planning and performing our audit, we considered the State’s internal control over compliance with requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Requirements governing billing and collection of Perkins loans are performed by the service organizations noted above. Internal control over compliance relating to such functions was reported on by other accountants in accordance with the Department of Education’s Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*. Copies of the service organizations accountants’ reports have been furnished to us. However, the scope of our work did not extend to internal control maintained at the respective service organizations noted above.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the State’s ability to administer a major Federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants.

Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs, and are listed below:

<u>Agency/University</u>	<u>Program</u>	<u>Compliance Requirement</u>	<u>Finding Number</u>
Education Agency	CFDA 84.010 - Title I CFDA 84.048 - Vocational Education CFDA 84.186 - Safe and Drug-Free	Cash Management	03-03
Department of Health	CFDA 93.994 - Maternal and Child Health Block Grant CFDA 93.268 - Immunization Grants CFDA 93.917 - HIV Care Formula Grants CFDA 93.217 - Family Planning Services CFDA 93.991 - Preventive Health and Health Services Block Grant	Subrecipient Monitoring	03-21
Department of Health	CFDA 93.268 - Immunization Grants	Special Tests and Provisions	03-19
Department of Health	Medicaid Cluster	Special Tests and Provisions	03-36
Department of Health	CFDA 93.991 - Preventive Health and Health Services Block Grant	Level of Effort	03-23
Department of Health	CFDA 93.917 - HIV Care Formula Grants	Earmarking	03-22

<u>Agency/University</u>	<u>Program</u>	<u>Compliance Requirement</u>	<u>Finding Number</u>
Department of Health	CFDA 93.994 - Maternal and Child Health Block Grant CFDA 93.268 - Immunization Grants CFDA 93.917 - HIV Care Formula Grants CFDA 93.217 - Family Planning Services CFDA 93.991 - Preventive Health and Health Services Block Grant CFDA 10.557 - Special Supplemental Nutrition Program for WIC Medicaid Cluster	Reporting	03-25
Department of Health and Health and Human Service Commission	CFDA 93.994 - Maternal and Child Health Block Grant CFDA 93.268 - Immunization Grants CFDA 93.917 - HIV Care Formula Grants CFDA 93.217 - Family Planning Services CFDA 93.991 - Preventive Health and Health Services Block Grant CFDA 10.557 - Special Supplemental Nutrition Program for WIC Medicaid Cluster	Cash Management	03-20
Health and Human Services Commission	Medicaid Cluster	Special Tests and Provisions	03-26
Higher Education Coordinating Board	CFDA 84.048 - Vocational Education Basic Grants to States	Activities Allowed or Unallowed	03-01
		Cash Management	03-02
Department of Housing and Community Affairs	CFDA 14.228 - Community Development Block Grant CFDA 14.239 - HOME Investment Partnerships Program CFDA 93.568 - Low-Income Home Energy Assistance	Cash Management	03-15
Department of Human Services	CFDA 83.543 - Individual Family Grants (FEMA)	Activities Allowed or Unallowed	03-33
Department of Human Services	CFDA 93.566 - Refugee and Entrant Assistance	Eligibility	03-24
Department of Mental Health and Mental Retardation	CFDA 93.958 - Block Grants for Community Mental Health Services	Special Tests and Provisions	03-27
		Activities Allowed or Unallowed	03-29

Agency/University	Program	Compliance Requirement	Finding Number
Department of Mental Health and Mental Retardation	Medicaid Cluster	Cash Management	03-32
Protective and Regulatory Services	CFDA 93.558 - Temporary Assistance for Needy Families CFDA 93.658 - Foster Care - Title IV-E CFDA 93.659 - Adoption Assistance CFDA 93.667 - Social Services Block Grant CFDA 93.645 - Child Welfare Services CFDA 93.556 - Promoting Safe and Stable Families	Cash Management	03-31
Department of Public Safety	CFDA 83.544 - Public Assistance Grant CFDA 83.548 - Hazard Mitigation Grant	Cash Management	03-35
Texas A&M University at Prairie View University of Houston University of Texas at Austin	Student Financial Aid Cluster	Special Tests and Provisions	03-37 03-38 03-40 03-41 03-11
University of Texas at Austin	Research and Development Cluster	Activities Allowed or Unallowed	03-05
University of Houston at Clear Lake University of Texas at Austin University of Texas at El Paso University of Texas at San Antonio	Research and Development Cluster	Cash Management	03-14 03-06 03-42 03-34
University of Texas at Austin	Research and Development Cluster	Matching and Program Income Equipment and Real Property Management Subrecipient Monitoring	03-09 03-07 03-08

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major Federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider the following to be material weaknesses:

<u>Agency/University</u>	<u>Program</u>	<u>Compliance Requirement</u>	<u>Finding Number</u>
Department of Health and Health and Human Services Commission	CFDA 93.994 - Maternal and Child Health Block Grant CFDA 93.268 - Immunization Grants CFDA 93.917 - HIV Care Formula Grants CFDA 93.217 - Family Planning Services CFDA 93.991 - Preventive Health and Health Services Block Grant CFDA 10.557 - Special Supplemental Nutrition Program for WIC Medicaid Cluster	Cash Management	03-20
Department of Health	CFDA 93.994 - Maternal and Child Health Block Grant CFDA 93.268 - Immunization Grants CFDA 93.917 - HIV Care Formula Grants CFDA 93.217 - Family Planning Services CFDA 93.991 - Preventive Health and Health Services Block Grant	Subrecipient Monitoring	03-21
Department of Health	Medicaid Cluster	Special Tests and Provisions	03-36
Department of Health	CFDA 93.991 - Preventive Health and Health Services Block Grant	Level of Effort	03-23
Department of Health	CFDA 93.917 - HIV Care Formula Grants	Earmarking	03-22

<u>Agency/University</u>	<u>Program</u>	<u>Compliance Requirement</u>	<u>Finding Number</u>
Department of Health	CFDA 93.994 - Maternal and Child Health Block Grant CFDA 93.268 - Immunization Grants CFDA 93.917 - HIV Care Formula Grants CFDA 93.217 - Family Planning Services CFDA 93.991 - Preventive Health and Health Services Block Grant CFDA 10.557 - Special Supplemental Nutrition Program for WIC Medicaid Cluster	Reporting	03-25
Department of Mental Health and Mental Retardation	CFDA 93.958 - Block Grants for Community Mental Health Services	Special Tests and Provisions	03-27

This report is intended solely for the information and use of the Governor, the Members of the Texas State Legislature, Legislative Audit Committee, management of State agencies and universities, and all Federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

February 24, 2003

Schedule of Findings and Questioned Costs

Federal Portion of
Statewide Single Audit Report

For the Year Ended August 31, 2002

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STATE OF TEXAS

Schedule of Expenditures of Federal Awards

For the Year Ended August 31, 2002

Cluster Name/Federal Grantor/Program Name/ Pass-Through Entity	CFDA	Federal/Pass- through Entity Other Identifying No.	Pass-Through to Non-state Entities	Expenditures	Total
Agency for International Development					
Agency for International Development					
<i>Pass-through from Association Liaison</i>					
Office/American Council On Education	02.XXX	HNEA009700059	\$	\$ 45,324	\$ 45,324
<i>Pass-through from United Negro College Fund</i>	02.XXX	HNEA0098001560		140,732	140,732
Total - Agency for International Development			—	186,056	186,056
Office of National Drug Control Policy					
High Intensity Drug Trafficking Areas	07.XXX			2,306,615	2,306,615
Office of National Drug Control Policy	07.XXX	PHNP506		354,570	354,570
Office of National Drug Control Policy	07.XXX	PSWP562		165,506	165,506
Total - Office of National Drug Control Policy			—	2,826,691	2,826,691
Peace Corps					
Strategy Contract for Peace Corps Recruitment	08.XXX			15,910	15,910
Total - Peace Corps			—	15,910	15,910
U.S. Department of Agriculture					
U.S. Department of Agriculture	10.XXX	Karnal Bunt		30,000	30,000
U.S. Department of Agriculture	10.XXX	Specialty Crop 10.964		3,140,285	3,140,285
<i>Pass-through from Southern</i>					
U.S. Trade Association	10.XXX	SUSTA #010301		94,567	94,567
Agricultural Research-Basic and Applied Research	10.001			111,158	111,158
<i>Pass-through from National</i>					
Animal Disease Center	10.001	5836259128		292	292
Plant and Animal Disease, Pest Control, and Animal Care	10.025			3,120,091	3,120,091
Forestry Incentives Program	10.064			13,736	13,736
Wetlands Reserve Program	10.072			29,660	29,660
Market Protection and Promotion	10.163			1,135,601	1,135,601
Grants for Agricultural Research, Special Research Grants	10.200			59,441	59,441
Food and Agricultural Sciences National Needs					
Fellowship Grants	10.210			33,167	33,167
Sustainable Agriculture Research and Education	10.215			11,129	11,129
Higher Education Challenge Grants	10.217		1,123	130,858	131,981
<i>Pass-through from University of Arkansas</i>	10.217	9838411-6698		22	22
Hispanic Serving Institutions Education Grants	10.223		38,965	238,547	277,512
<i>Pass-through from St Edwards University</i>	10.223	SEU 00-01		24,247	24,247
Fund for Rural America-Research, Education, and Extension Activities	10.224			24,169	24,169
<i>Pass-through from New Mexico State University</i>	10.224	2001-36201		25,112	25,112
Community Food Projects					
<i>Pass-through from South Plains Food Bank</i>	10.225	13541273 GRUB		2,815	2,815
Integrated Programs	10.303		679,659		679,659
<i>Pass-through from University of</i>					
Nebraska Lincoln	10.303	25-6326-0105002		32,755	32,755
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443			200,677	200,677
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475			4,405,941	4,405,941
Cooperative Extension Service	10.500		246,256		246,256
<i>Pass-through from Southern</i>					
Region Aquaculture	10.500	00-38500-8992		21,559	21,559
<i>Pass-through from Southern</i>					
Region Aquaculture	10.500	2001-38500-10307		8,538	8,538

STATE OF TEXAS

Schedule of Expenditures of Federal Awards

For the Year Ended August 31, 2002

Cluster Name/Federal Grantor/Program Name/ Pass-Through Entity	CFDA	Federal/Pass- through Entity Other Identifying No.	Pass-Through to Non-state Entities	Expenditures	Total
U.S. Department of Agriculture (continued)					
Food Distribution	10.550		98,430,678	709,699	99,140,377
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		89,332,755	300,250,143	389,582,898
Child and Adult Care Food Program	10.558		140,894,222	(1,798,292)	139,095,930
State Administrative Expenses for Child Nutrition	10.560		3,339,869	8,576,238	11,916,107
Nutrition Education and Training Program	10.564			535	535
Commodity Supplemental Food Program	10.565		1,478,309	276,853	1,755,162
Nutrition Services Incentive	10.570		9,802,509	1,739,488	11,541,997
WIC Farmers' Market Nutrition Program (FMNP)	10.572		287,551	1,931,492	2,219,043
Team Nutrition Grants	10.574			76,626	76,626
Market Access Program	10.601			15,000	15,000
Emerging Markets Program	10.603			173,137	173,137
Cooperative Forestry Assistance	10.664			25,326	25,326
Rural Development, Forestry, and Communities	10.672			317,452	317,452
Water and Waste Disposal Systems for Rural Communities	10.760			428,781	428,781
Rural Cooperative Development Grants	10.771			59,236	59,236
Distance Learning and Telemedicine Loans and Grants	10.855			82,688	82,688
Agricultural Statistics Reports	10.950			22,000	22,000
Total - U.S. Department of Agriculture			<u>344,531,896</u>	<u>325,780,769</u>	<u>670,312,665</u>
U.S. Department of Commerce					
Special American Business Internship Training Program	11.114			26,450	26,450
Economic Development-Support for Planning Organizations	11.302			52,321	52,321
Economic Development-Technical Assistance	11.303			785,167	785,167
Trade Adjustment Assistance	11.313			880,532	880,532
Coastal Zone Management Administration Awards	11.419		2,007,656	330,732	2,338,388
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427			13,034	13,034
Regional Fishery Management Councils	11.441			173,054	173,054
Unallied Industry Projects	11.452			217,855	217,855
Unallied Management Projects	11.454				
Center for Sponsored Coastal Ocean Research- Coastal Ocean Program	11.478			23,294	23,294
Educational Partnership Program <i>Pass-through from Howard University</i>	11.481	634554-159		173,086	173,086
Technology Opportunities	11.552			363,279	363,279
Manufacturing Extension Partnership Advanced Technology Program	11.611			3,255,437	3,255,437
<i>Pass-through from Baxter Healthcare Corp.</i>	11.612	UTA99-0099		8,439	8,439
<i>Pass-through from Zyvez Corporation</i>	11.612	752704601		17,100	17,100
Minority Business Development Centers	11.800			284,389	284,389
Minority Business Opportunity Committee	11.806	98-20-98008-01		85,718	85,718
Total - U.S. Department of Commerce			<u>2,007,656</u>	<u>6,689,887</u>	<u>8,697,543</u>

STATE OF TEXAS

Schedule of Expenditures of Federal Awards

For the Year Ended August 31, 2002

Cluster Name/Federal Grantor/Program Name/ Pass-Through Entity	CFDA	Federal/Pass- through Entity Other Identifying No.	Pass-Through to Non-state Entities	Expenditures	Total
U.S. Department of Defense					
U.S. Department of Defense	12.XXX	02-Lubbock		27,260	27,260
U.S. Department of Defense	12.XXX	0356972LQRB0	136,420		136,420
U.S. Department of Defense	12.XXX	829-1-99		531	531
U.S. Department of Defense	12.XXX	AFROTCR170-1MU		37,064	37,064
U.S. Department of Defense	12.XXX	Det 840, Title X, Sec 2102		39,281	39,281
<i>Pass-through from High Performance Technologies, Inc.</i>	12.XXX	GS04501BFC		33,814	33,814
<i>Pass-through from Weston Solutions, Inc.</i>	12.XXX	34143		764	764
Procurement Technical Assistance for Business Firms	12.002			522,206	522,206
Aquatic Plant Control	12.100			192,954	192,954
Beach Erosion Control Projects	12.101			184,000	184,000
Flood Control Projects	12.106			119,898	119,898
Protection, Clearing and Straightening Channels	12.109			24,130	24,130
Payments to States in Lieu of Real Estate Taxes	12.112			1,183,417	1,183,417
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113			877,624	877,624
Basic and Applied Scientific Research	12.300			330,409	330,409
<i>Pass-through from Green Oaks Research Labs</i>	12.300	203000323		9,165	9,165
<i>Pass-through from MTM Software Engineering</i>	12.300	26-3901-34		3,124	3,124
Military Construction, National Guard	12.400			1,064,188	1,064,188
<i>Pass-through from U.S. Department of Defense</i>	12.400	DAHA419921000		95,063	95,063
National Guard Military Operations and Maintenance (O&M) Projects	12.401	DAHA419921000		24,003,247	24,003,247
<i>Pass-through from U.S. Department of Defense</i>	12.401				
National Guard Civilian Youth Opportunities	12.404			20,001	20,001
<i>Pass-through from U.S. Department of Defense</i>	12.404	DAHA419924001		264,562	264,562
<i>Pass-through from U.S. Department of Defense</i>	12.404	DAHA419924002		1,460,978	1,460,978
Military Medical Research and Development	12.420			1,205,132	1,205,132
Basic Scientific Research	12.431			188,428	188,428
<i>Pass-through from Academy of Applied Science</i>	12.431	DAAD19-99-1-0006		4,968	4,968
<i>Pass-through from University of Washington</i>	12.431	398571 / DAAD19-01-1-0676		149,173	149,173
Basic, Applied, and Advanced Research in Science and Engineering	12.630			119,400	119,400
Air Force Defense Research Sciences Program	12.800			201,719	201,719
Mathematical Sciences Grants Program	12.901			13,037	13,037
Research and Technology Development	12.910			498,632	498,632
<i>Pass-through from Unconventional Concepts</i>	12.910	DAMD17-0020033		106,671	106,671
Total - U.S. Department of Defense			<u>136,420</u>	<u>32,980,840</u>	<u>33,117,260</u>
U.S. Department of Housing and Urban Development					
U.S. Department of Housing and Urban Development	14.XXX	B-96-SB-TX-0002		25,015	25,015
U.S. Department of Housing and Urban Development	14.XXX	B-98-SB-TX-0003		148,997	148,997
U.S. Department of Housing and Urban Development	14.XXX	CH TEX 293		84,004	84,004
U.S. Department of Housing and Urban Development	14.XXX	CH-TEX250D		93,330	93,330
U.S. Department of Housing and Urban Development	14.XXX	CH-TEX-251		95,642	95,642
U.S. Department of Housing and Urban Development	14.XXX	CH-TEX-2925		86,550	86,550
U.S. Department of Housing and Urban Development	14.XXX	DAL-VI-160		35,734	35,734
U.S. Department of Housing and Urban Development	14.XXX	DU100K16805		11,748	11,748
U.S. Department of Housing and Urban Development	14.XXX	SA-265-1000(S)		48,802	48,802

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Cluster Name/Federal Grantor/Program Name/ Pass-Through Entity	CFDA	Federal/Pass- through Entity Other Identifying No.	Pass-Through to Non-state Entities	Expenditures	Total
U.S. Department of Housing and Urban Development (continued)					
Community Development Block Grants/ Special Purpose Grants/Technical Assistance Program	14.227			252,889	252,889
Community Development Block Grants/ State's Program	14.228		68,932,490	738,306	69,670,796
Emergency Shelter Grants Program	14.231		4,320,618	198,950	4,519,568
Supportive Housing Program <i>Pass-through from Harris County Housing and Community</i>	14.235	3747		198,962	198,962
<i>Pass-through from Harris County Housing and Community</i>	14.235	27244		378,293	378,293
<i>Pass-through from Harris County Housing Community</i>	14.235	27243		397,127	397,127
HOME Investment Partnerships Program	14.239		14,939,459	2,242,626	17,182,085
Housing Opportunities for Persons with AIDS	14.241		742,434	2,112	744,546
<i>Pass-through from City of Dallas</i>	14.241	PDGHI183117/8		121,612	121,612
<i>Pass-through from Supportive Housing Program</i>	14.241	TX1199-0053		123,671	123,671
Community Development Block Grants/Economic Development Initiative	14.246			101,321	101,321
Rural Housing and Economic Development	14.250			108,980	108,980
Fair Housing Assistance Program-State and Local	14.401			736,571	736,571
General Research and Technology Activity	14.506				
<i>Pass-through from University of Kentucky</i>	14.506	UKRF 464809-01-320		5,897	5,897
Community Outreach Partnership Center Program	14.511			143,753	143,753
Community Development Work-Study Program	14.512			62,326	62,326
Hispanic-Serving Institutions Assisting Communities	14.514			192,002	192,002
Public and Indian Housing	14.850			88,538	88,538
Section 8 Housing Choice Vouchers	14.871			8,487,281	8,487,281
Total - U.S. Department of Housing and Urban Development				<u>88,935,001</u>	<u>15,211,039</u>
					<u>104,146,040</u>
U.S. Department of the Interior					
U.S. Department of the Interior	15.XXX	00-FC-40-3950		34,498	34,498
U.S. Department of the Interior	15.XXX	020/1140		2,891	2,891
U.S. Department of the Interior	15.XXX	02FC601639		1,746	1,746
U.S. Department of the Interior	15.XXX	1448-20181-99-G959		15,436	15,436
U.S. Department of the Interior	15.XXX	99HQAG0025		86,614	86,614
U.S. Department of the Interior	15.XXX	FFB		28,481	28,481
U.S. Department of the Interior	15.XXX	GDA000012		39,943	39,943
U.S. Department of the Interior	15.XXX	H714002001		575	575
Cooperative Inspection Agreements with States and Tribes <i>Pass-through from Northern Arizona University</i>	15.222	866004791		7,832	7,832
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250			1,399,050	1,399,050
Abandoned Mine Land Reclamation (AMLR) Program	15.252			1,698,734	1,698,734
Irrigation System Rehabilitation and Betterment	15.502			5,500	5,500
Fish Research	15.604			(109)	(109)
Fish and Wildlife Management Assistance	15.608			14,780	14,780
<i>Pass-through from Arkansas Game and Fish Commission</i>	15.608	716006567		3,465	3,465

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U.S. Department of the Interior (continued)					
Coastal Wetlands Planning, Protection and Restoration Act	15.614			106,688	106,688
Clean Vessel Act	15.616			59,855	59,855
Wildlife Conservation and Restoration	15.625			1,646,731	1,646,731
Hunter Education and Safety Program	15.626			225,000	225,000
Assistance to State Water Resources Research Institutes	15.805			4,572	4,572
Earthquake Hazards Reduction Program	15.807			99,198	99,198
U.S. Geological Survey-Research and Data Acquisition	15.808			117,165	117,165
National Spatial Data Infrastructure Cooperative Agreements Program	15.809			28,229	28,229
Historic Preservation Fund Grants-In-Aid	15.904		79,268	1,126,573	1,205,841
National Natural Landmarks Program	15.910			9,200	9,200
Outdoor Recreation-Acquisition, Development and Planning	15.916			4,702,794	4,702,794
Total - U.S. Department of the Interior			79,268	11,465,441	11,544,709
U.S. Department of Justice					
U.S. Department of Justice	16.XXX	2000-MU-0004		68,917	68,917
U.S. Department of Justice	16.XXX	11PHNP509		77,520	77,520
Juvenile Accountability Incentive Block Grants	16.523		9,997,989	4,809,369	14,807,358
Juvenile Justice and Delinquency Prevention- Allocation to States	16.540		4,809,953	281,408	5,091,361
Juvenile Justice and Delinquency Prevention- Special Emphasis	16.541			10,554	10,554
Title V-Delinquency Prevention Program	16.548		2,657,934		2,657,934
Part E-State Challenge Activities	16.549		625,371		625,371
State Justice Statistics Program for Statistical Analysis Centers	16.550			108,304	108,304
National Criminal History Improvement Program (NCHIP)	16.554			416,288	416,288
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560			66,687	66,687
Corrections and Law Enforcement Family Support <i>Pass-through from City of Lubbock</i>	16.563	1999-FS-VX-0005		5,772	5,772
Crime Victim Assistance	16.575		27,896,852	580,599	28,477,451
Crime Victim Compensation	16.576			14,691,866	14,691,866
Byrne Formula Grant Program	16.579		28,472,236	2,618,627	31,090,863
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580			94,010	94,010
Crime Victim Assistance/Discretionary Grants	16.582			71,311	71,311
Violent Offender Incarceration and Truth in Sentencing Incentive Grants	16.586			10,533,072	10,533,072
Violence Against Women Formula Grants	16.588		8,900,064	98,981	8,999,045
Rural Domestic Violence and Child Victimization Enforcement Grant Program	16.589		303,312		303,312
Comprehensive Approaches to Sex Offender Management	16.591			61,047	61,047
Local Law Enforcement Block Grants Program	16.592		634,621	130,970	765,591
Residential Substance Abuse Treatment for State Prisoners	16.593		5,585,033	639,092	6,224,125

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U.S. Department of Justice (continued)					
Corrections-Research and Evaluation and Policy Formulations <i>Pass-through from Federal Medical Center Carswell</i>	16.602	050314-5		64,837	64,837
Corrections-Technical Assistance/ Clearinghouse	16.603			38,198	38,198
State Criminal Alien Assistance Program	16.606			61,864,659	61,864,659
Bulletproof Vest Partnership Program	16.607			122,859	122,859
Public Safety Partnership and Community Policing Grants	16.710			703,734	703,734
Troops to COPS	16.711			34,733	34,733
Police Corps	16.712			465,224	465,224
Enforcing Underage Drinking Laws Program	16.727		277,601	811,698	1,089,299
Total - U.S. Department of Justice			<u>90,229,883</u>	<u>99,401,419</u>	<u>189,631,302</u>
U.S. Department of Labor					
U.S. Department of Labor <i>Pass-through from South Texas Community College</i>	17.XXX	AN-10813-00-60		596,839	596,839
Labor Force Statistics	17.002	17.XXX AH-121-88-0260		9,093	9,093
Labor Certification for Alien Workers	17.203			4,327,935	4,327,935
Unemployment Insurance	17.225			1,397,825	1,397,825
Senior Community Service Employment Program	17.235		4,801,140	2,818,177,353	2,818,177,353
Trade Adjustment Assistance-Workers	17.245		344	25,894,786	25,895,130
Employment and Training Assistance - Dislocated Workers <i>Pass-through from Cameron County Workforce Development</i>	17.246		2,115,834	31,904	2,147,738
Employment and Training Assistance - Pilot Project <i>Pass-through from Houston Galveston Area Council</i>	17.249	98-A-1001		29,557	29,557
Job Training Partnership Act <i>Pass-through from Alamo Area COG Pass-through from Cameron County Workforce Development</i>	17.249	219-01/AH108510060		1,341,462	1,614,893
<i>Pass-through from Cameron Works</i>	17.249	01-IIB-018		976,227	976,227
<i>Pass-through from Centex Manpower</i>	17.250		67,971	41,486	109,457
<i>Pass-through from Concho Valley COG</i>	17.250	TSTC-SW-01-06		(466)	(466)
<i>Pass-through from Heart of Texas COG</i>	17.250	98A1001		125,839	125,839
<i>Pass-through from Hildalgo Willacy PIC</i>	17.250	00-IIB-018		60,042	60,042
<i>Pass-through from Hildalgo Willacy PIC</i>	17.250	01-IIB-018		30,994	30,994
<i>Pass-through from Lower Rio Grande Valley Development Board</i>	17.250	TSTC-S-03		75	75
<i>Pass-through from Lower Rio Grande Valley Water Development Board</i>	17.250	PY9720097212		18,750	18,750
<i>Pass-through from Metropolitan Employment and Training</i>	17.250	IIA IIC11107		41,037	41,037
<i>Pass-through from Middle Rio Grande Development Council</i>	17.250	C8-10840		59,236	59,236
<i>Pass-through from Nortex Regional Planning Council</i>	17.250	3004-98		42,807	42,807
	17.250	98-IIB-2600		22,753	22,753
	17.250	#21-WIA2002-UTPA		121,838	121,838
	17.250	22-WIA2002-SWTS-01		95,454	95,454
	17.250	TSTCH-99-4		1,236	1,236
	17.250	CRT060198-00		(722)	(722)
	17.250	74-2881096		245,921	245,921
	17.250	TSTC-PY-98-99		14,477	14,477

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U.S. Department of Labor (continued)					
Job Training Partnership Act (continued)					
<i>Pass-through from North Centex Cog</i>	17.250	J073102		2,805	2,805
<i>Pass-through from North Centex Cog</i>	17.250	TSTC-BR-01-8		740	740
<i>Pass-through from Permian Basin Regional Planning</i>	17.250	35886		34,048	34,048
<i>Pass-through from Quality Workforce</i>	17.250	TSTC-SW-01		12	12
<i>Pass-through from Rural Coastal Bend PIC</i>	17.250	TSTCWN-001		12,158	12,158
<i>Pass-through from South Plains Association Governments</i>	17.250	98-TSTC Swee		587	587
<i>Pass-through from South Texas PIC</i>	17.250	TSTC-SER-001		54,695	54,695
<i>Pass-through from South Texas Workforce Development Board</i>	17.250	013-2002		38,087	38,087
<i>Pass-through from Tarrant County Employment and Training</i>	17.250	TSTC-TCTY-001		215	215
<i>Pass-through from Upper Rio Grande PIC</i>	17.250	TSTC-02-05		(9,595)	(9,595)
<i>Pass-through from West Centex Cog</i>	17.250	CJ104152		84,964	84,964
Welfare-to-Work Grants to States and Localities	17.253		25,807,956	12,343	25,820,299
<i>Pass-through from South Plains Regional Workforce Development Board</i>	17.253	WTW01PY2000		161,954	161,954
Employment and Training Pilots	17.261			10,000	10,000
<i>Pass-through from South Plains Regional Workforce Development Board</i>	17.261			48,185	48,185
Youth Opportunity Grants					
<i>Pass-through from the City of San Antonio</i>	17.263	26-029062		1,464	1,464
Non-Discrimination and Affirmative Action by Federal Contractors and Federally Assisted Construction Contractors					
Contractors	17.301			1,986	1,986
Consultation Agreements	17.504			2,546,313	2,546,313
Mine Health and Safety Grants	17.600			286,396	286,396
Veterans' Employment Program	17.802			883,713	883,713
Total - U.S. Department of Labor				<u>35,018,420</u>	<u>2,855,923,064</u>
U.S. Department of State					
Professional Development-Teacher Training	19.419			285,430	285,430
Educational Partnerships Program	19.424			77,149	77,149
Total - U.S. Department of State				<u>—</u>	<u>362,579</u>
U.S. Department of Transportation					
U.S. Department of Transportation	20.XXX	DDEFPP-02-X-003		900	900
U.S. Department of Transportation	20.XXX	DDEHBC-99-X-00		51,359	51,359
U.S. Department of Transportation	20.XXX	DTSA20-02-P50150		21,510	21,510
<i>Pass-through from New Mexico State University</i>	20.XXX	DTFH61-00-X		12,106	12,106
<i>Pass-through from South Carolina State University</i>	20.XXX	02-447419-NST-TS-TX		26,028	26,028
Boating Safety Financial Assistance	20.005			1,986,314	1,986,314
Airport Improvement Program	20.106			36,136,890	36,136,890
Highway Training and Education	20.215			72,264	72,264
National Motor Carrier Safety	20.218			14,179,491	14,179,491
Recreational Trails Program	20.219			1,112,689	1,112,689
Federal Transit-Metropolitan Planning Grants	20.505		3,519,587		3,519,587
Formula Grants for Other Than Urbanized Areas	20.509		13,820,666	53,323	13,873,989
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513		3,805,050		3,805,050
Transit Planning and Research	20.514			1,225,955	1,225,955

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U.S. Department of Transportation (continued)					
Job Access-Reverse Commute	20.516		242,276		242,276
Pipeline Safety	20.700			1,419,885	1,419,885
University Transportation Centers Program <i>Pass-through from Texas A&M Research Foundation</i>	20.701	S900159 TSK 8		294,902	294,902
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		10,124	493,599	503,723
National Pipeline Mapping System	20.714			269,503	269,503
U.S. Merchant Marine Academy	20.807			236,065	236,065
Hispanic Serving Institutions-Entrepreneurial Training and Technical Assistance	20.906			68,248	68,248
Total - U.S. Department of Transportation			<u>21,397,703</u>	<u>57,661,031</u>	<u>79,058,734</u>
U.S. Department of Treasury					
Low-Income Taxpayer Clinics	21.008			91,584	91,584
Gang Resistance Education and Training	21.053			42,405	42,405
Total - U.S. Department of Treasury			<u>—</u>	<u>133,989</u>	<u>133,989</u>
Office of Personnel Management					
Intergovernmental Personnel Act (IPA) Mobility Program	27.011			82,290	82,290
Total - Office of Personnel Management			<u>—</u>	<u>82,290</u>	<u>82,290</u>
Equal Employment Opportunity Commission					
Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	30.002			622,700	622,700
Employment Discrimination-Title I of the Americans with Disabilities Act	30.011			128	128
Total - Equal Employment Opportunity Commission			<u>—</u>	<u>622,828</u>	<u>622,828</u>
Federal Mediation and Conciliation Service					
Labor Mediation and Conciliation	34.001			59,559	59,559
Total - Federal Mediation and Conciliation Service			<u>—</u>	<u>59,559</u>	<u>59,559</u>
General Services Administration					
Donation of Federal Surplus Personal Property	39.003			6,622,900	6,992,432
Total - General Services Administration			<u>6,622,900</u>	<u>369,532</u>	<u>6,992,432</u>
National Aeronautics and Space Administration					
National Aeronautics and Space Administration	43.XXX	NAG-1304		17,142	17,142
National Aeronautics and Space Administration	43.XXX	NAG9-1064		131,360	131,360
National Aeronautics and Space Administration	43.XXX	NCC5-438		151,242	151,242
<i>Pass-through from California Institute/Technology</i>	43.XXX	322682089		4,960	4,960
Aerospace Education Services Program <i>Pass-through from National Action Council for Minorities in Engineering</i>	43.001		81,515	3,249,780	3,331,295
<i>Pass-through from Smithsonian Astrophysical Observatory</i>	43.001	748749		33,342	33,342
<i>Pass-through from Society of Hispanic Professional Engineer Foundation</i>	43.001	GO1-2003A/GO1-2012B		6,001	6,001
<i>Pass-through from Space Telescope Science Institute</i>	43.001	NAG-3-2299		1,076	1,076
Technology Transfer	43.002	HST-GO-09464.04-A		3,760	3,760
Total - National Aeronautics and Space Administration			<u>81,515</u>	<u>3,636,216</u>	<u>3,717,731</u>

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Cluster Name/Federal Grantor/Program Name/ Pass-Through Entity	CFDA	Federal/Pass- through Entity Other Identifying No.	Pass-Through to Non-state Entities	Expenditures	Total
National Foundation on the Arts and the Humanities					
Promotion of the Arts-Grants to Organizations and Individuals	45.024			10,000	10,000
Promotion of the Arts-Partnership Agreements	45.025			701,700	701,700
<i>Pass-through from Mid America Arts Alliance</i>	45.025	FY02-0490		5,000	5,000
Promotion of the Humanities-Federal/State Partnership	45.129			5,436	5,436
<i>Pass-through from Texas Council for the Humanities</i>	45.129	2002-2816		4,762	4,762
<i>Pass-through from Texas Council for the Humanities</i>	45.129	2002-2827		4,244	4,244
<i>Pass-through from Texas Council for the Humanities</i>	45.129	426013		1,095	1,095
<i>Pass-through from Texas Council for the Humanities</i>	45.129	2002-2818		3,505	3,505
Promotion of the Humanities-Division of Preservation and Access	45.149			3,826	3,826
Promotion of the Humanities-Fellowships and Stipends	45.160			23,884	23,884
Promotion of the Humanities-Seminars and Institutes	45.163			16,962	16,962
Promotion of the Humanities-Extending the Reach Grants to Underserved Areas	45.166			25,242	25,242
Promotion of the Humanities-Extending the Reach Grants to Presidentially-Designated Minority Institutions	45.167			78,737	78,737
Institute of Museum and Library Services	45.301			104,715	104,715
State Library Program	45.310			9,904,686	9,904,686
Institute of Museum and Library Services- National Leadership Grants	45.312			525,333	525,333
Total - National Foundation on the Arts and the Humanities			—	11,419,127	11,419,127
National Science Foundation					
National Science Foundation	47.XXX	18638		3,755	3,755
<i>Pass-through from Comap</i>	47.XXX	9555414		22,975	22,975
<i>Pass-through from Houston Independent School District</i>	47.XXX	9816227		15,341	15,341
<i>Pass-through from University of Florida</i>	47.XXX	ACI-0086044		76,522	76,522
Engineering Grants	47.041			237,039	237,039
<i>Pass-through from Collin County Community College District</i>	47.041	752037156		25,919	25,919
<i>Pass-through from Georgia Institute of Technology</i>	47.041	E-24-Y75-G1		9,741	9,741
Mathematical and Physical Sciences	47.049			1,135,289	1,135,289
<i>Pass-through from Brownsville Independent School District</i>	47.049	HRD9353644		66,982	66,982
<i>Pass-through from Columbia University In New York</i>	47.049	PHY 97-22537		377,240	377,240
<i>Pass-through from Mathematical Science Research</i>	47.049	942650833		18,869	18,869
<i>Pass-through from Rice University</i>	47.049	R37131-84600001		17,902	17,902
<i>Pass-through from State University of New York</i>	47.049	R81465		18,002	18,002
<i>Pass-through from Tennessee State University</i>	47.049	332.77-99.525		20,053	20,053
<i>Pass-through from University of Florida</i>	47.049	UF01076		4,566	4,566
Geosciences	47.050			171,291	171,291
Computer and Information Science and Engineering	47.070			820,886	820,886
<i>Pass-through from United States Military Academy</i>	47.070	9455980		4,169	4,169
<i>Pass-through from University of Illinois</i>	47.070	780REU1129A		4,782	4,782

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National Science Foundation (continued)					
Biological Sciences	47.074			458,281	458,281
Social, Behavioral, and Economic Sciences	47.075			870	870
<i>Pass-through from Southern Methodist University</i>	47.075	G000463		12,316	12,316
Education and Human Resources	47.076		61,529	5,023,616	5,085,145
<i>Pass-through from Baylor College of Medicine</i>	47.076	HRD-0080662		8,098	8,098
<i>Pass-through from Columbia University</i>	47.076	9873784		782	782
<i>Pass-through from Houston Independent School District</i>	47.076	ESR-9816227		989	989
<i>Pass-through from San Antonio Independent School District</i>	47.076	114794		322,831	322,831
Total - National Science Foundation			<u>61,529</u>	<u>8,879,106</u>	<u>8,940,635</u>
Small Business Administration					
Small Business Administration	59.XXX	SBA-HQ-01-J-0026		115,514	115,514
Small Business Administration	59.XXX	SBAHQ-01-R-0030		12,562	12,562
Business Development Assistance to Small Business	59.005			133,990	133,990
Small Business Development Center	59.037		1,615,651	2,492,796	4,108,447
<i>Pass-through from Dallas County Community College District</i>	59.037	02-7620-0046-16		73,012	73,012
<i>Pass-through from Occupational Safety Systems</i>	59.037	DFWP1		63,788	63,788
<i>Pass-through from the University of Iowa</i>	59.037	3900-75		316,454	316,454
Women's Business Ownership Assistance					
<i>Pass-through from Rio Grande Valley Empowerment Zone</i>	59.043	#976620427		131,874	131,874
Veterans Entrepreneurial Training and Counseling	59.044			100,747	100,747
Total - Small Business Administration			<u>1,615,651</u>	<u>3,440,737</u>	<u>5,056,388</u>
Department of Veterans Affairs					
Department of Veterans Affairs	64.XXX	DNGP 25		3,148,179	3,148,179
<i>Pass-through from Datatrac Information Service</i>	64.XXX	310721568		105,968	105,968
Grants to States for Construction of State Home Facilities	64.005			64,981	64,981
Veterans Medical Care Benefits	64.009			1,977	1,977
Vocational Rehabilitation for Disabled Veterans	64.116			389	389
<i>Pass-through from Veterans Administration</i>	64.116	V349V-2002		11,073	11,073
All-Volunteer Force Educational Assistance	64.124			708,706	708,706
Vocational and Educational Counseling or Service members and Veterans	64.125			4,253	4,253
Total - Department of Veterans Affairs			<u>—</u>	<u>4,045,526</u>	<u>4,045,526</u>
Environmental Protection Agency					
Environmental Protection Agency	66.XXX	C-48000089		21,364	21,364
Environmental Protection Agency	66.XXX	C480001-04,05,06	16,603,710	1,433,444	18,037,154
Environmental Protection Agency	66.XXX	CS-48000101	69,406		69,406
Environmental Protection Agency	66.XXX	HG-98623601	776,452		776,452
<i>Pass-through from National Environmental Education and Training Foundation</i>	66.XXX	99-12H		3,425	3,425
Air Pollution Control Program Support	66.001		33,012	289,492	322,504
Air Information Center					
<i>Pass-through from National Air Toxics Research Center</i>	66.009	CX820454		469,140	469,140
State Indoor Radon Grants	66.032			431	431

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Environmental Protection Agency (continued)					
Water Pollution Control-State and Interstate Program Support	66.419			184,486	184,486
<i>Pass-through from Booz, Allen & Hamilton</i>	66.419	59844IN204 / GS-10F-0090J		57,756	57,756
State Underground Water Source Protection	66.433			649,606	649,606
Water Quality Management Planning	66.454			708,842	708,842
National Estuary Program	66.456			660,352	660,352
<i>Pass-through from Coastal Bays and Estuaries Program, Inc.</i>	66.456	116	10,000	84,709	94,709
Capitalization Grants for State Revolving Funds	66.458		1,016,316	44,949,645	45,965,961
Nonpoint Source Implementation Grant	66.460		3,027,963	1,790,704	4,818,667
Capitalization Grants for Drinking Water State Revolving Fund Great Lakes Program	66.468		19,110,600	5,824,392	24,934,992
Great Lakes Program					
<i>Pass-through from IT Corporation</i>	66.469	941259053		1,156	1,156
Environmental Protection Consolidated Research	66.500			467,504	467,504
Toxic Substance Research	66.507			14,473	14,473
Performance Partnership Grants	66.605			26,050,649	26,050,649
Surveys, Studies, Investigations and Special Purpose Grants	66.606		58,419	3,966,445	4,024,864
Training and Fellowships for the Environmental Protection Agency	66.607		68,356	95,049	163,405
Consolidated Pesticide Enforcement Cooperative Agreements	66.700			204,425	204,425
Toxic Substances Compliance Monitoring Cooperative Agreements	66.701			86,384	86,384
TSCA Title IV State Lead Grants - Certification of Lead-Based Paint Professionals	66.707			220,840	220,840
Pollution Prevention Grants Program	66.708			125,235	125,235
Capacity Building Grants and Cooperative Agreements for States and Tribes	66.709			35,243	35,243
State and Tribal Environmental Justice Superfund State Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.713			347	347
Leaking Underground Storage Tank-Trust Fund	66.805			1,857,047	1,857,047
Superfund State and Indian Tribe Core Program-Cooperative Agreements	66.809			1,975,891	1,975,891
Environmental Education and Training Program <i>Pass-through from Office of Environment Education</i>	66.950	68-W-99-17		543,401	543,401
Environmental Education Grants	66.951			9,565	9,565
Total - Environmental Protection Agency			<u>40,774,234</u>	<u>92,794,980</u>	<u>133,569,214</u>
U.S. Department of Energy					
U.S. Department of Energy	81.XXX	746BH-0018-2G		23,633	23,633
<i>Pass-through from Clark-Atlanta University</i>	81.XXX	OSP90668022 633224DE-		105,392	105,392
<i>Pass-through from Howard University</i>	81.XXX	FG02-94EW110423		40,829	40,829

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U.S. Department of Energy (continued)					
U.S. Department of Energy (continued)					
<i>Pass-through from New Mexico</i>					
State University	81.XXX	W-7405-ENG-36		26,891	26,891
<i>Pass-through from S.E. Universities</i>					
Research Association	81.XXX	01-P1286		32,933	32,933
<i>Pass-through from Stanford</i>					
University/Linear Accelerator	81.XXX	DE-AC03-76-SF		186,939	186,939
<i>Pass-through from University of</i>					
California Los Alamos National Laboratory	81.XXX	798BH-001-9945		108,452	108,452
State Energy Program	81.041		280,320	706,404	986,724
Weatherization Assistance for					
Low-Income Persons	81.042		4,244,789	235,111	4,479,900
Office of Science Financial Assistance Program					
<i>Pass-through from Fermi National</i>					
Accelerator Laboratories	81.049	544159		35,564	35,564
<i>Pass-through from Solarex</i>					
Pass-through from University City Science Center	81.049	ZAX-8-17647-05		22,323	22,323
<i>Pass-through from University of</i>					
Tennessee Battelle	81.049	DE-FC01		190,670	190,670
Conservation Research and Development	81.049	4000007368/14302		27,925	27,925
Renewable Energy Research and Development	81.086			82,250	82,250
<i>Pass-through from Argonne</i>					
National Laboratory	81.087	1F-02149		28,423	28,423
<i>Pass-through from Solar Cells Inc.</i>					
Pass-through from Spire Corporation	81.087	13092JH		2,083	2,083
Fossil Energy Research and Development	81.087	166741		1,746	1,746
Nuclear Energy Research Initiative	81.089			165,804	165,804
Office of Science and Technology for Environmental Management	81.092			527,812	527,812
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	81.104			762,619	762,619
<i>Pass-through from Burns</i>					
and Roe Enterprises, Inc.	81.106	2031-NMC-0047 / DE-AC04-96AL89607		340,347	340,347
University Nuclear Science and Reactor Support	81.106			74,753	74,753
State Energy Program Special Projects	81.114			18,000	18,000
Total - U.S. Department of Energy	81.119			322,923	322,923
			4,525,109	4,810,713	9,335,822
United States Information Agency					
United States Information Agency					
<i>Pass-through from Louis Berger Group, Inc.</i>					
Total - United States Information Agency	82.XXX	G200101-10-US		7,512	7,512
			—	7,512	7,512
Federal Emergency Management Agency					
Community Assistance Program-State Support					
Services Element (CAP-SSSE)	83.105			255,671	255,671
Mitigation Assistance	83.535			61,019	61,019
Flood Mitigation Assistance	83.536		1,189,200	50,845	1,240,045
Crisis Counseling	83.539		965,763	106,899	1,072,662
Disaster Unemployment Assistance	83.541			737,878	737,878

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Federal Emergency Management Agency (continued)					
Fire Suppression Assistance	83.542			179,888	179,888
Individual and Family Grants	83.543			70,526,105	70,526,105
Public Assistance Grants	83.544		72,622,652	10,988,202	83,610,854
Disaster Housing Program	83.545		4,679,186		4,679,186
First Responder Counter-Terrorism Training Assistance	83.547			18,232	18,232
Hazard Mitigation Grant	83.548		34,334,259	725,389	35,059,648
National Dam Safety Program	83.550			294,773	294,773
Emergency Management Performance Grants	83.552		3,678,301	3,286,154	6,964,455
Total - Federal Emergency Management Agency			<u>117,469,361</u>	<u>87,231,055</u>	<u>204,700,416</u>
U.S. Department of Education					
U.S. Department of Education	84.XXX	42-3J46-6-0597A		27,744	27,744
U.S. Department of Education	84.XXX	EDOERI00000066	84,194	2,724	86,918
U.S. Department of Education <i>Pass-through from</i> <i>National Writing Corporation</i>	84.XXX	00-TX09		42,351	42,351
<i>Pass-through from San Antonio Independent School District</i>	84.XXX	3901-15		10,731	10,731
<i>Pass-through from South Texas Community College</i>	84.XXX	21305		21,000	21,000
<i>Pass-through from University of California Pass-through from University of California at Berkley</i>	84.XXX	98-TX08		21,206	21,206
<i>84.XXX 92-TX03</i>				25,000	25,000
Adult Education-State Grant Program	84.002		32,142,979	2,418,188	34,561,167
Bilingual Education	84.003			16,095	16,095
Title I Grants to Local Educational Agencies	84.010		750,089,793	6,081,642	756,171,435
Migrant Education-State Grant Program	84.011		52,433,731	898,487	53,332,218
<i>Pass-through from Region 2 Esc/tea</i>	84.011	161500212002		14,799	14,799
<i>Pass-through from Region 2 Esc/tea</i>	84.011	PO #01-4216		817	817
Title I Program for Neglected and Delinquent Children	84.013		1,208,401	2,232,427	3,440,828
National Resource Centers and Fellowships Program for Language and Area or Language International Studies	84.015			40,206	40,206
Undergraduate International Studies and Foreign Language Programs	84.016			5,855	5,855
International: Overseas-Group Projects Abroad	84.021			54,723	54,723
Special Education-Personnel Development and Parent Training	84.029			(673)	(673)
Higher Education-Institutional Aid	84.031			7,382,506	7,382,506
Vocational Education-Basic Grants to States	84.048		78,299,279	13,150,643	91,449,922
<i>Pass-through from South Texas Com College</i>	84.048	TSTC-01		20,988	20,988
Leveraging Educational Assistance Partnership	84.069			3,347,036	3,347,036
Women's Educational Equity Act Program	84.083			95,871	95,871
Fund for the Improvement of Postsecondary Education	84.116			512,284	512,284
<i>Pass-through from American String Teachers Association</i>	84.116	322676115		10,339	10,339
<i>Pass-through from American String Teachers Association</i>	84.116	13541068		5,999	5,999
<i>Pass-through from Canisius College</i>	84.116	P116J99057		21,327	21,327
<i>Pass-through from University of Maryland</i>	84.116	P116B001381		8,826	8,826

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U.S. Department of Education (continued)					
Minority Science and Engineering Improvement	84.120			57,477	57,477
Rehabilitation Services-Vocational Rehabilitation					
Grants to States	84.126		100,978	178,175,363	178,276,341
Rehabilitation Long-Term Training	84.129			762,717	762,717
National Institute on Disability and Rehabilitation Research	84.133			332,854	332,854
Migrant Education-High School					
Equivalency Program	84.141		36,032	2,729,656	2,765,688
College Housing and Academic Facilities Loans	84.142			682,831	682,831
Federal Real Property Assistance Program	84.145			20,316	20,316
Migrant Education-College Assistance					
Migrant Program	84.149			988,257	988,257
<i>Pass-through from Illinois Migrant Council</i>	84.149	#S-144A970022		21,317	21,317
Business and International Education Projects	84.153			236,200	236,200
Immigrant Education	84.162		12,017,862	180,108	12,197,970
Eisenhower Professional Development- Federal Activities	84.168			73,722	73,722
Independent Living-State Grants	84.169			1,405,520	1,405,520
Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind	84.177			1,217,603	1,217,603
Special Education-Grants for Infants and Families with Disabilities	84.181		22,725,074	1,423,882	24,148,956
Byrd Honors Scholarships	84.185			2,839,921	2,839,921
Safe and Drug-Free Schools and Communities- State Grants	84.186		37,235,141	1,483,400	38,718,541
Supported Employment Services for Individuals with Severe Disabilities	84.187			2,847,516	2,847,516
Adult Education-National Leadership Activities	84.191				
<i>Pass-through from Temple University</i>	84.191	V191000058A		29,489	29,489
Bilingual Education Support Services	84.194		332,315	78,298	410,613
Bilingual Education-Professional Development	84.195		19,391	4,556,003	4,575,394
<i>Pass-through from Aldine ISD</i>	84.195	T290U70027		6,890	6,890
<i>Pass-through from Aldine ISD</i>	84.195	T292B990005		8,934	8,934
<i>Pass-through from Cy Fair ISD</i>	84.195	T290U50265		414	414
Education for Homeless Children and Youth	84.196		2,965,195	604,013	3,569,208
Star Schools	84.203	00-TX10		3,500	3,500
<i>Pass-through from National Writing Project Corporation</i>	84.203	370910458		6,480	6,480
Even Start-State Educational Agencies	84.213		18,113,774	1,114,769	19,228,543
<i>Pass-through from Beaumont Independent School District</i>	84.213	470000286		102,557	102,557
Fund for the Improvement of Education	84.215		35,173	409,974	445,147
Capital Expenses	84.216		426,897		426,897
Centers for International Business Education	84.220			327,056	327,056
Tech-Prep Education	84.243		8,512,221	295,419	8,807,640
Tech-Prep Education	84.243	230STC0252-10		2,078	2,078
Rehabilitation Training-Continuing Education	84.264				
<i>Pass-through from Tech Prep of The Rio Grande Inc.</i>	84.264			501,731	501,731
Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training	84.265			329,396	329,396

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U.S. Department of Education (continued)					
Goals 2000-State and Local Education Systemic Improvement Grants	84.276		25,844,454	39,159	25,883,613
<i>Pass-through from Ahec School To Careers</i>	84.276	32297		4,281	4,281
<i>Pass-through from Alamo Workforce Development, Inc.</i>	84.276	3908-15		58,014	58,014
Goals 2000	84.278		6,428,307	1,671,179	8,099,486
Eisenhower Professional Development State Grants	84.281		26,359,180	3,374,398	29,733,578
<i>Pass-through from Galveston College</i>	84.281	424003-004-424094-095		10,364	10,364
<i>Pass-through from Region XIII</i>	84.281	88-227-950		1,245	1,245
Charter Schools	84.282		16,028,069	731,288	16,759,357
Comprehensive Regional Assistance Centers	84.283				
<i>Pass-through from University of Oklahoma</i>	84.283	SC1996-40 P0502230BP		103,705	103,705
Twenty-First Century Community Learning Centers	84.287		47,166		47,166
<i>Pass-through from Progresso Independent School District</i>	84.287	426001		23,916	23,916
<i>Pass-through from Rio Hondo Independent School District</i>	84.287	425271-426012		38,198	38,198
Ready-To-Learn Television <i>Pass-through from Corporation for Public Broadcasting</i>	84.295	13691443		23,713	23,713
<i>Pass-through from Corporation for Public Broadcasting</i>	84.295	426007-R295A00002		22,548	22,548
Innovative Education Program Strategies <i>Pass-through from University of California at Berkeley</i>	84.298	92-TX06	31,167,907	1,615,159	32,783,066
Regional Technology in Education Consortia	84.302	741545918		244,352	244,352
Technology Innovation Challenge Grants <i>Pass-through from SW Educational Development Lab</i>	84.303	746001932		21,750	21,750
<i>Pass-through from San Antonio Independent School District</i>	84.303	SATEC		58,846	58,846
National Institute on Student Achievement, Curriculum, and Assessment	84.305			60,108	60,108
National Institute on Postsecondary Education, Libraries, and Lifelong Learning	84.309			6,043	6,043
Even Start-Statewide Family Literacy Program	84.314		35,847	32,338	68,185
Capacity Building for Traditionally Underserved Populations	84.315			151,560	151,560
Technology Literacy Challenge Fund Grants	84.318		28,590,477	1,640,846	30,231,323
<i>Pass-through from Liberty Eylau ISD</i>	84.318	254-13-6299.50-999-1-99		(355)	(355)
Special Education-Personnel Preparation to Improve Results for Children with Disabilities	84.325		29,956	3,207,481	3,237,437
Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326			623,011	623,011
Special Education-Technology and Media Services for Individuals with Disabilities	84.327			200,644	200,644
Advanced Placement Program	84.330		176,492	767,479	943,971

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U.S. Department of Education (continued)					
Grants to States for Incarcerated Youth Offenders	84.331			1,150,764	1,150,764
Comprehensive School Reform Demonstration	84.332		24,990,277	966,575	25,956,852
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		4,665,667	12,396,168	17,061,835
<i>Pass-through from HISD</i>	84.334	555112		4,485	4,485
<i>Pass-through from Region One</i>	84.334	TSTC-H-001		37,660	37,660
Child Care Access Means Parents in School	84.335			190,245	190,245
Teacher Quality Enhancement Grants	84.336			4,331,773	4,331,773
Reading Excellence	84.338		13,857,586	1,158,507	15,016,093
<i>Pass-through from Austin Independent School District</i>	84.338	DC-AM012		214,186	214,186
Learning Anytime Anywhere Partnerships	84.339			307,409	307,409
<i>Pass-through from Kansas State University</i>	84.339	S01027		1,098	1,098
<i>Pass-through from University of Puerto Rico</i>	84.339	LAAP#4008761		28,164	28,164
Class Size Reduction	84.340		159,822,016	313,767	160,135,783
<i>Pass-through from El Paso Independent School District</i>	84.340	TLIV-PB-106-554		775,152	775,152
Preparing Tomorrow's Teachers to Use Technology	84.342			1,984,312	1,984,312
<i>Pass-through from International Society/Technology In Education</i>	84.342	930746782		212,668	212,668
Occupational and Employment Information State Grants	84.346			467,666	467,666
Title I Accountability Grants	84.348		11,050,459		11,050,459
School Renovation Grants	84.352		27,768,011	417,674	28,185,685
Rural Education Achievement Program	84.358			13,463	13,463
English Language Acquisition State Formula Grant	84.365		12,797	64,304	77,101
Improving Teacher Quality State Grants	84.367			130,550	130,550
Total - U.S. Department of Education			<u>1,393,653,098</u>	<u>280,378,006</u>	<u>1,674,031,104</u>
National Archives and Records Administration					
National Historical Publications and Records Grants	89.003			1,644,374	1,644,374
Total - National Archives and Records Administration			<u>—</u>	<u>1,644,374</u>	<u>1,644,374</u>
U.S. Department of Health and Human Services					
U.S. Department of Health and Human Services	93.XXX	00M008788		98,193	98,193
U.S. Department of Health and Human Services	93.XXX	01T16765301D		13,388	13,388
U.S. Department of Health and Human Services	93.XXX	02EM020994FN		2,354	2,354
U.S. Department of Health and Human Services	93.XXX	1 F31 DA14746-01		20,983	20,983
U.S. Department of Health and Human Services	93.XXX	145-1-15		3,216	3,216
U.S. Department of Health and Human Services	93.XXX	161-1-15		1,665	1,665
U.S. Department of Health and Human Services	93.XXX	177-1-15		6,485	6,485
U.S. Department of Health and Human Services	93.XXX	178-1-15	27,335	51,259	78,594
U.S. Department of Health and Human Services	93.XXX	1CO6RR1253701		1,331,392	1,331,392
U.S. Department of Health and Human Services	93.XXX	467-MZ-002051	7,200	1,928	9,128
U.S. Department of Health and Human Services	93.XXX	467-MZ-901908-1		864	864
U.S. Department of Health and Human Services	93.XXX	6 P09 OA 00030-01		933,565	933,565
U.S. Department of Health and Human Services	93.XXX	655C 1550000235	(6,695)	(2,433)	(9,128)
U.S. Department of Health and Human Services	93.XXX	CMS-01-00345		19,582	19,582
U.S. Department of Health and Human Services	93.XXX	Synectics		215,392	215,392

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U.S. Department of Health and Human Services (continued)					
U.S. Department of Health and Human Services	93.XXX	UD1 T110349-02-1		11,604	11,604
<i>Pass-through from Alliance</i>					
<i>Community Health Plans</i>	93.XXX	74197		88,827	88,827
<i>Pass-through from Centro De Salud Familiar La Fe</i>	93.XXX	U64/CC7619533		5,573	5,573
<i>Pass-through from Dartmouth College</i>	93.XXX	280-00-8049		46,048	46,048
<i>Pass-through from Migrant Health Promotion, Inc.</i>	93.XXX	426010		13,217	13,217
<i>Pass-through from NYSP</i>	93.XXX	NYSPPF269		81,890	81,890
<i>Pass-through from San Antonio Metropolitan Health District</i>	93.XXX	FD63001		(348)	(348)
<i>Pass-through from Texas Medical Center Library</i>	93.XXX	LM3515		1,399	1,399
<i>Pass-through from University of Pittsburgh</i>	93.XXX	NS39805		563	563
<i>Pass-through from University of Washington</i>	93.XXX	453087		8,650	8,650
Public Health and Social Services Emergency Fund	93.003			342,299	342,299
Special Programs for the Aging-Title VII, Chapter 3- Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		228,307		228,307
Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	93.042		612,905		612,905
<i>Pass-through from City of Houston</i>	93.042	FC38331		210,408	210,408
Special Programs for the Aging-Title III, Part D- Disease Prevention and Health Promotion Services	93.043		517,343	36,321	553,664
Special Programs for the Aging-Title IV- and Title II-Discretionary Projects	93.048		9,000	439,076	448,076
Alzheimer's Disease Demonstration Grants to States	93.051			44,339	44,339
National Family Caregiver Support	93.052		4,373,641		4,373,641
Food and Drug Administration-Research	93.103			171,788	171,788
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104			2,118,893	2,118,893
Model State-Supported Area Health Education Centers	93.107		447,458	84,545	532,003
Maternal and Child Health Federal Consolidated Programs	93.110		104,745	706,435	811,180
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		3,167,881	2,019,221	5,187,102
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118		131,770	129,420	261,190
<i>Pass-through from City of Houston</i>	93.118	6H12HA000039		1,710	1,710
Grants for Technical Assistance Activities Related to the Block Grant for Community Mental Health Services	93.119			162,302	162,302
Oral Diseases and Disorders Research	93.121			155,744	155,744
Cooperative Agreements for Substance Abuse Treatment and Recovery Systems for Rural, Remote and Culturally Distinct Populations	93.122		(44,943)		(44,943)
Nurse Anesthetist Traineeships	93.124			8,443	8,443
Emergency Medical Services for Children	93.127			30,499	30,499
Primary Care Services-Resource Coordination and Development	93.130			286,492	286,492

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U.S. Department of Health and Human Services (continued)					
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135			1,863	1,863
Injury Prevention and Control Research and State and Community Based Programs	93.136		2,865,397		2,865,397
Intramural Research Training Award	93.140			15,341	15,341
AIDS Education and Training Centers <i>Pass-through from Dallas County Hospital District</i>	93.145	OSP 00-163		9,725	9,725
Projects for Assistance in Transition from Homelessness (PATH)	93.150		1,632,911	618,376	2,251,287
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		135,516		135,516
Geriatric Training for Physicians, Dentists and Behavioral/Mental Health Professionals	93.156			791,011	791,011
Centers of Excellence	93.157		1,890	1,061,218	1,063,108
Health Program for Toxic Substances and Disease Registry	93.161			333,362	333,362
Grants for State Loan Repayment	93.165			294,352	294,352
Human Genome Research	93.172			9,081	9,081
<i>Pass-through from Penn State</i>	93.172	R01HG0215401		6,519	6,519
Nursing Workforce Diversity	93.178			3,776	3,776
Podiatric Residency Training in Primary Care	93.181			83,008	83,008
Disabilities Prevention	93.184		33,803	50,080	83,883
Health Education and Training Centers <i>Pass-through from Association of Schools of Public Health</i>	93.189	H104-04/04		82,777	509,330
Quentin N. Burdick Programs for Rural Interdisciplinary Training	93.189			9,061	9,061
Childhood Lead Poisoning Prevention Projects- State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood	93.192		30,497	50,808	81,305
Rural Telemedicine Grants	93.197		20,293	32,692	52,985
Hansen's Disease National Ambulatory Care Program	93.211			23,495	23,495
Family Planning-Services <i>Pass-through from International Resource Group</i>	93.215		70,237	137,573	207,810
Research on Healthcare Costs, Quality and Outcomes	93.217	6FPHPA061197	8,601,864	3,481,813	12,083,677
Demonstration Cooperative Agreements for Development and Implementation of Criminal Justice Treatment Networks	93.217			23,956	23,956
Consolidated Knowledge Development and Application (KD&A) Program	93.226			46,973	46,973
Traumatic Brain Injury-State Demonstration Grant Program	93.229		189,027		189,027
Abstinence Education	93.230		1,019,525	451,139	1,470,664
Grants for Dental Public Health Residency Training	93.234		71,703	212,670	284,373
Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement	93.235		4,559,762	1,972,275	6,532,037
Policy Research and Evaluation Grants	93.236			18,381	18,381
State Rural Hospital Flexibility Program	93.238			212,617	212,617
Mental Health Research Grants	93.239			43,070	43,070
Advanced Education Nursing Grant Program	93.241		693	691,514	692,207
Residencies in the Practice of Pediatric Dentistry	93.242			41,327	41,327
	93.247			1,129,078	1,129,078
	93.248			172,915	172,915

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Cluster Name/Federal Grantor/Program Name/ Pass-Through Entity	CFDA	Federal/Pass- through Entity Other Identifying No.	Pass-Through to Non-state Entities	Expenditures	Total
U.S. Department of Health and Human Services (continued)					
Public Health Training Centers Grant Program	93.249		89,974	253,281	343,255
Community Access Program					
<i>Pass-through from Dallas Academy of Medicine</i>	93.252	37021		19,714	19,714
Poison Control Stabilization and Enhancement Grants	93.253			222,973	222,973
Occupational Safety and Health Research Grants	93.262		238,043	1,644,126	1,882,169
Occupational Safety and Health-Training Grants	93.263		8,924	751,140	760,064
Immunization Grants	93.268		5,765,813	96,667,963	102,433,776
Alcohol National Research Service Awards for Research Training	93.272			5,991	5,991
Alcohol Research Programs					
<i>Pass-through from Education Development Center, Inc.</i>	93.273	9520		6,012	6,012
Drug Abuse National Research Service Awards for Research Training	93.278			56,879	56,879
Drug Abuse Research Programs					
<i>Pass-through from University of Alabama</i>	93.279	DA1221501		159,138	159,138
Mental Health National Research Service Awards for Research Training	93.282			174,052	174,052
Centers for Disease Control and Prevention- Investigations and Technical Assistance	93.283		2,089,674	6,414,068	8,503,742
<i>Pass-through from SW Center for Pediatric Environmental Health</i>	93.283	521553060		103,603	103,603
<i>Pass-through from YWCA</i>	93.283	859499		10,281	10,281
Biomedical Imaging Research	93.286		339,884	336,632	676,516
Bioengineering Research	93.287			194,295	194,295
Nurse Practitioner and Nurse-Midwifery Education Program Advanced Nurse Education	93.298			35,628	35,628
Comparative Medicine	93.306			10,521	10,521
Advanced Education Nursing Traineeships	93.358		6,170	875,398	881,568
Basic Nurse Education and Practice Grants	93.359			392,917	392,917
Nursing Research	93.361			16,165	16,165
Biomedical Technology					
<i>Pass-through from University of Kentucky</i>	93.371	4-63697-00-265		119,020	119,020
Minority Biomedical Research Support	93.375			28,879	28,879
Research Infrastructure	93.389		106,704	342,510	449,214
Academic Research Enhancement Award	93.390		28,511	13,557	42,068
Cancer Cause and Prevention Research	93.393		56,594	176,922	233,516
Cancer Detection and Diagnosis Research	93.394			110,121	110,121
Cancer Treatment Research	93.395			233,813	233,813
Cancer Research Manpower	93.398			749,863	749,863
Cancer Control					
<i>Pass-through from New York University School of Medicine</i>	93.399	135562309A1		48,069	48,069
<i>Pass-through from Southwest Oncology Group</i>	93.399	742618443		5,191	5,191
Promoting Safe and Stable Families	93.556		12,562,531	22,524,488	35,087,019
<i>Pass-through from Lubbock Regional MHMR</i>	93.556	13520879088 213600000		186,579	186,579
Temporary Assistance for Needy Families	93.558		120,755,823	441,217,103	561,972,926
<i>Pass-through from South Plains Regional Workforce Development Board</i>	93.558	0202TL1000		12,858	12,858
Child Support Enforcement	93.563		1,359,553	175,520,873	176,880,426
Refugee and Entrant Assistance-State Administered Programs	93.566		1,099,976	10,385,023	11,484,999
Low-Income Home Energy Assistance	93.568		31,940,756	1,529,154	33,469,910

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Cluster Name/Federal Grantor/Program Name/ Pass-Through Entity	CFDA	Federal/Pass- through Entity Other Identifying No.	Pass-Through to Non-state Entities	Expenditures	Total
U.S. Department of Health and Human Services (continued)					
Community Services Block Grant	93.569		27,075,658	1,379,416	28,455,074
Community Services Block Grant- Discretionary Awards	93.570			115,868	115,868
<i>Pass-through from National Collegiate Athletic Association</i>	93.570	14405672644		40,464	40,464
<i>Pass-through from National Collegiate Athletic Association</i>	93.570	426009-426017		68,305	68,305
<i>Pass-through from National Youth Sports Program</i>	93.570	440567264		66,533	66,533
Community Services Block Grant Discretionary Awards-Community Food and Nutrition	93.571		264,218		264,218
Refugee and Entrant Assistance- Discretionary Grants	93.576		623,533	560,305	1,183,838
Refugee and Entrant Assistance- Targeted Assistance	93.584			2,562,523	2,562,523
Empowerment Zones Program	93.585		3,363,179	35,175	3,398,354
<i>Pass-through from Rio Grande Valley Empower Zone</i>	93.585	TSTC-H-002		3,244	3,244
State Court Improvement Program	93.586			351,581	351,581
Community-Based Family Resource and Support Grants	93.590		889,634	1,093,474	1,983,108
Family Violence Prevention and Services/ Grants for Battered Women's Shelters- Discretionary Grants	93.592			93,874	93,874
Welfare Reform Research, Evaluations and National Studies	93.595			629,926	629,926
Grants to States for Access and Visitation Programs	93.597		559,029		559,029
Head Start	93.600			4,090,906	4,090,906
<i>Pass-through from Advocates for Children and Family</i>	93.600	06CH0102		28,500	28,500
<i>Pass-through from Carrizo Springs Head Start</i>	93.600	06CH5060		33,500	33,500
<i>Pass-through from Cen-tex Family Services</i>	93.600	06CH0101		27,914	27,914
<i>Pass-through from Child Development Council</i>	93.600	06CH0017		27,350	27,350
<i>Pass-through from Galveston Comm. Action Council</i>	93.600	06CH0100		12,988	12,988
<i>Pass-through from Greater Opportunity of Permian Basin</i>	93.600	DHHS H-5616		323,930	323,930
<i>Pass-through from Gulf Coast Project Head Start</i>	93.600	06CH0016		24,225	24,225
<i>Pass-through from Harris County Department of Education</i>	93.600	06CH6998		12,085	12,085
<i>Pass-through from Met, Inc., Head Start</i>	93.600	06CH0403		24,985	24,985
<i>Pass-through from National Center for Family Literacy</i>	93.600	90YL00001/02		47,234	47,234
<i>Pass-through from Sutherland Head Start</i>	93.600	06CH0103		10,527	10,527
Child Support Enforcement Demonstrations and Special Projects	93.601			25,962	25,962
Adoption Incentive Payments	93.603			1,751,388	1,751,388
Developmental Disabilities Basic Support and Advocacy Grants	93.630			4,269,374	4,269,374

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U.S. Department of Health and Human Services (continued)					
Developmental Disabilities Projects of National Significance	93.631		36,499	157,188	193,687
Children's Justice Grants to States	93.643			983,103	983,103
Child Welfare Services-State Grants	93.645		461,008	23,108,380	23,569,388
Social Services Research and Demonstration	93.647			371,656	371,656
<i>Pass-through from Wellesley College</i>		25752-04SUB / 90-YE0006-04			
Child Welfare Services Training Grants	93.648			21,002	21,002
Adoption Opportunities	93.652			167,861	167,861
Temporary Child Care and Crisis Nurseries	93.656			147,523	147,523
Foster Care-Title IV-E	93.658		4,262,027	(11)	(11)
Adoption Assistance	93.659			144,558,452	148,820,479
Social Services Block Grant	93.667		1,740,299	45,545,948	45,545,948
Child Abuse and Neglect State Grants	93.669			145,153,261	146,893,560
Child Abuse and Neglect Discretionary Activities	93.670			1,164,698	1,164,698
Family Violence Prevention and Services/ Grants for Battered Women's Shelters-					
Grants to States and Indian Tribes	93.671			(14)	(14)
Chafee Foster Care Independent Living	93.674			4,466,944	4,466,944
State Children's Insurance Program	93.767			4,465,462	4,465,462
Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	93.768			487,516,168	487,516,168
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations				2,277	2,277
Cell Biology and Biophysics Research	93.779		614,606	159,940	774,546
<i>Pass-through from Rice University</i>	93.821	T32GM08280		154,112	154,112
Health Careers Opportunity Program	93.822		189,121	21,300	21,300
Heart and Vascular Diseases Research	93.837			316,278	505,399
Lung Diseases Research	93.838			977,594	977,594
<i>Pass-through from Rhode Island Hospital</i>	93.838	50258954		708,495	708,495
Blood Diseases and Resources Research	93.839			98,193	98,193
Arthritis, Musculoskeletal and Skin Diseases Research	93.846			127,338	127,338
Diabetes, Endocrinology and Metabolism Research	93.847			64,830	64,830
Digestive Diseases and Nutrition Research	93.848			43,214	43,214
Kidney Diseases, Urology and Hematology Research	93.849			135,784	135,784
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853			158,891	158,891
Allergy, Immunology and Transplantation Research	93.855			709,540	709,540
Microbiology and Infectious Diseases Research	93.856			102,212	102,212
Pharmacology, Physiology, and Biological Chemistry Research	93.859			939,733	939,733
Genetics and Developmental Biology Research and Research Training	93.862			76,777	76,777
Population Research	93.864			61,263	61,263
Center for Research for Mothers and Children	93.865			95,679	95,679
Aging Research	93.866			123,027	123,027
Vision Research	93.867			493,790	493,790
				121,126	121,126

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Cluster Name/Federal Grantor/Program Name/ Pass-Through Entity	CFDA	Federal/Pass- through Entity Other Identifying No.	Pass-Through to Non-state Entities	Expenditures	Total
U.S. Department of Health and Human Services (continued)					
Medical Library Assistance	93.879		41,126	26,796	67,922
<i>Pass-through from Rice University</i>	93.879	R20264-73900000		2,565	2,565
<i>Pass-through from Rice University</i>	93.879	T15LM07093		39,468	39,468
Minority Access to Research Careers	93.880			514,717	514,717
Grants for Residency Training in General Internal Medicine and/or General Pediatrics	93.884			293,381	293,381
Physician Assistant Training in Primary Care	93.886			115,558	115,558
Grants for Faculty Development in Family Medicine	93.895			507,409	507,409
Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine/ General Pediatrics)	93.896			295,062	295,062
Residencies and Advanced Education in the Practice of General Dentistry	93.897			381,927	381,927
Rural Health Outreach and Rural Network Development Program	93.912			63,175	63,175
Grants to States for Operation of Offices of Rural Health	93.913		1,679	483,825	485,504
HIV Care Formula Grants	93.917		17,539,585	66,856,037	84,395,622
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919		3,641,889	3,714,821	7,356,710
Special Projects of National Significance	93.928		33,896	132,133	166,029
<i>Pass-through from Valley Aids Council</i>	93.928	HA00187		88,425	88,425
Fogarty International Research Collaboration Award	93.934			44,370	44,370
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health	93.938		412,426	10,910	423,336
HIV Prevention Activities-Non-Governmental Organization Based	93.939		65,000	(11,293)	53,707
HIV Prevention Activities-Health Department Based	93.940		8,903,095	3,042,586	11,945,681
<i>Pass-through from HCHD</i>	93.940	6H12HA000390		120,037	120,037
<i>Pass-through from HCHD</i>	93.940	GEN 0188		5,160	5,160
<i>Pass-through from HCHD</i>	93.940	H89 HA00004		507,766	507,766
HIV Demonstration, Research, Public and Professional Education Projects	93.941		88,298	74,267	162,565
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		804,589	1,637,256	2,441,845
<i>Pass-through from Migrant Health Promotion, Inc.</i>	93.945	426006-426015		69,903	69,903
Tuberculosis Demonstration, Research, Public and Professional Education	93.947			3,241	3,241
HIV/AIDS and Related Diseases Among Substance Abusers Community- Based Outreach and Intervention Demonstration Program	93.949		(18,187)		(18,187)
Block Grants for Community Mental Health Services	93.958		25,252,566	4,888,698	30,141,264
Block Grants for Prevention and Treatment of Substance Abuse	93.959		97,515,349	26,414,979	123,930,328
<i>Pass-through from Mental Health and Mental Retardation of Harris County</i>	93.959	Dual Disorders/ MISA		43,988	43,988

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U.S. Department of Health and Human Services (continued)					
Special Minority Initiatives	93.960		61,954	68,224	130,178
<i>Pass-through from Rio Grande Valley Empowerment Zone</i>	93.960	98-20-9900801		97,909	97,909
Health Administration Traineeships and Special Projects Program	93.962			119,571	119,571
Public Health Traineeships	93.964			85,066	85,066
<i>Pass-through from Association of Schools of Public Health</i>	93.964	U76AH1000204		78	78
Geriatric Education Centers	93.969		23,864	96,464	120,328
<i>Pass-through from Baylor College of Medicine</i>	93.969	1D31 HP 70112-01		13,254	13,254
<i>Pass-through from Baylor College of Medicine</i>	93.969	5 D31 HP70112.02		17,529	17,529
<i>Pass-through from Baylor College of Medicine</i>	93.969	741613878		22,099	22,099
<i>Pass-through from Baylor College of Medicine</i>	93.969	D31AH70085		(3)	(3)
<i>Pass-through from Baylor College of Medicine</i>	93.969	D31HP70112		30,921	30,921
<i>Pass-through from Baylor College of Medicine-Grants</i>	93.969	5D31AH66023-06		33,638	33,638
Health Professions Scholarship Program	93.972			769	769
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977		3,307,582	2,591,084	5,898,666
Preventive Health Services-Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants	93.978		180,105	94,827	274,932
Mental Health Disaster Assistance and Emergency Mental Health	93.982		1,324,856	238,184	1,563,040
Academic Administrative Units in Primary Care	93.984			248,098	248,098
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.988		285,182	436,711	721,893
Senior International Fellowships	93.989		15,000	115,397	130,397
Preventive Health and Health Services Block Grant	93.991		2,343,809	(895,409)	1,448,400
Maternal and Child Health Services Block Grant to the States	93.994		14,448,837	25,081,749	39,530,586
Adolescent Family Life-Demonstration Project					
<i>Pass-through from Arlington Independent School District</i>	93.995	OR02-315		3,288	3,288
<i>Pass-through from Dallas Public Schools</i>	93.995	1 APH PA000838		47,001	47,001
Total - U.S. Department of Health and Human Services			421,692,083	1,804,057,799	2,225,749,882
Corporation for National and Community Service					
Corporation for National and Community Service					
<i>Pass-through from Corporation for National and Community Service</i>	94.XXX	UTA99-0365		3,184	3,184
<i>Pass-through from National Youth Leadership Council</i>	94.XXX	N87		(183)	(183)
Retired and Senior Volunteer Program	94.002			58,864	58,864
State Commissions	94.003			698,721	698,721
Learn and Serve America-School and Community Based Programs	94.004		2,169,464		2,169,464
Learn and Serve America-Higher Education					
<i>Pass-through from Brown University</i>	94.005	1178-24607 MOD#1PO#P937234		18,346	18,346
<i>Pass-through from Temple University</i>	94.005	00LHEPA023		6,097	6,097

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Corporation for National and Community Service (continued)					
AmeriCorps	94.006		9,448,052	939,463	10,387,515
<i>Pass-through from Americorps</i>					
<i>USA-Direct Grant Program</i>	94.006	UTA01-195		217,957	217,957
Planning and Program Development Grants	94.007		4,391	46,979	51,370
Training and Technical Assistance	94.009			138,372	138,372
Volunteers in Service to America	94.013			11,986	11,986
Total - Corporation for National and Community Service			<u>11,621,907</u>	<u>2,139,786</u>	<u>13,761,693</u>
Social Security Administration					
Social Security Administration	96.XXX	13671034		850,000	850,000
Social Security Administration	96.XXX	28040001		4,565,047	4,565,047
Social Security Administration	96.XXX	Incentive Pmts		51,600	51,600
Social Security-Research and Demonstration	96.007			748,704	748,704
Total - Social Security Administration			<u>—</u>	<u>6,215,351</u>	<u>6,215,351</u>
Miscellaneous					
Miscellaneous	N.A.	11PHNP522		320,630	320,630
Miscellaneous	N.A.	12PHBP522		126,386	126,386
<i>Pass-through from Amer</i>					
<i>Council on Education</i>	N.A.	UTA02-228		34,932	34,932
Total - Miscellaneous			<u>—</u>	<u>481,948</u>	<u>481,948</u>
Total Non-cluster			<u>2,580,453,634</u>	<u>5,720,955,160</u>	<u>8,301,408,794</u>
RESEARCH AND DEVELOPMENT CLUSTER					
Agency for International Development					
Agency for International Development					
<i>Pass-through from International</i>					
<i>Rice Research Institute</i>	02.XXX	13580063		44,118	44,118
<i>Pass-through from University</i>					
<i>of Nebraska</i>	02.XXX	90009-00		27,779	27,779
Total - Agency for International Development			<u>—</u>	<u>71,897</u>	<u>71,897</u>
U.S. Department of Agriculture					
U.S. Department of Agriculture	10.XXX	SC02		19,715	19,715
U.S. Department of Agriculture	10.XXX	2001-52102-11257		2,235	2,235
U.S. Department of Agriculture	10.XXX	2002-30001-12193		8,009	8,009
U.S. Department of Agriculture	10.XXX	432217		13,600	13,600
U.S. Department of Agriculture	10.XXX	66111		227	227
U.S. Department of Agriculture	10.XXX	ID Missing		22,000	22,000
U.S. Department of Agriculture	10.XXX	NAG8-1764		130,386	130,386
U.S. Department of Agriculture	10.XXX	UTA01-186		23,114	23,114
<i>Pass-through from University of Illinois-</i>					
<i>Champaign Urban</i>	10.XXX	-619419		3,170	3,170
Agricultural Research-Basic and					
Applied Research	10.001		38,750	2,030,874	2,069,624
<i>Pass-through from Baylor College of Medicine</i>	10.001	NONE		16,612	16,612
<i>Pass-through from Mississippi State University</i>	10.001	501937		669	669
<i>Pass-through from Mississippi State University</i>	10.001	502363		19,932	19,932
<i>Pass-through from University of</i>					
<i>California, Riverside</i>	10.001	501986		276	276
Plant and Animal Disease, Pest Control, and Animal Care	10.025		35,000	291,286	326,286
Commodity Loans and Loan Deficiency Payments					
<i>Pass-through from Sumaria Systems</i>	10.051	502411		69,895	69,895

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Agriculture (continued)					
Emergency Conservation Program	10.054			60,168	60,168
Market News	10.153			37,500	37,500
Federal-State Marketing Improvement Program	10.156			48,280	48,280
Grants for Agricultural Research, Special Research Grants	10.200		280,998	6,967,935	7,248,933
Grants for Agricultural Research, Special Research Grants	10.200	502169		20,622	20,622
<i>Pass-through from ACDI/VOCA</i>	10.200	502236		633,455	633,455
<i>Pass-through from ACDI/VOCA</i>	10.200	502517		281,347	281,347
<i>Pass-through from ACDI/VOCA</i>	10.200	502565		14,695	14,695
<i>Pass-through from Colorado State University</i>	10.200	501680		12,294	12,294
<i>Pass-through from Colorado State University</i>	10.200	501957		22,811	22,811
<i>Pass-through from Cornell University</i>	10.200	501483		(69)	(69)
<i>Pass-through from Kansas State (Casgms Task 1)</i>	10.200	501899		10,695	10,695
<i>Pass-through from Kansas State (Casgms Task 1)</i>	10.200	502487		3,659	3,659
<i>Pass-through from Kansas State (Casgms Task 1)</i>	10.200	502488		5,375	5,375
<i>Pass-through from Kansas State (Casgms Task 1)</i>	10.200	502489		41,890	41,890
<i>Pass-through from Kansas State (Casgms Task 1)</i>	10.200	502490		55,054	55,054
<i>Pass-through from Kansas State (Casgms Task 1)</i>	10.200	502492		37,350	37,350
<i>Pass-through from Kansas State (Casgms Task 1)</i>	10.200	502493		4,451	4,451
<i>Pass-through from Kansas State (Casgms Task 1)</i>	10.200	502516		4,726	4,726
<i>Pass-through from Kansas State University</i>	10.200	99-COOP-2-7528		4,578	4,578
<i>Pass-through from Mississippi State University</i>	10.200	501666		(877)	(877)
<i>Pass-through from New Mexico State University</i>	10.200	SWC-01R05/ SWC-00N05		75,184	75,184
<i>Pass-through from North Carolina State University</i>	10.200	501854		2,216	2,216
<i>Pass-through from North Carolina State University</i>	10.200	502195		163,461	163,461
<i>Pass-through from North Carolina State University</i>	10.200	502241		609	609
<i>Pass-through from Oceanic Institute</i>	10.200	502300		361,674	361,674
<i>Pass-through from Oceanic Institute</i>	10.200	502507		47,704	47,704
<i>Pass-through from Palo Alto College</i>	10.200	501801		(995)	(995)
<i>Pass-through from Palo Alto College</i>	10.200	502176		23,244	23,244
<i>Pass-through from Purdue University</i>	10.200	502571		72,931	72,931
<i>Pass-through from Research Triangle Institute</i>	10.200	501798		(3,318)	(3,318)
<i>Pass-through from University of Missouri</i>	10.200	01111441-1 / C-5-36821		30,233	30,233
<i>Pass-through from University of Arizona</i>	10.200	POY702429		9,938	9,938
<i>Pass-through from University of Florida</i>	10.200	501985		47,701	47,701
<i>Pass-through from University of Florida</i>	10.200	502056		1,142	1,142
<i>Pass-through from University of Florida</i>	10.200	502251		13,423	13,423

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Agriculture (continued)					
Grants for Agricultural Research, Special Research Grants (continued)					
<i>Pass-through from University of Georgia Research Foundation, Inc.</i>	10.200	RD3090403581467		10,756	10,756
<i>Pass-through from University of Georgia</i>	10.200	502201		21,161	21,161
<i>Pass-through from University of Georgia</i>	10.200	502202		2,391	2,391
<i>Pass-through from Virginia Tech</i>	10.200	502000		3,241	3,241
Cooperative Forestry Research	10.202		255,893	224,157	480,050
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203			6,541,845	6,541,845
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205			2,553,267	2,553,267
Grants for Agricultural Research- Competitive Research Grants	10.206		45,127	1,430,898	1,476,025
<i>Pass-through from Louisiana Agri Experiment Station</i>	10.206	502120		99	99
<i>Pass-through from New Mexico State University</i>	10.206	502032		6,671	6,671
<i>Pass-through from North Carolina State - Csrees</i>	10.206	502052		22,485	22,485
<i>Pass-through from Oceanic Institute</i>	10.206	501823		(308)	(308)
<i>Pass-through from Oceanic Institute</i>	10.206	502009		2,253	2,253
<i>Pass-through from Oceanic Institute</i>	10.206	502233		3,795	3,795
<i>Pass-through from Oceanic Institute</i>	10.206	502234		1,028	1,028
<i>Pass-through from Oklahoma State University</i>	10.206	502386		6,510	6,510
<i>Pass-through from University of California at Riverside</i>	10.206	502404		4,963	4,963
<i>Pass-through from University of Central Florida</i>	10.206	97-35504-5297		6	6
<i>Pass-through from University of Illinois</i>	10.206	502199		70,719	70,719
Animal Health and Disease Research	10.207			276,728	276,728
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	10.210			120,272	120,272
<i>Pass-through from University of California at Davis</i>	10.210	502245		1,164	1,164
<i>Pass-through from University of California at Davis</i>	10.210	502530		4,792	4,792
Small Business Innovation Research					
<i>Pass-through from Altex Technologies Corporation</i>	10.212	550401		43,086	43,086
<i>Pass-through from ISS, Inc.</i>	10.212	2R44RR0882703		3,238	3,238
<i>Pass-through from Microanalytics, Inc.</i>	10.212	502307		5,973	5,973
Sustainable Agriculture Research and Education	10.215		29,964	35,105	65,069
<i>Pass-through from University of Florida</i>	10.215	502051		2,128	2,128
<i>Pass-through from University of Georgia</i>	10.215	501833		20,817	20,817
<i>Pass-through from University of Georgia</i>	10.215	502070		59,948	59,948
1890 Institution Capacity Building Grants	10.216			248,369	248,369
Higher Education Challenge Grants	10.217			52,559	52,559
<i>Pass-through from Alabama A&M University</i>	10.219	00-52100-9616		33,420	33,420
Hispanic Serving Institutions Education Grants	10.223			189,228	189,228
<i>Pass-through from Houston Community College System</i>	10.223	502228		7,096	7,096

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Agriculture (continued)					
Fund for Rural America-Research, Education, and Extension Activities	10.224			5,321	5,321
<i>Pass-through from Duke University</i>	10.224	502462		2,005	2,005
<i>Pass-through from North Carolina State University</i>	10.224	502306		4,250	4,250
<i>Pass-through from North Carolina State University</i>	10.224	502312		2,965	2,965
<i>Pass-through from North Carolina State University</i>	10.224	502448		228	228
<i>Pass-through from University of Arizona</i>	10.224	501652		2	2
<i>Pass-through from University of Arizona</i>	10.224	502235		39,577	39,577
Agricultural and Rural Economic Research	10.250			399,629	399,629
Initiative for Future Agriculture and Food Systems	10.302		230,277	356,348	586,625
<i>Pass-through from Dartmouth College</i>	10.302	5-36275		96,988	96,988
<i>Pass-through from University of Minnesota</i>	10.302	502433		93,362	93,362
<i>Pass-through from University of Wisconsin</i>	10.302	593A342		8,139	8,139
Integrated Programs	10.303		9,972	78,834	88,806
<i>Pass-through from North Carolina State University</i>	10.303	2000-1728-04		16,170	16,170
<i>Pass-through from Pennsylvania State University</i>	10.303	2217TTUUSDA1367		49,253	49,253
<i>Pass-through from University of Florida</i>	10.303	SC000453-1-6		92,193	92,193
Interest Assistance Program	10.437			5,862	5,862
Crop Insurance	10.450			3,539,608	3,539,608
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475			206,666	206,666
Cooperative Extension Service	10.500		85,413	19,928,710	20,014,123
<i>Pass-through from Alabama Cooperative Extension</i>	10.500	ACES/ASATP-YD-7		9,010	9,010
<i>Pass-through from Auburn University</i>	10.500	ACES/ ASATP-YD-7, P4586		85,113	85,113
<i>Pass-through from Cornell University</i>	10.500	99-41560-0821		6,308	6,308
<i>Pass-through from Kansas State University</i>	10.500	S01034		5,335	5,335
<i>Pass-through from Missouri Department of Conservation</i>	10.500	01105711-2		3,957	3,957
<i>Pass-through from North Carolina State University</i>	10.500	1997-0496-38		4,462	4,462
<i>Pass-through from North Carolina State University</i>	10.500	1999-0415-10		55	55
<i>Pass-through from North Carolina State University</i>	10.500	2000-0352-13		2,220	2,220
<i>Pass-through from North Carolina State University</i>	10.500	2000-0352-18		49,451	49,451
<i>Pass-through from North Carolina State University</i>	10.500	2001-0401-21		11,550	11,550
<i>Pass-through from North Carolina State University</i>	10.500	99-0263-02		4,312	4,312
<i>Pass-through from Southern Region Aquaculture</i>	10.500	98-3850-5865		13,411	13,411

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Agriculture (continued)					
Cooperative Extension Service (continued)					
<i>Pass-through from University of Arkansas</i>	10.500	2001-110		36,980	36,980
<i>Pass-through from North Carolina State University</i>	10.500	5-36414		6,905	6,905
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557			91,238	91,238
Child and Adult Care Food Program	10.558			14,576	14,576
Nutrition Education and Training Program	10.564			78,314	78,314
<i>Pass-through from University of Southern Mississippi</i>	10.564	1653514		34,574	34,574
Foreign Market Development Cooperator Program	10.600			17,253	17,253
<i>Pass-through from Binational Agricultural R&D Fund</i>	10.600	IS-2806-97R		12,429	12,429
Forestry Research	10.652			1,335,501	1,335,501
Cooperative Forestry Assistance	10.664			3,919,607	3,919,607
Rural Cooperative Development Grants	10.771			18,425	18,425
Livestock, Meat and Poultry Market Supervision	10.800			28,170	28,170
Resource Conservation and Development Soil and Water Conservation	10.901		10,331	493,968	504,299
Watershed Protection and Flood Prevention	10.902			79,992	79,992
Plant Materials for Conservation	10.904			172,946	172,946
Environmental Quality Incentives Program	10.905			83,399	83,399
Agricultural Statistics Reports	10.912			158,678	158,678
Technical Agricultural Assistance	10.950			10,637	10,637
Scientific Cooperation and Research	10.960			141,768	141,768
<i>Pass-through from Chemonics International, Inc.</i>	10.961	502162		40,266	40,266
<i>Pass-through from Cimmyt</i>	10.961	502431		64,877	64,877
<i>Pass-through from Food and Ag Org - United Nations</i>	10.961	501969		2,816	2,816
<i>Pass-through from Icrisat</i>	10.961	501559		649	649
<i>Pass-through from University of Georgia - Sanrem Crsp</i>	10.961	501720		444,921	444,921
<i>Pass-through from University of California at Davis</i>	10.961	502302		328,952	328,952
<i>Pass-through from USAID/ofda</i>	10.961	501541		(5,279)	(5,279)
International Training-Foreign Participant					
<i>Pass-through from Alo/Ace/USaid</i>	10.962	502370		7,724	7,724
<i>Pass-through from Alo/Ace/USaid</i>	10.962	502435		4,886	4,886
<i>Pass-through from Alo/Ace/USaid</i>	10.962	502461		6,390	6,390
<i>Pass-through from Alo/Ace/USaid and Extension Activities</i>	10.962	502496		2,777	2,777
<i>Pass-through from International Fertilizer Development Center</i>	10.962	502413		45,199	45,199
<i>Pass-through from Michigan State University</i>	10.962	502210		328,019	328,019
<i>Pass-through from University of California at Davis</i>	10.962	502125		28,090	28,090
Total - U.S. Department of Agriculture				1,021,725	58,029,114

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Commerce					
U.S. Department of Commerce	11.XXX	IA-ASCF-G7190326		379,559	379,559
U.S. Department of Commerce	11.XXX	R/ES-92 / NA16RG1078		36,019	36,019
<i>Pass-through from California Institute of Tech Jet Propulsion</i>	11.XXX	1230869		25,019	25,019
<i>Pass-through from Cedeip</i>	11.XXX	Ltr Dtd 4/13/01		25,067	25,067
<i>Pass-through from Etec Systems Inc.</i>	11.XXX	UTA02-082		75,555	75,555
<i>Pass-through from Joint Oceanographic Institute Inc.</i>	11.XXX	418929-BA357 / 4500005791 /		17,734	17,734
<i>Pass-through from Raytheon Co</i>	11.XXX	F04701-01-C-0500		39,450	39,450
<i>Pass-through from University of North Carolina/Wilmington</i>	11.XXX	37-NURP-2000-18-UTA		5,964	5,964
<i>Pass-through from Virginia Institute of Marine Science</i>	11.XXX	114774-GL10013		23,278	23,278
Economic Development-Technical Assistance	11.303	26-3900-98		229	229
<i>Pass-through from City of Jacksboro</i>	11.407			(88,128)	(88,128)
Interjurisdictional Fisheries Act of 1986	11.417		135,655	2,075,661	2,211,316
Sea Grant Support	11.417	10-424104		642	642
<i>Pass-through from Louisiana State University</i>	11.417	502350		11,055	11,055
<i>Pass-through from South Carolina Sea Grant</i>	11.417	502410		10,647	10,647
<i>Pass-through from University of Southern Mississippi</i>	11.417	502440		1,450	1,450
<i>Pass-through from University of Southern Mississippi</i>	11.419			820,229	820,229
Administration Awards	11.420			56,099	56,099
Coastal Zone Management Estuarine Research Reserves	11.427		28,253	99,922	128,175
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427	501677		332	332
<i>Pass-through from General Land Office</i>	11.427	501861		26,905	26,905
<i>Pass-through from University of Southern Mississippi</i>	11.430	FP006497 / NA67RJ0147		33,879	33,879
Undersea Research	11.431			47,249	47,249
<i>Pass-through from University of Alaska</i>	11.433			64,797	64,797
Climate and Atmospheric Research	11.434			75,445	75,445
Marine Fisheries Initiative	11.435			72,665	72,665
Cooperative Fishery Statistics	11.473			13,297	13,297
Southeast Area Monitoring and Assessment Program	11.552		60,352	123,765	184,117
Coastal Services Center	11.609		10,000	1,882,016	1,892,016
Technology Opportunities	11.609	UTA01-187		4,190	4,190
Measurement and Engineering Research and Standards	11.611		658,740	1,891,368	2,550,108
<i>Pass-through from Texas Southern University</i>	11.612			6,322	6,322
Manufacturing Extension Partnership	11.612	502019		86,806	86,806
Advanced Technology Program	11.612			86,806	86,806
<i>Pass-through from Alexion</i>				86,806	86,806
Total - U.S. Department of Commerce			893,000	7,944,487	8,837,487

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense					
U.S. Department of Defense	12.XXX	008105/009105	2,675,187	2,127,309	4,802,496
U.S. Department of Defense	12.XXX	1335/1117-1121,1214		710,463	710,463
U.S. Department of Defense	12.XXX	95-Lubbock		92,270	92,270
U.S. Department of Defense	12.XXX	DAAD13-00-C0039		77,985	77,985
U.S. Department of Defense	12.XXX	DAAD13-00-C0046		54,199	54,199
U.S. Department of Defense	12.XXX	DAAD13-00-C0048		81,270	81,270
U.S. Department of Defense	12.XXX	DAAD13-00-C0051		131,552	131,552
U.S. Department of Defense	12.XXX	DAAD13-00C0055	17,628		17,628
U.S. Department of Defense	12.XXX	DAAD13-00-C0055		162,541	162,541
U.S. Department of Defense	12.XXX	DAAD13-00-C0056		196,791	196,791
U.S. Department of Defense	12.XXX	DAAD-13-00-C0058		60,225	60,225
U.S. Department of Defense	12.XXX	DAAD13-00-C0060		89,114	89,114
U.S. Department of Defense	12.XXX	DAAD13-00-C0061		94,564	94,564
U.S. Department of Defense	12.XXX	DAAD13-01-C0052		247,470	247,470
U.S. Department of Defense	12.XXX	DAAD13-01-C0053		250,900	250,900
U.S. Department of Defense	12.XXX	DAAD13-01-C0054		112,814	112,814
U.S. Department of Defense	12.XXX	DAAD13-01-C0066		762,288	762,288
U.S. Department of Defense	12.XXX	DAAD13-01C0069	55,141		55,141
U.S. Department of Defense	12.XXX	DAAD13-01-C0069		154,004	154,004
U.S. Department of Defense	12.XXX	DAAD13-01-C0070		116,393	116,393
U.S. Department of Defense	12.XXX	DAAD13-01C0071	166,394		166,394
U.S. Department of Defense	12.XXX	DAAD13-01-C0071		8,534	8,534
U.S. Department of Defense	12.XXX	DAAD19-00-1-0547		47,092	47,092
U.S. Department of Defense	12.XXX	DABT 63-97-C-0041		44,688	44,688
U.S. Department of Defense	12.XXX	DACA39-98-K-0056		40,665	40,665
U.S. Department of Defense	12.XXX	DACA42-01-C-0012		239,054	239,054
U.S. Department of Defense	12.XXX	DACA42-01-P0230		14,436	14,436
U.S. Department of Defense	12.XXX	DACA42-02-C-0009		154,995	154,995
U.S. Department of Defense	12.XXX	DACA72-01-C0042		1,028,543	1,028,543
U.S. Department of Defense	12.XXX	DE-FC26-02NT15131	450,977	42,011,976	42,462,953
U.S. Department of Defense	12.XXX	DOD-SBCCOM		685,827	685,827
U.S. Department of Defense	12.XXX	F19628-99-C0013WAS		135,931	135,931
U.S. Department of Defense	12.XXX	F4162499-2-0002	969	364,726	365,695
U.S. Department of Defense	12.XXX	N6311601GOIPA03		10,964	10,964
U.S. Department of Defense	12.XXX	N65236-98-1-5417		48,705	48,705
U.S. Department of Defense	12.XXX	UTA98-0430		75,601	75,601
U.S. Department of Defense	12.XXX	W45XMA11044012		22,529	22,529
<i>Pass-through from Accurate Automation Corp.</i>	12.XXX	PRIMEDAGS6001C 0088		89,690	89,690
<i>Pass-through from Analytical Services Inc.</i>	12.XXX	ASI-UTA-00-0612		6,736	6,736
<i>Pass-through from</i> <i>BAE Systems</i>	12.XXX	RN3020 / N00014-99-C-0138		98,576	98,576
<i>Pass-through from Ball Aerospace</i> <i>and Technologies Corp.</i>	12.XXX	Z36019		8,043	8,043
<i>Pass-through from Battelle</i>	12.XXX	166880		8,363	8,363
<i>Pass-through from Boeing Company, The</i>	12.XXX	KK7633		106,430	106,430
<i>Pass-through from Brandeis University</i>	12.XXX	UTA00-492 04-46325		51,440	51,440
<i>Pass-through from California Institute</i> <i>of Tech Jet Propulsion</i>	12.XXX	961429 & MOD 1		191,700	191,700
<i>Pass-through from Computer</i> <i>Sciences Corp.</i>	12.XXX	NRC-CR-97-0002, MOD 10		44,075	44,075
<i>Pass-through from Constellation</i> <i>Technologies Corp.</i>	12.XXX	UTA01-407 / DTRA01-99-C-0187		226,687	226,687
<i>Pass-through from Cree Inc.</i>	12.XXX	UTA01-214		8,000	8,000

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
U.S. Department of Defense (continued)					
<i>Pass-through from DOD - Defense</i>					
<i>Threat Reduction</i>	12.XXX	DTRA02-02-P-0035		4,499	4,499
<i>Pass-through from Florida State University</i>	12.XXX	A03860/N00014-02-1-0623		193,652	193,652
<i>Pass-through from General Atomics</i>	12.XXX	SC B000702		2,626,640	2,626,640
<i>Pass-through from General Dynamics</i>	12.XXX	MET001757		258,991	258,991
<i>Pass-through from Georgia Institute of Technology</i>	12.XXX	A-6375-S2 / DAAD19-00-1-0518		68,304	68,304
<i>Pass-through from Gomez Research Associates</i>	12.XXX	1010-99SC-010		38,945	38,945
<i>Pass-through from H.M. Jackson</i>	12.XXX	28371		157	157
<i>Pass-through from Intelligence U.S., Inc.</i>	12.XXX	UTA98-0442		75,274	75,274
<i>Pass-through from Johns Hopkins University</i>	12.XXX	841942		169,597	169,597
<i>Pass-through from Lockheed Martin Corp.</i>	12.XXX	4300050944 / DAAD19-00-9-0001	8,363	3,157,324	3,165,687
<i>Pass-through from Massachusetts Institute of Tech</i>	12.XXX	5710001354 / MDA972-01-1-0035		17,894	17,894
<i>Pass-through from Med University of South Carolina Foundation</i>	12.XXX	CA 80098		9,802	9,802
<i>Pass-through from Mission Research Corp.</i>	12.XXX	SC2222-02-0002		30,710	30,710
<i>Pass-through from Mississippi State University</i>	12.XXX	301377-060808-021000		1,390,686	1,390,686
<i>Pass-through from Old Dominion University</i>	12.XXX	AFOSRMURI		21,022	21,022
<i>Pass-through from Rolls-Royce, Inc.</i>	12.XXX	1840008436		20,000	20,000
<i>Pass-through from S R I Intl</i>	12.XXX	34-0000146 / N66001-00-C-8018		522,917	522,917
<i>Pass-through from Sandia National Labs</i>	12.XXX	26567 / A0340		150,751	150,751
<i>Pass-through from Schaffer Corp.</i>	12.XXX	SC-OOW-67-01		2,287	2,287
<i>Pass-through from Science Application International Corp.</i>	12.XXX	4400054207		262,948	262,948
<i>Pass-through from Southern Coalition for Adv Trans</i>	12.XXX	MDA972-94-2-0003(RA94-24), MOD 10		267,311	267,311
<i>Pass-through from Southwest Research Institute</i>	12.XXX	SWRI 29939OP		28,756	28,756
<i>Pass-through from State of Arizona</i>	12.XXX	KR95-0979AL		1,850	1,850
<i>Pass-through from Systems Processes Engineering Corporation</i>	12.XXX	SPEC-98-S-001		178	178
<i>Pass-through from Systems Processes Engineering Corporation</i>	12.XXX	SPEC-99-S-001		477	477
<i>Pass-through from Systems Processes Engineering Corporation</i>	12.XXX	SPEC-99-S-005		982	982
<i>Pass-through from University of Illinois</i>	12.XXX	96-228		(764)	(764)
<i>Pass-through from University of Illinois-Champaign Urban</i>	12.XXX	01-346 / DAAD 19-01-1-0591		29,148	29,148
<i>Pass-through from University of Michigan</i>	12.XXX	F000489 / DAAG55-98-1-0288		101,663	101,663
<i>Pass-through from University of Notre Dame</i>	12.XXX	ND45005 / DACW29-00-C-0085 UTA01-154		2,854	2,854
<i>Pass-through from University of Southern California</i>	12.XXX	030919 / F49620-98-1-0474		118,086	118,086
<i>Pass-through from University of Wisconsin</i>	12.XXX	641F060		106,331	106,331
<i>Pass-through from University of California-Berkeley</i>	12.XXX	SA3166JB PO 374229		184,351	184,351
<i>Pass-through from University of Dayton Research Institute</i>	12.XXX	RSC99025		4,094	4,094

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
U.S. Department of Defense (continued)					
<i>Pass-through from</i>					
BEG SALARY					
Unrelated To Sponsor	12.XXX	CLEARING ACCOUNT		263,705	263,705
<i>Pass-through from Wendy Lopez & Associates</i>	12.XXX	DACW56-98-D006		46,497	46,497
Procurement Technical Assistance for Business Firms	12.002			17,938	17,938
Aquatic Plant Control	12.100			1,674	1,674
Planning Assistance to States <i>Pass-through from TRW, Inc.</i>	12.110	340575430		73,147	73,147
State Memorandum of Agreement Program Reimbursement of Technical Services	12.113			52,940	52,940
Collaborative Research and Development <i>Pass-through from G.E.C., Inc.</i>	12.114		1,352	1,934,995	1,936,347
<i>Pass-through</i>	12.114	502100		71,683	71,683
<i>from Honeywell Inc.</i>	12.114	A004600 / DAAD19-01-2-0010		71,698	71,698
<i>Pass-through from Knowledge Based Systems</i>	12.114	1168778		1,133	1,133
<i>Pass-through from Syndetex, Inc.</i>	12.114	1997516		86,389	86,389
<i>Pass-through from Systems and Materials</i>					
Research Consultancy	12.114	STTR AF004		20,957	20,957
<i>Pass-through from the Nature</i>					
Conservancy of Texas	12.114	TXFH-03-14-01-01		11,823	11,823
<i>Pass-through from University of Pittsburgh</i>	12.114	502309		118,144	118,144
<i>Pass-through from Wendy Lopez & Associates</i>	12.114	752249945		7,311	7,311
Basic and Applied Scientific Research	12.300		1,672,125	50,102,059	51,774,184
<i>Pass-through from Academy of</i>		426014:			
Applied Science, Inc.	12.300	DAAG55-98-1-0468		19,318	19,318
<i>Pass-through from Advanced</i>					
Turbomachinery Solutions	12.300	N00421-01-C0188		23,759	23,759
<i>Pass-through from Consortium for</i>					
Oceanographic Research	12.300	603590		10,126	10,126
<i>Pass-through from Defense Acquisition University</i>	12.300	N00244-01-C-0037		48,533	48,533
<i>Pass-through from DOD-Navy</i>	12.300	26-0792-01	1,465	947,652	949,117
<i>Pass-through from Fiber Dynamics, Inc.</i>	12.300	N00024-00-C-4085		149,460	149,460
<i>Pass-through from Inotek, Inc.</i>	12.300	N00014-99-C-0297		6,008	6,008
<i>Pass-through from Medical University</i>					
of South Carolina	12.300	54		52,194	52,194
<i>Pass-through from Mississippi</i>					
State University	12.300	N62306-01-D-7110		31,234	31,234
<i>Pass-through from New Mexico Tech</i>	12.300	PO B009182		35,552	35,552
<i>Pass-through from Science Applications</i>					
International Corp.	12.300	4400034330		17,636	17,636
<i>Pass-through from Southern University</i>	12.300	322722901		10,815	10,815
<i>Pass-through from State</i>					
University of New York	12.300	1001499/1/012054 / N00014-00-1-0951		56,052	56,052
<i>Pass-through from U.S. Navy</i>					
Medical R&D Command	12.300	GS-10F-0230K; F41622-01-F-0056		90,654	90,654
<i>Pass-through from Williams Pyro Inc.</i>	12.300	N00024-01-C-4053		65,663	65,663
National Guard Military Operations and Maintenance (O&M) Projects	12.401			209,923	209,923
Peace Prairie II	12.402			509,079	509,079
Military Medical Research and Development <i>Pass-through from Buck Institute</i>	12.420		1,185,719	15,499,105	16,684,824
for Age Research	12.420	DAMD17-98-1-8581-2		28,861	28,861
<i>Pass-through from Children's Hospital Mc</i>	12.420	DAMD 17-97-1-9496		(19,140)	(19,140)

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
Military Medical Research and Development (continued)					
<i>Pass-through from Clemson University</i>	12.420	SC 557-201		14,224	14,224
<i>Pass-through from Great Plains Regional Medical Command</i>	12.420	GS-10F-0288L		2,241	2,241
<i>Pass-through from National Medical Tech. Testbed</i>	12.420	DAMD-17-97		33,817	33,817
<i>Pass-through from National Medical Technology Test Bed</i>	12.420	2000-177		115,460	115,460
<i>Pass-through from National Medical Technology Test Bed</i>	12.420	2000-56-TEES-WRIGHT		60,003	60,003
<i>Pass-through from National Medical Technology Test Bed</i>	12.420	27-FY99-TEES-GOOD		3,851	3,851
<i>Pass-through from National Medical Technology Testbed</i>	12.420	DAMD179727016		27,800	27,800
<i>Pass-through from the Regents of University of California</i>	12.420	DAMD170010594		118,475	118,475
<i>Pass-through from University of Wisconsin</i>	12.420	DAMD 17-94-J-4233		144,022	144,022
Basic Scientific Research	12.431		89,526	3,355,881	3,445,407
<i>Pass-through from Academy of Applied Science</i>	12.431	DAAD-19-99-1-0006		13,750	13,750
<i>Pass-through from Battelle- Research Triangle Park</i>	12.431	DAAH04-96-C-0086		152,869	152,869
<i>Pass-through from Cal Tech</i>	12.431	98-1-0266		2,020	2,020
<i>Pass-through from Grambling State University</i>	12.431	DAAH04-95-1-0250		29,007	29,007
<i>Pass-through from Honeywell, Inc.</i>	12.431	A004611		190,757	190,757
<i>Pass-through from John Hopkins University</i>	12.431	DAAD-19-99-1-0012		5,663	5,663
<i>Pass-through from San Diego State University Foundation</i>	12.431	50879B P3054		13,244	13,244
<i>Pass-through from Science Application International Co.</i>	12.431	PE0605306F		40,416	40,416
<i>Pass-through from U.S. Army</i>	12.431	GS-10F-0288L	148,907	75,096	224,003
<i>Pass-through from U.S. Army - Simulation, Training and Instrumentation</i>	12.431	GS-10F-0136M		51,550	51,550
International Education-U.S. Colleges and Universities	12.550			29,136	29,136
Community Economic Adjustment	12.600			188,194	188,194
Basic, Applied, and Advanced Research in Science and Engineering	12.630		546,784	3,143,507	3,690,291
<i>Pass-through from Bell Helicopter</i>	12.630	163920-33		180,742	180,742
<i>Pass-through from National Imagery and Mapping Agency</i>	12.630	NMA202-990		789	789
<i>Pass-through from University of Southern California</i>	12.630	PO 066032		127,798	127,798
Intergrated Helicopter Design Tools					
<i>Pass-through from Aviation and Missile Solutions LLC</i>	12.640	036-02K1		43,399	43,399
Air Force Defense Research Sciences Program	12.800		45,783	4,451,070	4,496,853
<i>Pass-through from Allied. Opto-electronics, Inc</i>	12.800	5013H0245 B0001G002768		58,192	58,192
<i>Pass-through from Anteon Corp.</i>	12.800	02-3210-44-1		1,558	1,558
<i>Pass-through from Brooks Air Force Base</i>	12.800	GS-10F-0136M		7,785	7,785
<i>Pass-through from Ch2m Hill</i>	12.800	58586		31,374	31,374
<i>Pass-through from Frontline Systems Inc.</i>	12.800	FCS-TEES-02	9,989		9,989

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
Air Force Defense Research Sciences Program (continued)					
Pass-through from Frontline Systems, Inc.	12.800	FCS-TEES-02		995	995
Pass-through from Innovative Scientific Solutions, Inc.	12.800	3020 S1		155,881	155,881
Pass-through from KPMG Consulting Inc.	12.800	F41622-01-F-9017		125,234	125,234
Pass-through from Mission Research Corp.	12.800	SC-0218-02-0001		81,136	81,136
Pass-through from Pacific Wave Industries Inc.	12.800	UTA02-045		199,489	199,489
Pass-through from Schaffer Corporation	12.800	Sc-01G-03-01		6,184	6,184
Pass-through from Scientific Systems Company Inc.	12.800	1321-TEES		50,848	50,848
Pass-through from Syndetix, Inc.	12.800	00-04-6837		19,516	19,516
Pass-through from System and Materials Research Consultancy	12.800	SMRC039-2		57,015	57,015
Pass-through from Touchstone Research Laboratory Ltd.	12.800	F33615-00- C-5007-TEX-0004		45,188	45,188
Pass-through from University of Arizona	12.800	Y701615		106,118	106,118
Pass-through from University of Notre Dame	12.800	UTA01-525 / F49620-01-0331-P1 / 45351		19,502	19,502
Pass-through from University of Washington	12.800	937928		44,587	44,587
Pass-through from U.S. Air Force	12.800	GS-10F-0230K	29,797	12,932	42,729
Pass-through from Waste Policy Institute	12.800	PO F9SGLS-8293-3750		21,793	21,793
Mathematical Sciences Grants Program	12.901			72,164	72,164
Research and Technology Development	12.910		553,573	5,768,491	6,322,064
Pass-through from Boston University	12.910	502382		96,672	96,672
Pass-through from DOD-Arpa	12.910	N66001-01-1-8964	579,278	91,320	670,598
Pass-through from Fast Mathematical Algorithms	12.910	N0017301C2008		303,854	303,854
Pass-through from Honeywell, Inc.	12.910	B09333438		2,153	2,153
Pass-through from Intl Business Machines Corp.	12.910	F49620-01-1-0551		113,176	113,176
Pass-through from Karta Technology, Inc.	12.910	3548-S02-A / F33615-00-C-5419		63,733	63,733
Pass-through from Ohio State University	12.910	741323/869064 RF00904759		108,562	108,562
Pass-through from Princeton University	12.910	341-6222-3 / MDA972-01-1-0032		35,326	35,326
Pass-through from Science Application International Corp.	12.910	4400039306 / MDA972-01-9-0006		751,689	751,689
Pass-through from University of California-San Diego	12.910	10191576		157,059	157,059
Pass-through from University of Illinois-Champaign Urban	12.910	01-144 / MDA 972-00-1-0020 / 1-5-40879		150,298	150,298
Pass-through from University of New Mexico	12.910	3-17271-7840 C		213,444	213,444
Pass-through from University of California, San Diego	12.910	10197131		84,696	84,696
Pass-through from University of Illinois	12.910	20160		170,565	170,565
Pass-through from University of Iowa	12.910	N65236-99-1-5431		5,319	5,319
Pass-through from University of Louisville	12.910	DAAD190110450		191,116	191,116
Pass-through from University of New Mexico	12.910	N0017801C3069		95,972	95,972

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Defense (continued)					
Research and Technology Development (continued)					
<i>Pass-through from U.S. Air Force</i>					
<i>Research Laboratory</i>	12.910	Amd. 1	27,883		27,883
<i>Pass-through from U.S. Air Force</i>					
<i>Research Laboratory</i>	12.910	F30602-99-1-0531		239,072	239,072
<i>Pass-through from Visigen</i>					
<i>Biotechnologies, Inc.</i>	12.910	2001002DRPSHH01		134,463	134,463
<i>Pass-through from Xeotron</i>					
<i>Corporation</i>	12.910	N39998-01-C-7071-A 27-000757 /		185,228	185,228
<i>Pass-through from S R I Intl.</i>					
Total - U.S. Department of Defense	12.911	F33615-01-C-1908		116,361	116,361
			8,266,840	154,649,293	162,916,133
U.S. Department of Housing and Urban Development					
U.S. Department of Housing and					
Urban Development	14.XXX	H-502-5514		269,758	269,758
Federally Assisted Low-Income Housing					
Drug Elimination					
<i>Pass-through from Star of Hope</i>	14.193	TX21BB10-017		45,089	45,089
Community Development Block Grants/State's					
Program					
<i>Pass-through from City of Dallas</i>	14.228	756000508		1,181	1,181
Community Development Block Grants/Economic					
Development Initiative					
<i>Pass-through from University of New Orleans</i>	14.246	B-O-SP-LA-0153		43,409	43,409
Rural Housing and Economic Development					
Community Outreach Partnership Center Program	14.250			126,947	126,947
Community Development Work-Study Program	14.511		9		9
Doctoral Dissertation Research Grants	14.512			8,615	8,615
Total - U.S. Department of Housing	14.516			6,742	6,742
and Urban Development			—	524,161	524,161
U.S. Department of the Interior					
U.S. Department of the Interior	15.XXX	01-01-CA-31130		153,648	153,648
U.S. Department of the Interior	15.XXX	02-FC-40-6350		580	580
U.S. Department of the Interior	15.XXX	1434HQ97RU01570#RWO26		14,538	14,538
U.S. Department of the Interior	15.XXX	1434HQ97RU01570RWO#28		32,680	32,680
U.S. Department of the Interior	15.XXX	1434HQ97RU01570RWO#30		47,286	47,286
U.S. Department of the Interior	15.XXX	1434HQ97RU01570RWO#31		1,703	1,703
U.S. Department of the Interior	15.XXX	1443CA125099003		18,725	18,725
U.S. Department of the Interior	15.XXX	1443CA712097001		11,183	11,183
U.S. Department of the Interior	15.XXX	1448*20181-00-G944		4,380	4,380
U.S. Department of the Interior	15.XXX	14482018100G919R2-00-0968		26,319	26,319
U.S. Department of the Interior	15.XXX	14482018101G900		634	634
U.S. Department of the Interior	15.XXX	14482018199J816		8,545	8,545
U.S. Department of the Interior	15.XXX	59136A GO	47,300	484,294	531,594
U.S. Department of the Interior	15.XXX	98-FC-60-11140		3,157	3,157
U.S. Department of the Interior	15.XXX	98-FG-60-11430		15,022	15,022
U.S. Department of the Interior	15.XXX	99-FC-60-11160		7,007	7,007
U.S. Department of the Interior	15.XXX	PO#0102P085115		520	520
<i>Pass-through from Academy</i>		FAO-I-00-96-90018-00/			
<i>of Educational Development</i>	15.XXX	2418-03/111-US01005		33,640	33,640

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of the Interior (continued)					
<i>Pass-through from Creative Associates International</i>	15.XXX	LTR SUBC USAID/CAII		432,395	432,395
<i>Pass-through from Kansas Department of Wildlife and Parks</i>	15.XXX	13510230		24,748	24,748
Non-Sale Disposals of Mineral Material	15.214			12,173	12,173
Recreation Resource Management	15.225			10,180	10,180
Water Reclamation and Reuse Program	15.504			148,309	148,309
<i>Pass-through from County of Bastrop</i>	15.504	148-20181-98-J609		22,264	22,264
Conservation Law Enforcement Training Assistance	15.602			14	14
Fish and Wildlife Management Assistance	15.608			107,882	107,882
<i>Pass-through from URS Group, Inc.</i>	15.608	DACA56-01-G-0001		14,813	14,813
Cooperative Endangered Species Conservation Fund	15.615			11,093,149	11,093,149
<i>Pass-through from Boy Scouts of America</i>	15.615	BSA/CAC tasks 1-4, Sct 6		53,363	53,363
North American Wetlands Conservation Fund					
<i>Pass-through from Rainwater Basin Joint Venture</i>	15.623	13540722		30,379	30,379
Assistance to State Water Resources Research Institutes	15.805			2,915	2,915
Earthquake Hazards Reduction Program	15.807			45,228	45,228
U.S. Geological Survey-Research and Data Acquisition	15.808		142,148	1,009,130	1,151,278
<i>Pass-through from Lgl Alaska Rsch Assoc Inc.</i>	15.808	TASK ORDER 6: MONITORING BOULDER PATCH		99,408	99,408
<i>Pass-through from New Mexico Game and Fish</i>	15.808	502558		6,134	6,134
National Spatial Data Infrastructure Cooperative Agreements Program	15.809		306,272	1,512,999	1,819,271
National Cooperative Geologic Mapping Program	15.810			163,934	163,934
Historic Preservation Fund Grants-In-Aid	15.904			64,118	64,118
<i>Pass-through from San Antonio Missions National Historical Park</i>	15.904	760097004		34,127	34,127
<i>Pass-through from University of Idaho</i>	15.904	502062		(7)	(7)
National Natural Landmarks Program	15.910			3,004	3,004
National Historic Landmark	15.912			769	769
Rivers, Trails and Conservation Assistance	15.921			20,837	20,837
Native American Graves Protection and Repatriation Act	15.922			2,299	2,299
National Center for Preservation Technology and Training	15.923			71,983	71,983
Total - U.S. Department of the Interior			<u>495,720</u>	<u>15,850,408</u>	<u>16,346,128</u>
U.S. Department of Justice					
U.S. Department of Justice	16.XXX	39203		105,135	105,135
U.S. Department of Justice	16.XXX	2000 N119900 000	8,241	781,168	789,409
State Domestic Preparedness Equipment Support Program	16.007			9,889,217	9,889,217
Juvenile Accountability Incentive Block Grants	16.523			138,797	138,797

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Justice (continued)					
Juvenile Justice and Delinquency Prevention- Allocation to States	16.540			248,023	248,023
Juvenile Justice and Delinquency Prevention- Special Emphasis	16.541			112,725	112,725
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560			208,423	208,423
<i>Pass-through from U.S./Mexico Border Counties Coalition</i>	16.560	2001-IJ-CX		31	31
Criminal Justice Research and Development- Graduate Research Fellowships	16.562			144,925	144,925
Crime Victim Assistance/Discretionary Grants	16.582			8,185	8,185
Violence Against Women Formula Grants	16.588			293,161	293,161
Public Safety Partnership and Community Policing Grants	16.710			258,009	258,009
Total - U.S. Department of Justice			8,241	12,187,799	12,196,040
U.S. Department of Labor					
U.S. Department of Labor	17.XXX	2901STC001		170,267	170,267
U.S. Department of Labor	17.XXX	AK11338-01-60		61,822	61,822
<i>Pass-through from University of Baltimore</i>	17.XXX	UTA98-0350		132,126	132,126
Compensation and Working Conditions	17.005			229,957	229,957
Employment and Training Assistance - Pilot Project Job Training Partnership Act	17.249			69,091	69,091
<i>Pass-through from Department of Labor</i>	17.250	TSTC-DOL-12		1,537	1,537
<i>Pass-through from South Texas Workforce Development Board</i>	17.250	74-2328157		337,101	337,101
<i>Pass-through from Upper Rio Grande Workforce Development Board</i>	17.250	PY01-297-7		90,186	90,186
Welfare-to-Work Grants to States and Localities	17.253			58,097	58,097
Workforce Investment Act	17.255			56,653	56,653
<i>Pass-through from South Texas Community College</i>	17.261	AH121880260		20,279	20,279
Occupational Safety and Health-Susan Harwood Training Grants	17.502			135,452	135,452
Veterans' Employment Program	17.802			3,000	3,000
Total - U.S. Department of Labor			—	1,365,568	1,365,568
U.S. Department of State					
Claims Against Foreign Governments Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	19.200	UCCARM99P		14,738	14,738
Program for Study of Eastern Europe and the Independent States of the Former Soviet Union <i>Pass-through from American International Health Alliance</i>	19.300	PTRGAAR00		124,932	124,932
Educational Exchange-Graduate Students <i>Pass-through from US-Israes Binational Science Foundation</i>	19.400	501968		8,667	8,667
Professional Development-International Educators/Administrators	19.404			29,085	29,085
College and University Partnerships Program	19.405			24,997	24,997
Cooperative Grants	19.420	511G00010013100		108,991	108,991
Total - U.S. Department of State			—	311,410	311,410

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Transportation					
U.S. Department of Transportation	20.XXX	00-P-00480012		10,697	10,697
U.S. Department of Transportation	20.XXX	DTFA06-00C50100		10,357	10,357
U.S. Department of Transportation	20.XXX	DTFH01-C-00027		67,280	67,280
U.S. Department of Transportation	20.XXX	DTFH61-00-C-00012		88,473	88,473
U.S. Department of Transportation	20.XXX	DTFH61-01-P-00281		23,984	23,984
U.S. Department of Transportation	20.XXX	DTFH61-01-P-00362		32,109	32,109
U.S. Department of Transportation	20.XXX	DTFH6101R000111/126		97,830	97,830
U.S. Department of Transportation	20.XXX	DTFH68-02-P-00026		7,099	7,099
U.S. Department of Transportation	20.XXX	DTFH71-99-C-00035		26,140	26,140
U.S. Department of Transportation	20.XXX	DTR53-99-H-00006	412,893		412,893
U.S. Department of Transportation	20.XXX	DTR53-99-H-00006 MOD 2		3,086,279	3,086,279
<i>Pass-through from Aggregates Foundation</i>	20.XXX	3012000		46,787	46,787
<i>Pass-through from Houston Galveston Area Council</i>	20.XXX	TS1230-01		134,672	134,672
<i>Pass-through from National Academy of Science</i>	20.XXX	NCHRP 20-5		56	56
<i>Pass-through from National Academy of Science</i>	20.XXX	HR 24-12(1)	29,778	28,874	58,652
<i>Pass-through from New England Transportation Consortium</i>	20.XXX	PO 500107657		58,100	58,100
<i>Pass-through from Oregon Department of Transportation</i>	20.XXX	18560		24,395	24,395
<i>Pass-through from Washington State Department of Transportation</i>	20.XXX	GCA3123		6,892	6,892
Aviation Research Grants	20.108			287,237	287,237
<i>Pass-through from North Carolina Agricultural and Technical State University</i>	20.108	551143A		58,148	58,148
<i>Pass-through from Southwest Research Institute</i>	20.108	SWRI299394P		33,388	33,388
Highway Training and Education	20.215			6,795	6,795
<i>Pass-through from South Carolina State University</i>	20.215	02-447399-NSTI-PVU-TX		28,395	28,395
<i>Pass-through from South Carolina State University</i>	20.215	DTFH61-99X-00013		9,861	9,861
National Motor Carrier Safety	20.218			34,043	34,043
Federal Transit-Metropolitan Planning Grants					
<i>Pass-through from Williams Pyro, Inc.</i>	20.505	642428		11,043	11,043
University Transportation Centers Program	20.701			36,319	36,319
<i>Pass-through from Texas A&M Research Foundation</i>	20.701	DTRS99-G-0006		136,845	136,845
Hispanic Serving Institutions-Entrepreneurial Training and Technical Assistance	20.906			61,455	61,455
Total - U.S. Department of Transportation			442,671	4,453,553	4,896,224
U.S. Department of Treasury					
U.S. Department of Treasury	21.XXX	CAIP #2000-048-TA		190,098	190,098
Total - U.S. Department of Treasury			—	190,098	190,098
Appalachian Regional Commission					
Appalachian Regional Commission	23.XXX	F19628-01-C-0067		13,313	13,313
Total - Appalachian Regional Commission			—	13,313	13,313

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
Office of Personnel Management					
Intergovernmental Personnel Act (IPA)					
Mobility Program	27.011			466,274	466,274
Total - Office of Personnel Management			—	466,274	466,274
General Services Administration					
Business Services	39.001			71,781	71,781
Donation of Federal Surplus Personal Property	39.003			98,628	98,628
Federal Consumer Information Center	39.009			52,786	52,786
Total - General Services Administration			—	223,195	223,195
Library of Congress					
Total - Library of Congress	42.XXX	CRS# 01-06		14,414	14,414
National Aeronautics and Space Administration					
National Aeronautics and Space Administration	43.XXX	18112		365	365
National Aeronautics and Space Administration	43.XXX	50485, AMD NO. 3		22,800	22,800
National Aeronautics and Space Administration	43.XXX	NAFP		155,656	155,656
National Aeronautics and Space Administration	43.XXX	NAG 2-1505 02		118,312	118,312
National Aeronautics and Space Administration	43.XXX	NAG 8-1570 04		134,586	134,586
National Aeronautics and Space Administration	43.XXX	NAG1-2192		21,473	21,473
National Aeronautics and Space Administration	43.XXX	NAG-2-1447		22,493	22,493
National Aeronautics and Space Administration	43.XXX	NAG2-1560		8,256	8,256
National Aeronautics and Space Administration	43.XXX	NAG4-148		43,365	43,365
National Aeronautics and Space Administration	43.XXX	NAG4-210		120,818	120,818
National Aeronautics and Space Administration	43.XXX	NAG5-11070		81,723	81,723
National Aeronautics and Space Administration	43.XXX	NAG5-9989	249,257	7,820,160	8,069,417
National Aeronautics and Space Administration	43.XXX	NAG8-1338		36,390	36,390
National Aeronautics and Space Administration	43.XXX	NAG8-1874		1,457	1,457
National Aeronautics and Space Administration	43.XXX	NAG9-1132		20,783	20,783
National Aeronautics and Space Administration	43.XXX	NAG9-1194		50,645	50,645
National Aeronautics and Space Administration	43.XXX	NAG9-1227		68,036	68,036
National Aeronautics and Space Administration	43.XXX	NAG9-1370		34,593	34,593
National Aeronautics and Space Administration	43.XXX	NASA/UNCFSPC		8,570	8,570
National Aeronautics and Space Administration	43.XXX	NCC 9-126		106,938	106,938
National Aeronautics and Space Administration	43.XXX	NCC 9-80		254,080	254,080
National Aeronautics and Space Administration	43.XXX	NCC3-962		11,404	11,404
National Aeronautics and Space Administration	43.XXX	NCC5-115		107,114	107,114
National Aeronautics and Space Administration	43.XXX	NCC9-108		481,365	481,365
National Aeronautics and Space Administration	43.XXX	NCC9-143		831,493	831,493
National Aeronautics and Space Administration	43.XXX	T-7017-W		4,159	4,159
National Aeronautics and Space Administration	43.XXX	TYL1		14,333	14,333
<i>Pass-through from Advanced</i>					
<i>Ceramics Research</i>	43.XXX	411050-P0001195		9,385	9,385
<i>Pass-through from California Institute of Tech Jet Propulsion</i>					
<i>Pass-through from Georgia Institute of Technology</i>	43.XXX	1231006		312,076	312,076
<i>Pass-through from Jet Propulsion Lab California Institute</i>					
<i>Pass-through from Jet Propulsion Lab California Institute</i>	43.XXX	G-35-674-G4		35,327	35,327
<i>Pass-through from Jet Propulsion Lab California Institute</i>					
<i>Pass-through from Jet Propulsion Lab California Institute</i>	43.XXX	1217535		77,030	77,030
<i>Pass-through from Jet Propulsion Lab California Institute</i>					
<i>Pass-through from Jet Propulsion Lab California Institute</i>	43.XXX	1224721		6,472	6,472

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Aeronautics and Space Administration					
National Aeronautics and Space Administration (continued)					
<i>Pass-through from National Aeronautics and Space Administration</i>	43.XXX	NAG5-8517		10,000	10,000
<i>Pass-through from Smithsonian Astrophysical Observ.</i>	43.XXX	GO1-2003B / NAS8-39073		14,927	14,927
<i>Pass-through from Southwest Research Institute</i>	43.XXX	NAG 91300		3,359	3,359
<i>Pass-through from Space Telescope Science Institute</i>	43.XXX	HST-HF-01150.01-A		284,549	284,549
<i>Pass-through from Universities Space Research Assoc</i>	43.XXX	8500-98-099		4,052	4,052
<i>Pass-through from University of Toledo</i>	43.XXX	UTA00-428		3,515	3,515
Aerospace Education Services Program	43.001		389,969	22,186,181	22,576,150
<i>Pass-through from Arizona Department of Water Resources</i>	43.001	2002-2453IGA		24,435	24,435
<i>Pass-through from Arizona State University</i>	43.001	NCC-2-1232		14,060	14,060
<i>Pass-through from Baylor College of Medicine</i>	43.001	NBPF00203 / NCC9-58-184		104,165	104,165
<i>Pass-through from Baylor College of Medicine</i>	43.001	NCC 9-58		65,111	65,111
<i>Pass-through from California Institute of Tech Jet Propulsion</i>	43.001	1235296 / 10137		372,565	372,565
<i>Pass-through from Cornell University</i>	43.001	38341-6288 / NASW-00005		50,100	50,100
<i>Pass-through from Krug Life Sciences</i>	43.001	NCC958203		573	573
<i>Pass-through from Lockheed-Martin Space Operations</i>	43.001	GC65117J71		2,292	2,292
<i>Pass-through from National Aeronautics and Space Admin</i>	43.001	NCC9-30		21,578	21,578
<i>Pass-through from National Space Biomedical Research Institute</i>	43.001	NCC9-58-203		472,623	472,623
<i>Pass-through from National Space Biomedical Research Institute</i>	43.001	NCC95849		109,192	109,192
<i>Pass-through from Pratt & Whitney (United Technologies Inc.)</i>	43.001	20138, ROC		2,277	2,277
<i>Pass-through from QEM-NASA Sharp Plus</i>	43.001	426008		1,604	1,604
<i>Pass-through from Society of Mexican-American Engineers and Scientists</i>	43.001	NASA/MAES		1,776	1,776
<i>Pass-through from Space Telescope Science Institute</i>	43.001	HST-GO-09407.01-A		225,937	225,937
<i>Pass-through from State University of New York</i>	43.001	NAG5-9873		11,855	11,855
<i>Pass-through from the University of New Orleans Research & Technology</i>	43.001	58404-S6		212,063	212,063
<i>Pass-through from the University of New Orleans Research and Technology</i>	43.001	58404-S7		230,076	230,076
<i>Pass-through from United Space Alliance, LLC</i>	43.001	297A001126		246,184	246,184
<i>Pass-through from University of Central Florida</i>	43.001	UTA01-453 / NGT540071		80,944	80,944
<i>Pass-through from University of Kentucky</i>	43.001	4-64794-02-011 / NAS1-01099		25,766	25,766
<i>Pass-through from University Space Research Assoc</i>	43.001	8500-98-008 / NAS2-97001		244,177	244,177

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Aeronautics and Space Administration (continued)					
Aerospace Education Services Program (continued)					
<i>Pass-through from Universities Space</i>					
<i>Research Association</i>	43.001	297A001126		64,926	64,926
<i>Pass-through from University of Alabama</i>	43.001	NAG5-9388		7,510	7,510
<i>Pass-through from Utah State</i>					
<i>University Research Foundation</i>	43.001	C922182		66,386	66,386
<i>Pass-through from Wyle Laboratories</i>	43.001	HOU81048		7,770	7,770
Technology Transfer	43.002		720,254	5,178,870	5,899,124
<i>Pass-through from Assoc of University</i>					
<i>for Research In A</i>	43.002	C10335A		56,282	56,282
<i>Pass-through from</i>					
<i>Baylor College of Medicine</i>	43.002	NCC958P-ODEN		(338)	(338)
<i>Pass-through from Baylor</i>					
<i>College of Medicine</i>	43.002	5 R01 HD 34031-04		183,456	183,456
<i>Pass-through from California Institute</i>					
<i>of Tech Jet Propulsion</i>	43.002	1202934		2,546	2,546
<i>Pass-through from California Institute</i>					
<i>of Tech Jet Propulsion Lab</i>	43.002	JPL-121026		197,562	197,562
<i>Pass-through from Command</i>					
<i>and Control Technologies Corp.</i>	43.002	NAS10-01073		31,189	31,189
<i>Pass-through from Creare</i>					
	43.002	26676		10,399	10,399
<i>Pass-through from John Hopkins University</i>					
<i>Pass-through from New Mexico</i>	43.002	NAS5-97271		20	20
<i>Highlands University</i>					
	43.002	NAG8-1708		29,008	29,008
<i>Pass-through from Raytheon Co.</i>					
	43.002	3000616	51,569	795,943	847,512
<i>Pass-through from Scripps Research Institute</i>					
<i>Pass-through from Space Telescope</i>	43.002	5-97458 / NCC2-1055		131,741	131,741
<i>Science Institute</i>					
	43.002	NAS5-26555		15,600	15,600
<i>Pass-through from Texas Medical Center</i>					
	43.002	NCC9-36		(694)	(694)
<i>Pass-through from University of Arizona</i>					
	43.002	NAG 2-949		1	1
<i>Pass-through from University</i>					
<i>of New Mexico</i>	43.002	3-16661-7		38,358	38,358
Total - National Aeronautics and Space Administration			1,411,049	42,864,128	44,275,177
National Foundation on the Arts and the Humanities					
National Foundation on the Arts and the Humanities					
<i>Pass-through from Amer</i>	45.XXX	PA-23563-00		136,537	136,537
<i>Architectural Foundation</i>					
	45.XXX	UTA01-459		44,428	44,428
Promotion of the Arts-Grants to Organizations and Individuals					
	45.024			141,192	141,192
Promotion of the Arts-Partnership Agreements					
	45.025			1,797	1,797
Promotion of the Arts-Challenge America Grants					
	45.027			4,356	4,356
Promotion of the Humanities - Federal/State Partnership					
<i>Pass-through from Texas Council</i>	45.129	2001-2776		5,849	5,849
<i>for the Humanities</i>					
Promotion of the Humanities-Division of Preservation and Access					
	45.149			465,752	465,752

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Foundation on the Arts and the Humanities (continued)					
Promotion of the Humanities- Fellowships and Stipends	45.160			64,472	64,472
Promotion of the Humanities-Education Development and Demonstration <i>Pass-through from Mercantile Library of New York</i>	45.162	UTA02-147		6,457	6,457
Promotion of the Humanities-Seminars and Institutes	45.163			138,854	138,854
Promotion of the Humanities-Public Programs	45.164			2,938	2,938
Promotion of the Humanities-Extending the Reach Grants to Presidentially-Designated Minority Institutions	45.167			66,285	66,285
Institute of Museum and Library Services	45.301			(221)	(221)
Total - National Foundation on the Arts and the Humanities			—	1,078,696	1,078,696
National Science Foundation					
National Science Foundation	47.XXX	BCS-0106500	65,930	241,945	307,875
National Science Foundation	47.XXX	HRD-9909032 410176		813,857	813,857
National Science Foundation	47.XXX	MCB-9808936-1		102,653	102,653
National Science Foundation	47.XXX	OPP-0085589	10,729	10,729	10,729
National Science Foundation	47.XXX	OPP-0085589-2		158,956	158,956
National Science Foundation	47.XXX	OPP-9801785		23,235	23,235
National Science Foundation	47.XXX	OPP-9814325		76,715	76,715
<i>Pass-through from Duke University</i>	47.XXX	99-SC-NSF-1023		120,318	120,318
<i>Pass-through from Georgia Institute of Technology</i>	47.XXX	G-37-X71-G4		33,476	33,476
<i>Pass-through from Tennessee Technical University</i>	47.XXX	C12342		8,123	8,123
<i>Pass-through from Tufts University</i>	47.XXX	UTA99-0103		(885)	(885)
<i>Pass-through from Texas A&M Research Foundation</i>	47.XXX	F001554 / 418920-BA357		16,740	16,740
<i>Pass-through from University of Cal Lawrence Livermore</i>	47.XXX	B347883		139,137	139,137
<i>Pass-through from University of North Carolina at Chapel Pass-through from University of Wyoming</i>	47.XXX	UNC-CH #5-37497		674,133	674,133
Engineering Grants	47.041	NSFLOC4365:4366EQSUB		2,509	2,509
<i>Pass-through from Consortium University Res in Earthquake</i>	47.041	UTA02-102	1,930,876	15,594,807	17,525,683
<i>Pass-through from Duke University</i>	47.041	99-SC-NSF-1022		49,548	49,548
<i>Pass-through from George Washington University</i>	47.041	00-S06		21,346	21,346
<i>Pass-through from Georgia Institute of Technology</i>	47.041	E-21-N49-G12 /		7,992	7,992
<i>Pass-through from Micro-Fab Technologies</i>	47.041	EEC-9701384		29,779	29,779
<i>Pass-through from Rochester Institute of Technology</i>	47.041	DM101094625		163	163
<i>Pass-through from South Dakota School of Mines</i>	47.041	EEC-0080502		99,623	99,623

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Science Foundation (continued)					
Engineering Grants (continued)	47.041				
<i>Pass-through from Tennessee State University</i>	47.041	332.77-99.524		39,729	39,729
<i>Pass-through from Texas A&M Research Foundation</i>	47.041	S800118		64,002	64,002
<i>Pass-through from University of Arizona</i>	47.041	Y701580		125,865	125,865
<i>Pass-through from University of New Mexico</i>	47.041	3-20831-7840 / ECS-0196569		22,192	22,192
<i>Pass-through from University of Southern California</i>	47.041	70238		12,940	12,940
<i>Pass-through from University of California, San Diego</i>	47.041	MOA; Amd no. 2		18,531	18,531
<i>Pass-through from University of Illinois</i>	47.041	98-269		86,678	86,678
<i>Pass-through from University of Minnesota - St. Paul</i>	47.041	V5146171502		34,159	34,159
<i>Pass-through from Vanderbilt University</i>	47.041	14656-S1-A4 / EEC-9876363		392,250	392,250
<i>Pass-through from Washington University</i>	47.041	WUHT-00-05		2,228	2,228
<i>Pass-through from Xidex Corp.</i>	47.041	UTA01-104		63,840	63,840
Mathematical and Physical Sciences	47.049		590,569	13,364,553	13,955,122
<i>Pass-through from Co-Map</i>	47.049	DUE9555414		1,255	1,255
<i>Pass-through from Michigan State University</i>	47.049	612083		5,603	5,603
<i>Pass-through from National Science Foundation</i>	47.049	T01-PHY0100566-UH		18,951	18,951
<i>Pass-through from Southern Methodist University</i>	47.049	G000382		2,515	2,515
<i>Pass-through from University of Michigan</i>	47.049	F005739 / PHY-0114336		235,107	235,107
Geosciences	47.050		39,375	3,508,118	3,547,493
<i>Pass-through from Boston University</i>	47.050	ATM-00095		24,422	24,422
<i>Pass-through from Cosmos Corporation</i>	47.050	S-99-05 / REC-9970832		33,888	33,888
<i>Pass-through from Inc. Research Institute for Seismology</i>	47.050	330 / EAR-0004370		570	570
<i>Pass-through from Inc. Research Institutions for Seismic</i>	47.050	EAR-952999		117,339	117,339
<i>Pass-through from Incorporated Research Institute for Seismology</i>	47.050	SUB #329		8,162	8,162
<i>Pass-through from Joint Oceanographic Institute Inc.</i>	47.050	F001482		2,146	2,146
<i>Pass-through from Texas A&M Research Foundation</i>	47.050	S900163		85,846	85,846
<i>Pass-through from University of Oklahoma</i>	47.050	501931		(160)	(160)
Computer and Information Science and Engineering	47.070		397,438	7,540,051	7,937,489
<i>Pass-through from Educause</i>	47.070	ANI-998053		19,641	19,641
<i>Pass-through from Purdue University</i>	47.070	501-0563-3		72,577	72,577
<i>Pass-through from Purdue University</i>	47.070	500-37671		55,894	55,894
<i>Pass-through from Rice University</i>	47.070	R36507-29200099		67,081	67,081
<i>Pass-through from University of California-San Diego</i>	47.070	10181410		2,160,340	2,160,340

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
National Science Foundation (continued)					
Computer and Information Science and Engineering (continued)					
Pass-through from University of Illinois	47.070	791ETAT1127A		106,614	106,614
Pass-through from University of Massachusetts - Amherst	47.070	5-22532		50,880	50,880
Pass-through from University of Illinois	47.070	ASC97-40300		46,545	46,545
Pass-through from Washington University	47.070	430653611		45,551	45,551
Biological Sciences	47.074		630,821	7,298,076	7,928,897
Pass-through from Fordham University	47.074	IBN-0130885		56	56
Pass-through from State University of New York	47.074	431-1478A		18,186	18,186
Pass-through from University of California Berkeley	47.074	SA3415-22395PG		22,945	22,945
Pass-through from University of Iowa	47.074	4000077750		18,525	18,525
Pass-through from University of Wisconsin	47.074	453F784 / MCB-0115870		35	35
Pass-through from University of Alaska	47.074	926000147		4,270	4,270
Pass-through from University of California Davis	47.074	98RA1829/981740-03/ SA6246/00RA6786		256,866	256,866
Pass-through from University of California, Santa Barbara	47.074	DEB-9980154		21,533	21,533
Pass-through from University of Puerto Rico	47.074	660433760		27,977	27,977
Pass-through from University of Puerto Rico	47.074	SS660433760		21,828	21,828
Social, Behavioral, and Economic Sciences	47.075		189,559	4,030,891	4,220,450
Pass-through from National Research Council	47.075	INT-0002341		5,100	5,100
Pass-through from National Research Council	47.075	PRIMEINT9522667		123	123
Pass-through from Ohio State University	47.075	740750/884491/ RF00920245 / SES-0099320		22,096	22,096
Pass-through from University of Minnesota	47.075	T4496000005		48,037	48,037
Pass-through from U.S. Civilian Research and Development	47.075	MC2-3009		208	208
Pass-through from U.S. Civilian Research and Development	47.075	541773406		2,985	2,985
Education and Human Resources	47.076		829,196	17,990,841	18,820,037
Pass-through from Consortium University Research in Earthquake	47.076	SUBC NO. 3		5,172	5,172
Pass-through from Grand Valley State University	47.076	NSF-DUE9981031		20,632	20,632
Pass-through from Louisiana State University	47.076	ESI-0119735		14,483	14,483
Pass-through from New Mexico State University	47.076	HRD-980029		6,060	6,060
Pass-through from Northwestern University	47.076	0830 310 A625 UT		39	39
Pass-through from TERC, Inc.	47.076	4580		77,809	77,809
Pass-through from University of Missouri	47.076	01115051-4 / C-5-33953		5,617	5,617
Pass-through from University of New Mexico	47.076	3-20041-7850 / DUE-0101311		26,127	26,127
Pass-through from University of Nebraska Lincoln	47.076	250521- 0059-002NSF		43,022	43,022
Polar Programs	47.078			1,444,905	1,444,905
Pass-through from University of Alaska	47.078	UAF-02-0023 / FP200613 / OPP-0002239		28,616	28,616
Total - National Science Foundation			4,684,493	78,145,879	82,830,372

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
Small Business Administration					
Management and Technical Assistance	59.007			323,530	323,530
Small Business Development Center	59.037			244,447	244,447
<i>Pass-through from Science and Engineering Alliance, Inc.</i>	59.037	SEA/EPA0014		18,401	18,401
Total - Small Business Administration			—	586,378	586,378
Department of Veterans Affairs					
Department of Veterans Affairs	64.XXX	425336		4,437	4,437
Department of Veterans Affairs	64.XXX	DNGP 25		987,386	987,386
Department of Veterans Affairs	64.XXX	IPA EFF 5/1/99		2,690	2,690
Department of Veterans Affairs	64.XXX	V580P-7401		89,768	89,768
<i>Pass-through from Veteran's Medical Center- Department of Veteran's</i>	64.XXX	HBU 01-113		13,440	13,440
Veterans Medical Care Benefits	64.009			45,647	45,647
Sharing Specialized Medical Resources	64.018			1,254,471	1,254,471
<i>Pass-through from Dallas VA Research Corp.</i>	64.018	549D15038		214,026	214,026
Veterans Home Based Primary Care	64.022			7,497	7,497
Total - Department of Veterans Affairs			—	2,619,362	2,619,362
Environmental Protection Agency					
Environmental Protection Agency	66.XXX	C9-996236-06		5,470	5,470
Environmental Protection Agency	66.XXX	R825691-01-0		31,892	31,892
Environmental Protection Agency	66.XXX	R-82806201	315,579	596,069	911,648
Environmental Protection Agency	66.XXX	UTA00-288		49,011	49,011
<i>Pass-through from EM Federal Foundation Inc.</i>	66.XXX	Letter Dated 03/16/01		4,961	4,961
<i>Pass-through from Louisiana State University</i>	66.XXX	R196205		20,238	20,238
<i>Pass-through from Paul Price and Associates</i>	66.XXX	UTA00-262		103,741	103,741
<i>Pass-through from Robert Wood Johnson Medical School</i>	66.XXX	123-1-97		2,080	2,080
Air Pollution Control Program Support	66.001			4,755	4,755
<i>Pass-through from University of Minnesota</i>	66.001	EPA R825813		(3,289)	(3,289)
Air Information Center					
<i>Pass-through from Rutgers</i>	66.009	EPA R824835		14,390	14,390
<i>Pass-through from University of Medicine and Dentistry of New Jersey</i>	66.009	EOSHI 96-01A		33,990	33,990
State Underground Water Source Protection	66.433			363,443	363,443
Water Quality Management Planning	66.454			647,964	647,964
National Estuary Program					
<i>Pass-through from Coastal Bend Bays and Estuaries Program</i>	66.456	426002-426018		24,830	24,830
Nonpoint Source Implementation Grant	66.460			55,947	55,947
<i>Pass-through from Dyncorp Systems LLC.</i>	66.460	502464		1,785	1,785
<i>Pass-through from Iowa State University</i>	66.460	720564834		5,108	5,108
<i>Pass-through from National Foundation for Intergrated Arch</i>	66.460	502270		49,615	49,615
<i>Pass-through from River Network</i>	66.460	502438		5,909	5,909
Wetlands Grants	66.461			110,107	110,107
<i>Pass-through from City of El Paso</i>	66.461	CD-986224		4,237	4,237
Water Quality Cooperative Agreements					
<i>Pass-through from Parsons Engineering</i>	66.463	953047593		6,781	6,781

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
Environmental Protection Agency (continued)					
Wastewater Operator Training Grant Program (Technical Assistance)	66.467			38,647	38,647
Beach Monitoring and Notification Program Development Grants	66.472			3,644	3,644
Environmental Protection Consolidated Research <i>Pass-through from City of Denton</i>	66.500	66.500 756000514	755,080	3,975,198	4,730,278
<i>Pass-through from City of El Paso</i>	66.500	82796401		40,761	40,761
<i>Pass-through from Gram, Inc. - EPA</i>	66.500	501988		25,664	25,664
<i>Pass-through from Louisiana State University</i>	66.500	R127008		32,820	32,820
<i>Pass-through from Lynntech, Inc.</i>	66.500	01-534		23,646	23,646
<i>Pass-through from Mickey Leland National Air Toxics Research Center</i>	66.500	EPA R828678		14,399	14,399
<i>Pass-through from Mickey Leland National Air Toxics Research Center</i>	66.500	R828678		116,903	116,903
<i>Pass-through from Research Triangle Institute</i>	66.500	3-7OU-7505		8,703	8,703
<i>Pass-through from University of Southern Mississippi</i>	66.500	USM-GR01079-B10/ R-82945801-0		26,969	26,969
<i>Pass-through from University of Medicine and Dentistry of New Jersey</i>	66.500	R824834	959	89,677	90,636
<i>Pass-through from University of Illinois</i>	66.500	EPA R82939001		4,000	4,000
Performance Partnership Grants	66.605			68,031	68,031
Surveys, Studies, Investigations and Special Purpose Grants	66.606		202,224	4,647	4,647
<i>Pass-through from Colorado State University</i>	66.606	502189		(531)	(531)
<i>Pass-through from Mississippi State University</i>	66.606	502239		2,104	2,104
<i>Pass-through from Mississippi Water Research Institute</i>	66.606	00110331-16		1,056	1,056
<i>Pass-through from New Mexico State University</i>	66.606	X-82971001		329,947	329,947
<i>Pass-through from San Diego University Fnd</i>	66.606	CX825457-0		(6)	(6)
<i>Pass-through from University of Illinois</i>	66.606	628184		4,000	4,000
<i>Pass-through from University of Missouri</i>	66.606	501718		41,987	41,987
Training and Fellowships for the Environmental Protection Agency	66.607			251,777	251,777
Consolidated Pesticide Enforcement Cooperative Agreements	66.700			1,149,397	1,149,397
Pollution Prevention Grants Program <i>Pass-through from University of Dayton Research Center</i>	66.708	310536715	11,038	133,506	144,544
Environmental Justice through Pollution Prevention Grants	66.711			41,964	41,964
Environmental Education Grants	66.951			257	257
Total - Environmental Protection Agency				4,960	4,960
				<u>1,284,880</u>	<u>11,785,856</u>
				<u>13,070,736</u>	
U.S. Department of Energy					
U.S. Department of Energy	81.XXX	10018		15,208	15,208
U.S. Department of Energy	81.XXX	CM228		2,126	2,126
U.S. Department of Energy	81.XXX	DEF2600NT40925	575,960	221,115	797,075
U.S. Department of Energy	81.XXX	DE-FC26-00NT40931		203,100	203,100
U.S. Department of Energy	81.XXX	DE-FC26-98FT40136	174,697	6,142,398	6,317,095

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Energy (continued)					
U.S. Department of Energy	81.XXX	DEFG0399ER20335		97,216	97,216
U.S. Department of Energy	81.XXX	PO 537895		398,961	398,961
U.S. Department of Energy	81.XXX	PO 545683		11,500	11,500
<i>Pass-through from 2ndpoint Inc.</i>	81.XXX	UTA01-267		3,455	3,455
<i>Pass-through from Amer Geological Institute</i>	81.XXX	UTA95-0243		60,248	60,248
<i>Pass-through from Argonne National Lab</i>	81.XXX	W-31-109-ENG-38 293776-A-B3 INITIATIVE B		51,789	51,789
<i>Pass-through from Battelle Pacific Northwest Laboratory</i>	81.XXX	/ 327419-A-N4		631	631
<i>Pass-through from Bechtel Inc.</i>	81.XXX	DE-AC07-99ID13727		17,950	17,950
<i>Pass-through from BP Corporation North America Inc.</i>	81.XXX	DEFC2601NT41145		68,814	68,814
<i>Pass-through from Brookhaven National Laboratory</i>	81.XXX	776716		27,718	27,718
<i>Pass-through from BWX Technolitics Inc.</i>	81.XXX	24371		19,157	19,157
<i>Pass-through from EG&G Technical Services</i>	81.XXX	M491000194		283	283
<i>Pass-through from Fermi National Accelerator Laboratory</i>	81.XXX	532376		861,373	861,373
<i>Pass-through from Karta Technology, Inc.</i>	81.XXX	3567-S02		8,568	8,568
<i>Pass-through from Lawrence Berkeley National Lab</i>	81.XXX	DE-AC03-76SF00098		42,050	42,050
<i>Pass-through from Lawrence Livermore National Lab</i>	81.XXX	B519699		137,011	137,011
<i>Pass-through from Lawrence Livermore National Lab</i>	81.XXX	020/1204		(7)	(7)
<i>Pass-through from Los Alamos National Lab</i>	81.XXX	27936-001-01 39		10,552	10,552
<i>Pass-through from Los Alamos National Lab</i>	81.XXX	746BH-0018-3G		296,153	296,153
<i>Pass-through from Los Alamos National Lab</i>	81.XXX	11563-001-99 4Y		8,331	8,331
<i>Pass-through from Nanopowder Enterprises Inc.</i>	81.XXX	UTA02-017		28,962	28,962
<i>Pass-through from National Renewable Energy Laboratory</i>	81.XXX	AAT-2-31605-04		18,390	18,390
<i>Pass-through from National Renewable Energy Laboratory</i>	81.XXX	ACQ-9-29639-01		40,552	40,552
<i>Pass-through from Petroleum Tech Transfer Council</i>	81.XXX	795	80,325	128,272	208,597
<i>Pass-through from Research Triangle Institute</i>	81.XXX	5-93U-7667		24,091	24,091
<i>Pass-through from Sandia Corporation</i>	81.XXX	RFQ3697/29522		3,724	3,724
<i>Pass-through from Sandia National Lab</i>	81.XXX	22275		14,999	14,999
<i>Pass-through from Sandia National Lab</i>	81.XXX	22951		42,203	42,203
<i>Pass-through from Sandia National Lab</i>	81.XXX	26047		68,569	68,569
<i>Pass-through from Sandia National Lab</i>	81.XXX	BE-9266		35,752	35,752
<i>Pass-through from Sandia National Labs</i>	81.XXX	BE-5367 (26391073)		219,950	219,950
<i>Pass-through from University of Cal Lawrence Livermore</i>	81.XXX	B521846 / W-7405-ENG-48		296,008	296,008
<i>Pass-through from University of California-San Diego</i>	81.XXX	10203750		20,112	20,112
<i>Pass-through from University of Pittsburgh</i>	81.XXX	400960-7 / DE-FC26-01NT41196		31,240	31,240

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Energy (continued)					
U.S. Department of Energy (continued)					
<i>Pass-through from UT-Battelle LLC</i>	81.XXX	19X-SZ279C		5,436	5,436
<i>Pass-through from UT-Battelle LLC</i>	81.XXX	4000005995		1,758	1,758
<i>Pass-through from UT-Battelle LLC</i>	81.XXX	4000009091		3,225	3,225
<i>Pass-through from UT-Battelle LLC</i>	81.XXX	4000014488 / DE-AC05-00OR22725		216,560	216,560
University-Laboratory Cooperative Program					
<i>Pass-through from UT-Battelle LLC</i>	81.004	19X-SN457C		621	621
Energy-Related Inventions	81.036			72,609	72,609
National Energy Information Center	81.039			91,269	91,269
<i>Pass-through from University of California - Lawrence Livermore National Lab</i>	81.039	B347886		104,910	104,910
State Energy Program	81.041		20,665	542,693	563,358
<i>Pass-through from Rice University</i>	81.041	R71700K-29200099		1,002,867	1,002,867
<i>Pass-through from Stripper Well Consortium</i>	81.041	2284-TAMU-DOE-1025		6,038	6,038
<i>Pass-through from U. C. - Lawrence Livermore National Lab</i>	81.041	B235324		86,790	86,790
Office of Science Financial Assistance Program	81.049		218,235	13,492,908	13,711,143
<i>Pass-through from Accelerator Technology Corporation</i>	81.049	Agr Amd No. 2 UTA01-251 /		23,631	23,631
<i>Pass-through from Avyd Devices Inc.</i>	81.049	DE-FG03-99ER82748/A001		41,320	41,320
<i>Pass-through from Battelle Memorial Institute</i>	81.049	411887-A9E		26,887	26,887
<i>Pass-through from Battelle Memorial Institute</i>	81.049	501959		26,461	26,461
<i>Pass-through from Bwxt Pantex LLC</i>	81.049	01AMF0004F1		17,157	17,157
<i>Pass-through from Bwxt Pantex, LLC</i>	81.049	61-272020		73,624	73,624
<i>Pass-through from Fluor Daniel Pass-through from Honeywell International Inc.</i>	81.049	DEAC76RL13200 Ltr Dtd. 06/13/02 501683		892	892
<i>Pass-through from New Mexico State University</i>	81.049	DE-FG03-97		55,007	55,007
<i>Pass-through from Sandia National Laboratories</i>	81.049	14676		2,088	2,088
<i>Pass-through from Sandia National Laboratories</i>	81.049	18026		19,776	19,776
<i>Pass-through from Sandia National Laboratories</i>	81.049	20427		44,601	44,601
<i>Pass-through from Sandia National Laboratories</i>	81.049	21607		703	703
<i>Pass-through from Sandia National Laboratories</i>	81.049	23807		13,188	13,188
<i>Pass-through from Sandia National Laboratories</i>	81.049	24298		12,868	12,868
<i>Pass-through from Sandia National Laboratories</i>	81.049	41503		44,603	44,603
<i>Pass-through from Sandia National Laboratories</i>	81.049	AV-7583		7,226	7,226
<i>Pass-through from Science Applications International Corporation</i>	81.049	4400045660		10,772	10,772
<i>Pass-through from Solarex</i>	81.049	ZAX-8-17647-05	16,639	9,961	9,961
<i>Pass-through from Tulane University</i>	81.049	501740		47,027	47,027

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Energy (continued)					
Office of Science Financial Assistance Program (continued)					
Pass-through from Tulane University	81.049	501781		55,542	55,542
Pass-through from U of C Berkeley National Laboratory	81.049	DE-AC03-76SF00098		1,114	1,114
Pass-through from University of Alaska	81.049	99-0031		26,241	26,241
Pass-through from University of California - Lawrence Berkeley National Lab	81.049	6518878		809	809
Pass-through from University of California - Lawrence Livermore National Lab	81.049	B520883		39,054	39,054
Pass-through from University of California - Los Alamos National Lab	81.049	23792-001-01		24,324	24,324
Pass-through from University of Chicago - Argonne National Lab	81.049	1F-01969		95,678	95,678
Pass-through from University of Chicago - Argonne National Lab	81.049	2F-00181		12,657	12,657
Pass-through from University of Chicago - Argonne National Lab	81.049	992782401		124,225	124,225
Pass-through from University of Pittsburgh	81.049	40096-8		27,788	27,788
Pass-through from University of Wisconsin - Madison	81.049	P556706		43,677	43,677
Pass-through from UT-Battelle LLC	81.049	19XSN457C		501	501
Pass-through from Westinghouse Savannah River Company	81.049	AC 31809P		15,195	15,195
University Coal Research	81.057			104,091	104,091
Office of Scientific and Technical Information Pass-through from Sandia National Labs	81.064	RFQ-1019/7		150,474	150,474
Nuclear Waste Disposal Siting Pass-through from University of California - Lawrence Livermore National Lab	81.065	B513192		10,115	10,115
Regional Biomass Energy Programs	81.079			73,897	73,897
Conservation Research and Development	81.086		89,708	441,847	531,555
Pass-through from Argonne National Lab	81.086	1F-01321 / W-31-109-ENG-38		4,606	4,606
Pass-through from Pacific Northwest Laboratory	81.086	408317-A-B3/327419-A-N4/ DE-AC06-76RL0183		10,296	10,296
Pass-through from University City Science Center	81.086	DE-FC01-97EE41319		198,764	198,764
Pass-through from UT-Battelle LLC	81.086	4000011715, A		69,347	69,347
Pass-through from Westinghouse Government Environmental Services Com	81.086	4709		70,101	70,101
Renewable Energy Research and Development	81.087		73,139	151,181	224,320
Pass-through from Clemson University - South Carolina R&D Council	81.087	00-01-SR082CS		42,047	42,047
Pass-through from New Mexico State University	81.087	AE-Q00549		81,186	81,186
Pass-through from Siemens Westinghouse Power Corporation	81.087	4500294341		44,681	44,681
Fossil Energy Research and Development	81.089		38,578	1,145,741	1,184,319
Pass-through from Clemson University	81.089	01-01-SR092	104,142	105,076	209,218
Pass-through from Clemson University - South Carolina R&D Council	81.089	Subrecipient Agr.		35,658	35,658
Pass-through from Clemson University Research Foundation	81.089	01-01-SR094		76,650	76,650

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Energy (continued)					
Fossil Energy Research and Development (continued)	81.089				
<i>Pass-through from Lawrence</i>					
<i>Berkeley Laboratory</i>	81.089	6512009		74,208	74,208
<i>Pass-through from Pennsylvania</i>					
<i>State University</i>	81.089	2043-TEES-DOE-1025		56,649	56,649
<i>Pass-through from Pioneer</i>	81.089	Contract		32,215	32,215
<i>Pass-through from the University of Tulsa</i>	81.089	14-2-1206211-94802		2,219	2,219
<i>Pass-through from University of Alabama</i>	81.089	00-022		57,021	57,021
<i>Pass-through from University of Alabama</i>	81.089	00-063		70,464	70,464
Nuclear Energy Research Initiative	81.092		97,948	275,475	373,423
Office of Science and Technology					
for Environmental Management	81.104			1,123,745	1,123,745
<i>Pass-through from Clark Atlanta University</i>	81.104	OSP-90-10-668-016		134,750	134,750
<i>Pass-through from Clark/Atlanta University</i>	81.104	DE-CF04-90		82,718	82,718
<i>Pass-through from Duke Cogema Stone</i>					
& Webster LLC	81.104	10888-P0044		50,298	50,298
<i>Pass-through from Erda - Education, Research</i>					
and Development Assoc.	81.104	KG09929-0		42,480	42,480
<i>Pass-through from Georgia</i>					
Institute of Technology	81.104	KF90594-0		22,377	22,377
<i>Pass-through from University of California -</i>					
Los Alamos National Lab	81.104	11253		67,100	67,100
Epidemiology and Other Health Studies					
Financial Assistance Program					
<i>Pass-through from</i>					
Ohio University	81.108	UT10407/ P144C-243450		5,068	5,068
National Resource Center for Plutonium	81.110			(798)	(798)
<i>Pass-through from Bwxt Pentex</i>	81.110	20483		17,921	17,921
Stewardship Science Grant Program	81.112			61,028	61,028
Defense Nuclear Nonproliferation Research					
<i>Pass-through from Bechtel Nevada</i>	81.113	30017		17,301	17,301
University Nuclear Science and Reactor Support	81.114			409,025	409,025
<i>Pass-through from University of Chicago -</i>					
Argonne National Lab	81.114	1F-00141		82,790	82,790
Energy Efficiency and Renewable Energy					
Information Dissemination, Outreach, Training					
and Technical Analysis/Assistance	81.117			529,074	529,074
<i>Pass-through from DSP Alloys</i>	81.117	DE-FG03-01ER83231		13,831	13,831
<i>Pass-through from University of California -</i>					
Lawrence Berkeley National Lab	81.117	6503346		187,636	187,636
<i>Pass-through from University of California-</i>					
Lawrence Berkeley National Lab	81.117	Amd. 1	65,352		65,352
<i>Pass-through from University of Michigan</i>	81.117	F006633		40,208	40,208
Total - U.S. Department of Energy				<u>1,555,388</u>	<u>32,521,366</u>
					<u>34,076,754</u>
United States Information Agency					
United States Information Agency	82.XXX	PECS-0115		7,410	93,288
Total - United States Information Agency				<u>7,410</u>	<u>93,288</u>
Federal Emergency Management Agency					
Federal Emergency Management Agency	83.XXX	02-EP-A		32,644	32,644
National Fire Academy Training Assistance	83.009			112,263	112,263
National Urban Search and Rescue (US&R)					
Response System	83.526			128,748	128,748

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
Federal Emergency Management Agency (continued)					
Public Assistance Grants	83.544			24,547	24,547
First Responder Counter-Terrorism Training Assistance	83.547			81,843	81,843
Hazard Mitigation Grant	83.548			61,382	61,382
Emergency Management Performance Grants	83.552			339,653	339,653
Total - Federal Emergency Management Agency			—	781,080	781,080
U.S. Department of Education					
U.S. Department of Education	84.XXX	270-96-0015		119,425	119,425
U.S. Department of Education	84.XXX	ED-01-J20-15591-02	19,987	31,218	51,205
U.S. Department of Education	84.XXX	P335A010149	2,196	391,413	393,609
U.S. Department of Education	84.XXX	R902B020024, Action 01		21,835	21,835
<i>Pass-through from Education Service Ctr-region XIV</i>	84.XXX	UTA99-0074, AMD #01		13,214	13,214
<i>Pass-through from Eugene Research Institute</i>	84.XXX	UTA01-178		16,917	16,917
<i>Pass-through from Intercultural Development Research</i>	84.XXX	D02-S1		559,188	559,188
<i>Pass-through from Laguna Department of Education</i>	84.XXX	Start Work Authorization		2,059	2,059
<i>Pass-through from MPR Associates</i>	84.XXX	LTR OF INTENT DTD 6/3/00		185,686	185,686
<i>Pass-through from National Writing Project Corp.</i>	84.XXX	02-TX11		14,304	14,304
<i>Pass-through from Southwest Educational Development</i>	84.XXX	47434		1,223,560	1,223,560
<i>Pass-through from Westat</i>	84.XXX	9844 / EA96008001		351,178	351,178
Adult Education-State Grant Program				577,317	577,317
<i>Pass-through from Jackson State University</i>	84.002	P16Z010067		27,319	27,319
Title I Grants to Local Educational Agencies	84.010			113,381	113,381
Migrant Education-State Grant Program	84.011			887,482	887,482
National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	84.015			1,349,222	1,349,222
Undergraduate International Studies and Foreign Language Programs	84.016			50,714	50,714
International Research and Studies	84.017			6,498	6,498
International: Overseas-Doctoral Dissertation	84.022			164,305	164,305
Special Education-Innovation and Development <i>Pass-through from University of Miami</i>	84.023	669582		2,583	2,583
Special Education-Personnel Development and Parent Training	84.029			21,525	21,525
Higher Education-Institutional Aid	84.031			3,310,666	3,310,666
Federal Perkins Loan Program- Federal Capital Contributions	84.038			101,000	101,000
Vocational Education-Basic Grants to States <i>Pass-through from Texas Southmost College</i>	84.048	6640246	18,000	650,448	668,448
Fund for the Improvement of Postsecondary Education	84.116		9,740	897,582	907,322
<i>Pass-through from Baylor College of Medicine</i>	84.116	P116B010948		3,971	3,971
<i>Pass-through from Thinkquest</i>	84.116	Letter dated 8/14/01		9,999	9,999

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Education (continued)					
Fund for the Improvement of Postsecondary Education (continued)					
<i>Pass-through from University of Colorado</i>	84.116	CON-ICT Exchange		7,560	7,560
<i>Pass-through from University of Illinois</i>	84.116	SUBK 1998 Amd Dtd 1/25/02		11,060	11,060
<i>Pass-through from University of Utah</i>	84.116	P116J7007		(6,299)	(6,299)
Minority Science and Engineering Improvement					
<i>Pass-through from South Carolina Department of Transportation</i>	84.120	20028		898	898
Rehabilitation Long-Term Training Centers for Independent Living	84.129			1,586,023	1,586,023
	84.132			2,138	2,138
National Institute on Disability and Rehabilitation Research	84.133			996,525	996,525
<i>Pass-through from Baylor College of Medicine</i>	84.133	H133A980073		8,446	8,446
<i>Pass-through from Cerebral Palsy Research Foundation of Kansas</i>	84.133	H133B010901		63,461	63,461
<i>Pass-through from Texas Institute for Rehabilitation and Research</i>	84.133	H133B990014		30,801	30,801
<i>Pass-through from the Institute for Rehabilitation</i>	84.133	H133B990014		153,172	153,172
College Housing and Academic Facilities Loans	84.142			144,269	144,269
Migrant Education-College Assistance Migrant Program	84.149			291,744	291,744
Javits Fellowships	84.170			110,191	110,191
Special Education-Grants for Infants and Families with Disabilities	84.181			469,545	469,545
Safe and Drug-Free Schools and Communities-State Grants					
<i>Pass-through from Houston ISD</i>	84.184	S184L990413		106,844	106,844
Safe and Drug-Free Schools and Communities-National Programs	84.186			85,278	85,278
Bilingual Education-Professional Development Education of Homeless Children and Youth	84.195		5,902	1,315,075	1,320,977
<i>Pass-through from Education Service Ctr-region X</i>	84.196	UTA02-101		251,221	251,221
Graduate Assistance in Areas of National Need Star Schools	84.200			53,772	53,772
<i>Pass-through from Iowa Public Television</i>	84.203	264-5650,5660,5670		74,811	74,811
<i>Pass-through from Western Illinois University</i>	84.203	370910458		402,245	402,245
Even Start-State Educational Agencies	84.213		168,273	109,037	277,310
Fund for the Improvement of Education	84.215			1,317,165	1,317,165
Centers for International Business Education	84.220			341,717	341,717
Assistive Technology	84.224		167,684	451,336	619,020
Tech-Prep Education	84.243		92,459	206,702	299,161
<i>Pass-through from Tech Prep of The Rio Grande Inc.</i>	84.243	11721-23		16,633	16,633
Rehabilitation Training-Continuing Education	84.264			126,128	126,128
<i>Pass-through from University of Arkansas</i>	84.264	690710428		1	1
Goals 2000-State and Local Education Systemic Improvement Grants	84.276		262,198	533,556	795,754
<i>Pass-through from Port Neches</i>	84.276	746001932		1	1
Eisenhower Professional Development State Grants	84.281		219,380	1,662,993	1,882,373
<i>Pass-through from Galveston College</i>	84.281	413620GALV.CO		8,656	8,656
Charter Schools	84.282			254	254

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Education (continued)					
Twenty-First Century Community Learning Centers					
<i>Pass-through from Capitol Area</i>					
<i>Training Foundation</i>	84.287	UTA01-179		20,657	20,657
<i>Pass-through from Region 19 Education</i>					
<i>Service Center</i>	84.302	R303A98008		1,775,011	1,775,011
<i>Pass-through from Socorro Independent</i>					
<i>School District</i>	84.302	R303A95024		1,396	1,396
Technology Innovation Challenge Grants					
<i>Pass-through from Allen ISD</i>	84.303	746001932		209,938	209,938
National Institute on Student Achievement, Curriculum, and Assessment					
	84.305		18,967	560,762	579,729
National Institute on the Education of At-Risk Students					
<i>Pass-through from University of</i>	84.306			4,124	4,124
<i>California - Santa</i>	84.306	96243-C-1		170,038	170,038
<i>Pass-through from University of</i>	84.306	SC96243-C2		321,436	321,436
<i>California - Santa</i>					
Even Start-Statewide Family Literacy Program	84.314			141,563	141,563
Technology Literacy Challenge Fund Grants	84.318			614,893	614,893
<i>Pass-through from Coolidge ISD</i>	84.318	746005634		12,733	12,733
<i>Pass-through from Crandall ISD</i>	84.318	756012258		564	564
<i>Pass-through from Denton ISD</i>	84.318	756001316		14,912	14,912
<i>Pass-through from Esc Region I</i>	84.318	741588186		15,100	15,100
<i>Pass-through from Esc Region IX</i>	84.318	751246742		6,004	6,004
<i>Pass-through from Esc Region VIII</i>	84.318	751246741		17,411	17,411
<i>Pass-through from Esc Region XIII</i>	84.318	741590208		12,347	12,347
<i>Pass-through from Esc Region XIV</i>	84.318	751247834		8,520	8,520
<i>Pass-through from Esc Region XX</i>	84.318	741587461		5,779	5,779
<i>Pass-through from Groesbeck ISD</i>	84.318	746010162		1,321	1,321
<i>Pass-through from Liberty Eylan ISD</i>	84.318	751424165		66	66
<i>Pass-through from McAllen ISD</i>	84.318	746001658		10,597	10,597
<i>Pass-through from New Braunfels ISD</i>	84.318	746017811		326	326
Special Education-Research and Innovation to Improve Services and Results for Children with Disabilities					
<i>Pass-through from University of Missouri</i>	84.324	01113261-7 / C-5-33815		1,215,892	1,215,892
Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities					
	84.325			1,099,106	1,099,106
Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities					
<i>Pass-through from University of Virginia</i>	84.326	Contract #5-34354		43,025	43,025
	84.326			(108)	(108)
Special Education-Technology and Media Services for Individuals with Disabilities					
<i>Pass-through from University</i>	84.327	H327A990082		39,651	39,651
<i>of Kansas Research Center</i>					
<i>Pass-through from</i>	84.327	14845 / H327A990027		46,943	46,943
<i>Vanderbilt University</i>					

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Education (continued)					
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334			875,880	875,880
<i>Pass-through from Baylor University</i>	84.334	P334A990387		90,568	90,568
<i>Pass-through from Wyley College</i>	84.334	TSTC-M-001		16,339	16,339
Child Care Access Means Parents in School	84.335			136,830	136,830
Teacher Quality Enhancement Grants	84.336		341,320	1,506,308	1,847,628
Technological Innovation and Cooperation for Foreign Information Access	84.337		51,742	126,642	178,384
Reading Excellence <i>Pass-through from Reach Out and Read National Ctr</i>	84.338	ROR 9192000		25,438	25,438
Learning Anytime Anywhere Partnerships	84.339		107,953	548,152	656,105
<i>Pass-through from Kansas State University</i>	84.339	S01027		19,298	19,298
Community Technology Centers	84.341			282,179	282,179
Preparing Tomorrow's Teachers to Use Technology	84.342		3,182	1,282,763	1,285,945
TRIO-Dissemination Partnership Grants <i>Pass-through from University of South Florida</i>	84.344	P344A000003		16,000	16,000
Total - U.S. Department of Education			1,488,983	33,783,668	35,272,651
U.S. Department of Health and Human Services					
U.S. Department of Health and Human Services	93.XXX	08-N1AR02249A		346,439	346,439
U.S. Department of Health and Human Services	93.XXX	08-N1CN05125A		96,926	96,926
U.S. Department of Health and Human Services	93.XXX	08-N1CN05126		116,455	116,455
U.S. Department of Health and Human Services	93.XXX	08-N1CN05127A		121,500	121,500
U.S. Department of Health and Human Services	93.XXX	08-N1CN15102A		547,438	547,438
U.S. Department of Health and Human Services	93.XXX	100-2001-00084		73,578	73,578
U.S. Department of Health and Human Services	93.XXX	1097-3781-M-1		1,982	1,982
U.S. Department of Health and Human Services	93.XXX	141115	381,401	1,512	382,913
U.S. Department of Health and Human Services	93.XXX	146115		(20,717)	(20,717)
U.S. Department of Health and Human Services	93.XXX	147115		9,394	9,394
U.S. Department of Health and Human Services	93.XXX	159215		94,485	94,485
U.S. Department of Health and Human Services	93.XXX	634775		126,487	126,487
U.S. Department of Health and Human Services	93.XXX	163115		166,308	166,308
U.S. Department of Health and Human Services	93.XXX	166115		719,581	719,581
U.S. Department of Health and Human Services	93.XXX	167116/168116		210,783	210,783
U.S. Department of Health and Human Services	93.XXX	169116		191,870	191,870
U.S. Department of Health and Human Services	93.XXX	1-U50-OH07541-01		11,000	11,000
U.S. Department of Health and Human Services	93.XXX	263-MG-112277-3		3,839	3,839
U.S. Department of Health and Human Services	93.XXX	304116		153,789	153,789
U.S. Department of Health and Human Services	93.XXX	352115		1,145,819	1,145,819
U.S. Department of Health and Human Services	93.XXX	353115		50,889	50,889
U.S. Department of Health and Human Services	93.XXX	362116		(310)	(310)
U.S. Department of Health and Human Services	93.XXX	704543	7,601		7,601
U.S. Department of Health and Human Services	93.XXX	7990007		723,928	723,928
U.S. Department of Health and Human Services	93.XXX	903117		33,773	33,773
U.S. Department of Health and Human Services	93.XXX	935117		11,865	11,865
U.S. Department of Health and Human Services	93.XXX	936117		8,568	8,568
U.S. Department of Health and Human Services	93.XXX	CAN 8323663 04		12,176	12,176
U.S. Department of Health and Human Services	93.XXX	7217217217 2001			
U.S. Department of Health and Human Services	93.XXX	CN 23, ATT NO 18,	14,990	2,127	17,117
U.S. Department of Health and Human Services	93.XXX	HRSA232-00-0086		1,376	1,376
U.S. Department of Health and Human Services	93.XXX	N01 AO-62713 06		412,321	412,321

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
U.S. Department of Health and Human Services	93.XXX	N01 CM-07109 03		322,426	322,426
U.S. Department of Health and Human Services	93.XXX	N01 CM-17003 02		334,409	334,409
U.S. Department of Health and Human Services	93.XXX	N01 CP-91024 04		354,076	354,076
U.S. Department of Health and Human Services	93.XXX	N01-AR-0-2249	48,119		48,119
U.S. Department of Health and Human Services	93.XXX	N01CN 5127		228,944	228,944
U.S. Department of Health and Human Services	93.XXX	N01-CN-05127	81,863		81,863
U.S. Department of Health and Human Services	93.XXX	N01-CN-75021A	655		655
U.S. Department of Health and Human Services	93.XXX	N01-CN-85184		49,000	49,000
U.S. Department of Health and Human Services	93.XXX	N01-CN-85186 A		358,338	358,338
U.S. Department of Health and Human Services	93.XXX	N01-CN-85186 A	375,269		375,269
U.S. Department of Health and Human Services	93.XXX	N01-CN-95040		310,203	310,203
U.S. Department of Health and Human Services	93.XXX	N02 CO-01112-3	63,573	1,194,772	1,258,345
U.S. Department of Health and Human Services	93.XXX	N02-OR-0-4021 02		417,416	417,416
U.S. Department of Health and Human Services	93.XXX	P.O.263-MD-115306		165,527	165,527
U.S. Department of Health and Human Services	93.XXX	UTA00-201		22,420	22,420
U.S. Department of Health and Human Services	93.XXX	UTA01-098		23	23
<i>Pass-through from American College of Oncology</i>	93.XXX	CA 21661		76,945	76,945
<i>Pass-through from Baylor College of Medicine</i>	93.XXX	5 R01 HD37133-03		23,589	23,589
<i>Pass-through from Bio Reliance Corporation</i>	93.XXX	N02-CP01108-1		16,444	16,444
<i>Pass-through from Case Western Reserve University</i>	93.XXX	71397		83,958	83,958
<i>Pass-through from Children's National Medical Center</i>	93.XXX	AI05407		57,183	57,183
<i>Pass-through from Family Health International</i>	93.XXX	HD73271		70,718	70,718
<i>Pass-through from Foundation for Children's Oncology Group</i>	93.XXX	5 U10 CA13539 30		107,250	107,250
<i>Pass-through from George Washington University</i>	93.XXX	DK48489		468	468
<i>Pass-through from Health Research Incorporated</i>	93.XXX	79197		1,080	1,080
<i>Pass-through from Healy Murphy Center</i>	93.XXX	100197		117,537	117,537
<i>Pass-through from Houston Academy of Medicine</i>	93.XXX	88197		97,958	97,958
<i>Pass-through from Johns Hopkins</i>	93.XXX	CA76604		13,561	13,561
<i>Pass-through from Massachusetts General Hospital</i>	93.XXX	44197		52,527	52,527
<i>Pass-through from Medical City Dallas Hospital</i>	93.XXX	DK53611		275	275
<i>Pass-through from Medical College of Georgia</i>	93.XXX	1R01NS38455		7,250	7,250
<i>Pass-through from Mt. Sinai</i>	93.XXX	30896		1,848	1,848
<i>Pass-through from NSABP Foundation</i>	93.XXX	105197		34,151	34,151
<i>Pass-through from National Childhood Cancer Foundation</i>	93.XXX	5 U10 CA 13539-24		1,100	1,100
<i>Pass-through from Rutgers University</i>	93.XXX	993		174,866	174,866
<i>Pass-through from Scripps Research Institute</i>	93.XXX	5-72222 / 1 U01 AA13417-01		55,997	55,997
<i>Pass-through from Sloan Kettering</i>	93.XXX	FDR00168		9,805	9,805
<i>Pass-through from Southwest Foundation for Biomedical Research</i>	93.XXX	VAR		9,881	9,881

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
U.S. Department of Health and Human Services (continued)					
<i>Pass-through from Spire Corporation</i>	93.XXX	DE13450		36,978	36,978
<i>Pass-through from TDA Research Inc.</i>	93.XXX	UTA02-103		14,840	14,840
<i>Pass-through from Temple University</i>	93.XXX	31-1715-111/167(96-97)		79,093	79,093
<i>Pass-through from Texas A&M Research Foundation</i>	93.XXX	S900164		65,125	65,125
<i>Pass-through from University of Arizona</i>	93.XXX	M392707		9,482	9,482
<i>Pass-through from University of Colorado</i>	93.XXX	FY01.061.004		99,658	99,658
<i>Pass-through from University of Virginia</i>	93.XXX	5-24622		3,175	3,175
<i>Pass-through from University of Alabama-Tuscaloosa</i>	93.XXX	N01-95117-02		159,605	159,605
<i>Pass-through from University of Alabama-Tuscaloosa</i>	93.XXX	N01-CN-05110		149,852	149,852
<i>Pass-through from University of Alabama</i>	93.XXX	AI65306		4,166	4,166
<i>Pass-through from University of Arizona</i>	93.XXX	62197		8,167	8,167
<i>Pass-through from University of Kentucky</i>	93.XXX	DE13958		8,653	8,653
<i>Pass-through from University of Maryland</i>	93.XXX	39486-02		163,963	163,963
<i>Pass-through from University of Michigan</i>	93.XXX	118197		12,042	12,042
<i>Pass-through from University of North Carolina - Chapel Hill</i>	93.XXX	5-35099		34,146	34,146
<i>Pass-through from University of North Carolina - Chapel Hill</i>	93.XXX	700179		21,908	21,908
<i>Pass-through from U.S. Israel Bsf</i>	93.XXX	86197		7,215	7,215
<i>Pass-through from Veterans Medical Research Foundation</i>	93.XXX	UTA02-313 / 221727SUB / 2-6778-03-4-5762		828	828
<i>Pass-through from Wayne State University</i>	93.XXX	5 N01 ES7518 04		128,061	128,061
<i>Pass-through from Westat Inc.</i>	93.XXX	N02-CP-71103		11,064	11,064
<i>Pass-through from William Davidson Institute</i>	93.XXX	S-LMAQM-00-H-0146-02		9,654	9,654
Cooperative Agreements to Improve the Health Status of Minority Populations	93.004			4	4
Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	93.043			36	36
Special Programs for the Aging-Title IV-and Title II-Discretionary Projects	93.048			1,146,648	1,146,648
Food and Drug Administration-Research	93.103			1,255,605	1,255,605
<i>Pass-through from John Hopkins University</i>	93.103	FDR1693011		7	7
<i>Pass-through from New York Hospital</i>	93.103	FD-R-001649-1		22,339	22,339
<i>Pass-through from Sloan Kettering</i>	93.103	1684		4,944	4,944
<i>Pass-through from Tufts University</i>	93.103	FD-U-001621		39,391	39,391
Bilingual/Bicultural Service Demonstration Grants	93.105			4,804	4,804
<i>Pass-through from Kaiser Permanente</i>	93.105	115-9762-03		33,491	33,491
<i>Pass-through from Michigan State University</i>	93.105	61-430		5,537	5,537
Model State-Sponsored Area Health Education Centers					
<i>Pass-through from Baylor College of Medicine</i>	93.107	1D31HP70112-07		24,286	24,286
Maternal and Child Health Federal Consolidated Programs	93.110			302,428	1,496,112
<i>Pass-through from the Johns Hopkins University</i>	93.110	MCJ240731		(2,905)	(2,905)
Biological Response to Environmental Health Hazards	93.113			553,357	7,917,799
<i>Pass-through from Courtesy Associates</i>	93.113	NTCS-ESR18M00-C-136		1	1

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Biological Response to Environmental Health Hazards (continued)	93.113				
<i>Pass-through from University of Connecticut</i>	93.113	R01ES0912701		(29)	(29)
<i>Pass-through from University of Montana</i>	93.113	R01ES1112001		77,946	77,946
<i>Pass-through from Vanderbilt University</i>	93.113	P01ES05355		403,926	403,926
Applied Toxicological Research and Testing	93.114		104,475	139,737	244,212
<i>Pass-through from Dermigen Corporation</i>	93.114	1 R41 ES11235 01		33,702	33,702
Biometry and Risk Estimation-Health Risks from Environmental Exposures	93.115			570,027	570,027
<i>Pass-through from Southern University A&M College</i>	93.115	S11ES1001802		511,694	511,694
<i>Pass-through from University of Illinois</i>	93.115	POES11263		94,712	94,712
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116			582,682	582,682
Grants for Preventive Medicine	93.117			86,754	86,754
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118			63,456	63,456
<i>Pass-through from University of California - San Diego</i>	93.118	10170769-003		99,826	99,826
Oral Diseases and Disorders Research	93.121		419,625	8,790,394	9,210,019
<i>Pass-through from Biomedical Development Corporation</i>	93.121	DE13281		7,829	7,829
<i>Pass-through from Forsyth</i>	93.121	DE13237		139,150	139,150
<i>Pass-through from Rann Research</i>	93.121	DE13996		32,269	32,269
<i>Pass-through from University of Delaware</i>	93.121	1RDE135420		26,337	26,337
<i>Pass-through from University of Iowa</i>	93.121	DE13540		206,175	206,175
<i>Pass-through from University of Louisville Res. Foundation</i>	93.121	7R01DE13150		35,135	35,135
<i>Pass-through from University of North Carolina - Chapel Hill</i>	93.121	DE12635		26,774	26,774
<i>Pass-through from University of Washington</i>	93.121	R01DE1354603		16,915	16,915
Mental Health Planning and Demonstration Projects	93.125			8,746	8,746
Emergency Medical Services for Children	93.127		14,550	23,811	38,361
<i>Pass-through from Duke University Medical Center</i>	93.127	R01DK58266		18,333	18,333
Grants to Increase Organ Donations	93.134			50,310	50,310
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		25,486	3,389,325	3,414,811
Injury Prevention and Control Research and State and Community Based Programs	93.136		92,570	4,031,684	4,124,254
NIEHS Superfund Hazardous Substances-Basic Research and Education	93.143			151,401	151,401
<i>Pass-through from University of Washington</i>	93.143	5P42ES04696-16		151,401	151,401
AIDS Education and Training Centers	93.145			42,408	42,408
<i>Pass-through from Dallas County Hospital District</i>	93.145	412400DCHD		42,408	42,408
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		918,810	1,841,794	2,760,604
<i>Pass-through from the Resource Group</i>	93.153	6MCH-P06063-05-1		32,382	32,382
<i>Pass-through from Westat, Inc.</i>	93.153	N01HD33162		41,231	41,231
Centers of Excellence	93.157		57,582	749,263	806,845

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Health Program for Toxic Substances and Disease Registry	93.161			12,847	12,847
<i>Pass-through from Minority Health Profession Foundation</i>	93.161	U50AT39894808		196,032	196,032
<i>Pass-through from University of Illinois</i>	93.161	H75ATH589339		8,118	8,118
Human Genome Research	93.172		5,206	663,519	668,725
<i>Pass-through from Baylor College of Medicine</i>	93.172	HG02051		193,722	193,722
<i>Pass-through from Baylor College of Medicine</i>	93.172	NCC9-58-P		68,243	68,243
<i>Pass-through from Michigan State University</i>	93.172	HG01384		84,794	84,794
Research Related to Deafness and Communication Disorders	93.173		422,480	4,774,623	5,197,103
<i>Pass-through from Purdue University</i>	93.173	510-4004-2 / 2 R01 DC00458-14		87,532	87,532
<i>Pass-through from University of California at Santa Barbara</i>	93.173	862199		91,027	91,027
Disabilities Prevention	93.184			36,076	36,076
Health Education and Training Centers	93.189		63,207	79,134	142,341
Allied Health Special Projects	93.191		5,000	405,725	410,725
Quentin N. Burdick Programs for Rural Interdisciplinary Training	93.192			28,622	28,622
<i>Pass-through from Don & Sybill Harrington Medical Center</i>	93.192	K-501-1-17		34,896	34,896
Human Health Studies-Applied Research and Development	93.206			(747)	(747)
Rural Telemedicine Grants	93.211			111,097	111,097
Research and Training in Complementary and Alternative Medicine Family Planning - Services	93.213			1,639,691	1,639,691
Family Planning-Services					
<i>Pass-through from Family Planning Services</i>	93.217	6 FPHP A061197/ 410340/410910		30,799	30,799
Clinical Research Loan Repayment Program for Individuals from Disadvantaged Backgrounds	93.220			194,667	194,667
Research on Healthcare Costs, Quality and Outcomes	93.226		18,626	2,044,405	2,063,031
<i>Pass-through from American College of Surgeons</i>	93.226	R01 HS12029		5,267	5,267
<i>Pass-through from American College of Surgeons</i>	93.226	1R01HS0986001A2		97,751	97,751
Consolidated Knowledge Development and Application (KD&A) Program	93.230		443,201	1,139,854	1,583,055
Abstinence Education	93.235			160,982	160,982
<i>Pass-through from Coastal Area Health Education</i>	93.235	PO#m398218		(17)	(17)
Policy Research and Evaluation Grants	93.239		13,639	85,892	99,531
Mental Health Research Grants	93.242		4,044,599	16,407,939	20,452,538
<i>Pass-through from Columbia University</i>	93.242	1R01MH63852		64,561	64,561
<i>Pass-through from Duke Clinical Research Institute</i>	93.242	N01MH80008TADS04		168,390	168,390

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Mental Health Research Grants (continued)					
<i>Pass-through from Duke University</i>					
<i>Medical Center</i>	93.242	N01MH7007DS423		11,383	11,383
<i>Pass-through from Emory Center</i>					
<i>of Neuroscience</i>	93.242	5P50MH5892203		169,719	169,719
<i>Pass-through from Harvard Medical School</i>	93.242	5P50HL6029204		64,471	64,471
<i>Pass-through from University of Colorado</i>	93.242	SPO 26733		47,943	47,943
<i>Pass-through from University</i>					
<i>of California Los Angeles</i>	93.242	MH52176		25,784	25,784
<i>Pass-through from University of Illinois</i>	93.242	MH3959-15		29,583	29,583
<i>Pass-through from University of North Carolina</i>	93.242	N01MH90001		45,390	45,390
<i>Pass-through from University of Puerto Rico</i>	93.242	MH59876		200,858	200,858
<i>Pass-through from University of Wyoming</i>	93.242	RMH6366701		51,317	51,317
<i>Pass-through from Yale University</i>	93.242	2 R01 MH58784-03A1		29,560	29,560
Advanced Education Nursing Grant Program	93.247			745,115	745,115
Public Health Training Centers Grant Program	93.249			150,038	150,038
<i>Pass-through from Association of</i>					
<i>Schools of Public Health</i>	93.249	H182-05/05		11,911	11,911
Community Access Program	93.252		490,609	151,893	642,502
<i>Pass-through from Dallas Academy</i>					
<i>of Medicine</i>	93.252	1G920A0013101		16,614	16,614
Poison Control Stabilization and Enhancement Grants	93.253			227,924	227,924
Family Planning-Personnel Training	93.260			446,085	446,085
Occupational Safety and Health Research Grants	93.262		6,450	482,724	489,174
<i>Pass-through from Purdue University</i>					
<i>Pass-through from University of</i>	93.262	511-1180		23,145	23,145
<i>Mass. Worcester</i>	93.262	R21 OH7322		1,478	1,478
<i>Pass-through from University of</i>					
<i>Mass. Worcester</i>	93.262	R01 OH03937		1,075	1,075
Occupational Safety and Health-Training Grants	93.263			91,201	91,201
Immunization Grants	93.268			24,092	24,092
Alcohol Research Career Development Awards for Scientists and Clinicians	93.271			30,306	30,306
Alcohol National Research Service Awards for Research Training	93.272			305,443	305,443
Alcohol Research Programs	93.273		535,716	8,943,975	9,479,691
<i>Pass-through from Case</i>					
<i>Western University</i>	93.273	502034		15,864	15,864
<i>Pass-through from New Jersey</i>					
<i>City University</i>	93.273	5R011AA11808		(908)	(908)
<i>Pass-through from Research</i>					
<i>Foundation of Cuny</i>	93.273	R01AA11808		55,830	55,830
<i>Pass-through from University of Iowa</i>	93.273	R21AA1271704		38,475	38,475
<i>Pass-through from University of Kentucky</i>	93.273	4-64281-02-045		18,075	18,075
Career Development Awards	93.277		6,889	1,880,698	1,887,587
Drug Abuse National Research Service Awards for Research Training	93.278			369,263	369,263
Drug Abuse Research Programs	93.279		372,536	12,661,613	13,034,149
<i>Pass-through from Creighton University</i>					
<i>Pass-through from Georgetown University,</i>	93.279	1R25DA13522		43,370	43,370
<i>Sponsored Accounts Office</i>	93.279	R01DA1045806		131,343	131,343

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Drug Abuse Research Programs (continued)					
<i>Pass-through from Group Health</i>					
<i>Cooperative</i>	93.279	5R29 DA11194-05		113,348	113,348
<i>Pass-through from Medical College of Wisconsin</i>	93.279	2R01DA0915506		64,129	64,129
<i>Pass-through from University of California - Los Angeles</i>	93.279	2000GCJ903		47,599	47,599
<i>Pass-through from University of Miami</i>	93.279	N01 DA-1-1200		27,759	27,759
Mental Health Research Career/Scientist Development Awards	93.281		2,357	724,245	726,602
Mental Health National Research Service Awards for Research Training	93.282			258,783	258,783
<i>Pass-through from American Psychiatric Association</i>	93.282	MH19126		37,362	37,362
Centers for Disease Control and Prevention- Investigations and Technical Assistance	93.283		364,590	3,973,989	4,338,579
<i>Pass-through from Associations of Schools of Public Health</i>	93.283	P143-18 SO68-16/18		150	150
<i>Pass-through from Associations of Schools of Public Health</i>	93.283	S1171-19/21		133,648	133,648
<i>Pass-through from Associations of Schools of Public Health</i>	93.283	U36CCU300430		178,443	178,443
<i>Pass-through from Center To Protect Worker's Rights</i>	93.283	U60CCU317202		605	605
<i>Pass-through from University of Oklahoma HSC</i>	93.283	U50 CCU 300860-02		6,809	6,809
<i>Pass-through from University of Colorado Health</i>	93.283	027/CCU812106		3,741	3,741
<i>Pass-through from University of Colorado-HSC</i>	93.283	U27CCU181210606		128	128
Biomedical Imaging Research	93.286			412,538	412,538
Bioengineering Research					
<i>Pass-through from Kentucky Research Foundation</i>	93.287	02AP010085FN		723	723
Comparative Medicine	93.306		1,525,123	2,052,344	3,577,467
<i>Pass-through from Oklahoma University Health Sciences Center</i>	93.306	02LM020997FN		339,225	339,225
<i>Pass-through from Southwest Foundation for Biomedical Research</i>	93.306	RR00170		6,673	6,673
<i>Pass-through from University of Minnesota</i>	93.306	N01RR22101		4,857	4,857
Clinical Research	93.333		25,395	8,776,825	8,802,220
<i>Pass-through from Axio Research Corporation</i>	93.333	NO1HC55139		2,145	2,145
<i>Pass-through from University of New Jersey</i>	93.333	R25RR1562101		21,858	21,858
Advanced Education Nursing Traineeships	93.358			292,448	292,448
Basic Nurse Education and Practice Grants	93.359			117,368	117,368
Nursing Research	93.361		136,628	3,363,971	3,500,599
<i>Pass-through from Sabolich Research and Development Inc.</i>	93.361	R44NR-04663		36,982	36,982

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Nursing Research (continued)					
<i>Pass-through from University of California</i>	93.361	5R01NR04846		193,583	193,583
<i>Pass-through from University of Michigan</i>	93.361	NR07618		19,023	19,023
Biomedical Technology	93.371		33,304	2,536,351	2,569,655
<i>Pass-through from Oncosis</i>	93.371	R44RR15374-02		102,370	102,370
Minority Biomedical Research Support	93.375			5,964,926	5,964,926
<i>Pass-through from New Mexico State University</i>	93.375	P O X376258		9,853	9,853
<i>Pass-through from University of the Incarnate Word</i>	93.375	2S06GM55337-05		19,917	19,917
<i>Pass-through from University of the Incarnate Word</i>	93.375	GM55337		12,316	12,316
Grants for Graduate Training in Family Medicine Research Infrastructure	93.379			(26)	(26)
Academic Research Enhancement Award	93.389			5,699,091	5,699,091
Cancer Construction	93.390			122,553	122,553
Cancer Construction	93.392			221,126	221,126
Cancer Cause and Prevention Research	93.393		1,041,759	22,334,501	23,376,260
<i>Pass-through from Battelle Memorial Institute</i>	93.393	1 R01 CA 88254-01		60,714	60,714
<i>Pass-through from Baylor College of Medicine</i>	93.393	5 R21 CA 078480-05		10,470	10,470
<i>Pass-through from Baylor College of Medicine</i>	93.393	5 R21 CA 86036-02		116,422	116,422
<i>Pass-through from Berkeley</i>	93.393	CA92584		17,979	17,979
<i>Pass-through from Biocon, Inc.</i>	93.393	R43CA8877001		108,448	108,448
<i>Pass-through from British Columbia Cancer Center</i>	93.393	N01CN85188		20,198	20,198
<i>Pass-through from Johns Hopkins</i>	93.393	CA65661		816	816
<i>Pass-through from Johns Hopkins University</i>	93.393	R03CA85135		(11,657)	(11,657)
<i>Pass-through from Strang Cancer Prevention Center</i>	93.393	N01CN15 132WKST85		91,682	91,682
<i>Pass-through from Strang Cancer Prevention Research</i>	93.393	N01CN05106MA0 R01CA5903406		357,407	357,407
<i>Pass-through from University of Pennsylvania</i>	93.393	535587		264,472	264,472
<i>Pass-through from University of Arizona</i>	93.393	P01 CA 41108		491,354	491,354
<i>Pass-through from University of California-San Diego</i>	93.393	R01 CA69375		358,451	358,451
<i>Pass-through from University of Cincinnati</i>	93.393	5 U01 CA076293 04		96,566	96,566
<i>Pass-through from University of Pennsylvania</i>	93.393	5P01CA75434-03		2,551	2,551
<i>Pass-through from University of Pittsburgh</i>	93.393	1R01CA5084905		98	98
<i>Pass-through from University of Pittsburgh</i>	93.393	R1CA47473		(14,768)	(14,768)
<i>Pass-through from University of Utah</i>	93.393	R01CA74415		39,357	39,357
Cancer Detection and Diagnosis Research	93.394		1,068,059	6,835,973	7,904,032
<i>Pass-through from Acrin</i>	93.394	CA80098		21,214	21,214
<i>Pass-through from Baylor College of Medicine</i>	93.394	5 P01 CA 74173-03		(2,485)	(2,485)
<i>Pass-through from Baylor College of Medicine</i>	93.394	CA30195		228,619	228,619
<i>Pass-through from Biotex, Inc.</i>	93.394	R43Dk5902801		37,974	37,974
<i>Pass-through from Lasersonix Technologies, Inc.</i>	93.394	1R43CA8995901		5,333	5,333
<i>Pass-through from Mayo Clinic</i>	93.394	1 P01 CA85799 1		96,721	96,721
<i>Pass-through from Thomas Jefferson University</i>	93.394	1R01CA84140		19,013	19,013
<i>Pass-through from University of Pennsylvania</i>	93.394	CA 74860		6,980	6,980
<i>Pass-through from University of Pennsylvania</i>	93.394	5U01CA7468003		80,830	80,830
<i>Pass-through from University of Vermont</i>	93.394	CA88082 01A1		49,462	49,462

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Cancer Treatment Research			1,790,288	23,361,836	25,152,124
<i>Pass-through from American College of Radiology</i>	93.395	5 R01 CA 21661-01		2,492	2,492
<i>Pass-through from American College of Radiology</i>	93.395	5 R01 CA 21661-02		6,404	6,404
<i>Pass-through from American College of Radiology</i>	93.395	5 U01 CA 80098 3		6,400	6,400
<i>Pass-through from American College of Radiology</i>	93.395	CA 21661-1		595	595
<i>Pass-through from American College of Radiology</i>	93.395	CA 80098		27,861	27,861
<i>Pass-through from American College of Radiology</i>	93.395	U10CA21661		57,907	57,907
<i>Pass-through from American College of Radiology</i>	93.395	2 U10 CA 76001-01		1,778	1,778
<i>Pass-through from American College of Radiology</i>	93.395	5 U10 CA 76001-04		14,000	14,000
<i>Pass-through from American College of Radiology</i>	93.395	5 U10 CA 76001-01		367	367
<i>Pass-through from American College of Radiology</i>	93.395	5U10CA76001		2,368	2,368
<i>Pass-through from American College of Radiology</i>	93.395	U10 CA76001-01		17,751	17,751
<i>Pass-through from American College of Radiology</i>	93.395	U10CA76001		47,082	47,082
<i>Pass-through from American College of Radiology</i>	93.395	5-U10-CA03161-41		83	83
<i>Pass-through from Bio Tex, Inc.</i>	93.395	2 R44 CA079282 02		75,149	75,149
<i>Pass-through from Cancer Therapy Research Center</i>	93.395	VAR		440,618	440,618
<i>Pass-through from Cardiofocus, Inc.</i>	93.395	R44CA6022502		35	35
<i>Pass-through from Duke University</i>	93.395	1R21CA6726601		3	3
<i>Pass-through from Duke University</i>	93.395	5 P01 CA 47741-10		16,867	16,867
<i>Pass-through from Duke University</i>	93.395	5 U10 CA 33601-23		50,328	50,328
<i>Pass-through from Duke University</i>	93.395	5 U10 CA 76001-01		38,561	38,561
<i>Pass-through from Duke University</i>	93.395	5 U10 CA 83895 02		7,287	7,287
<i>Pass-through from Eastern Cooperative Oncology Group</i>	93.395	5 U10 CA 21115-01		6,040	6,040
<i>Pass-through from Fem. Cadet</i>	93.395	1 R41 CA 80589-01		3,551	3,551
<i>Pass-through from Frontier Science and Tech. Research Foundation</i>	93.395	U10 CA 21115		39,506	39,506
<i>Pass-through from Gynecologic Oncology Group</i>	93.395	SPA2746937		133,920	133,920
<i>Pass-through from Inotek Corporation</i>	93.395	5 R43 CA090016 02		47,292	47,292
<i>Pass-through from Introgen Therapeutics</i>	93.395	1 R41 CA 83604-01		36,395	36,395
<i>Pass-through from Introgen Therapeutics</i>	93.395	1 R41 CA 88421-01		66,188	66,188
<i>Pass-through from Introgen Therapeutics</i>	93.395	1 R41 CA 89778-01		121,625	121,625
<i>Pass-through from Introgen Therapeutics</i>	93.395	1 R43 CA 86587-01		73	73
<i>Pass-through from John Wayne Cancer Institute</i>	93.395	103913CCOMSMC		20	20

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Cancer Treatment Research (continued)					
<i>Pass-through from John Wayne Cancer Institute</i>	93.395	CA12582		2,937	2,937
<i>Pass-through from John Wayne Cancer Institute</i>	93.395	MMVTIV20		26,510	26,510
<i>Pass-through from Johns Hopkins</i>	93.395	CA74136		7,392	7,392
<i>Pass-through from Mt. Sinai/ Salick Cancer Center</i>	93.395	1 U01 CA 83178-01		153,177	153,177
<i>Pass-through from National Surgical Adjuvant Breast and Bowel</i>	93.395	BC0407-016		18,588	18,588
<i>Pass-through from Northwestern University</i>	93.395	1 R01 CA 85915-1		86,188	86,188
<i>Pass-through from Northwestern University</i>	93.395	2U10CA5774505		1,972	1,972
<i>Pass-through from Northwestern University</i>	93.395	U10CA12027		6,509	6,509
<i>Pass-through from Northwestern University</i>	93.395	U10CA30969		2,519	2,519
<i>Pass-through from Ohio State University Research Foundation</i>	93.395	5U01CA66531		129,897	129,897
<i>Pass-through from Oregon Hs University</i>	93.395	1R01 CA 83936-01		111,266	111,266
<i>Pass-through from Pediatric Oncology Group</i>	93.395	5U10CA30969		2,112	2,112
<i>Pass-through from Southwest Oncology Group</i>	93.395	5 U10 CA 32102 22		11,471	11,471
<i>Pass-through from Southwest Oncology Group</i>	93.395	CA 37429-16MOD3		3,627	3,627
<i>Pass-through from Southwest Oncology Group</i>	93.395	SWOG8516		6,848	6,848
<i>Pass-through from Spectros Corporation</i>	93.395	2R44CA8359702A1		1,089	1,089
<i>Pass-through from Stehin Foundation for Cancer Research</i>	93.395	1 R21 CA 71485-02		9,892	9,892
<i>Pass-through from University of California-San Diego</i>	93.395	5 P01 CA 081534 04		483,945	483,945
<i>Pass-through from University of California-San Diego</i>	93.395	5 P01 CA081534 04		11,492	11,492
<i>Pass-through from University of California-San Francisco</i>	93.395	5 U01 CA 62399 06		1,279	1,279
<i>Pass-through from University of California-San Francisco</i>	93.395	5 U01 CA 62399 09		293,995	293,995
<i>Pass-through from University of California-San Francisco</i>	93.395	CA 62399		(9,772)	(9,772)
<i>Pass-through from University of Miami</i>	93.395	2 R01 CA037109 14		33,392	33,392
<i>Pass-through from University of Minnesota</i>	93.395	5 U24 CA 55727 08		158,099	158,099
<i>Pass-through from University of Minnesota</i>	93.395	5 U24 CA 55727 09		5,358	5,358
<i>Pass-through from University of Florida</i>	93.395	CA81320		1,094	1,094
<i>Pass-through from University of Minnesota</i>	93.395	U24CA55727		637	637
<i>Pass-through from University of Mississippi Medical Center</i>	93.395	95-51842		12,799	12,799
<i>Pass-through from Virginia Commonwealth University</i>	93.395	1 R21 CA 92950-01		25,975	25,975
<i>Pass-through from Washington University</i>	93.395	1 U24 CA 81647-01		2,290	2,290
<i>Pass-through from Washington University</i>	93.395	5 U24 CA 81647-02		6,632	6,632
<i>Pass-through from Washington University</i>	93.395	5 U24 CA 81647-03		128,759	128,759
Cancer Biology Research	93.396		501,209	16,939,062	17,440,271
<i>Pass-through from Baylor College of Medicine</i>	93.396	1 U01 CA 84243-01		513	513
<i>Pass-through from Baylor College of Medicine</i>	93.396	5 U01 CA 84243-02		(4,493)	(4,493)
<i>Pass-through from Baylor College of Medicine</i>	93.396	5 U01 CA 84243-03		58,710	58,710
<i>Pass-through from Baylor College of Medicine</i>	93.396	CA30195		1,394	1,394

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Cancer Biology Research (continued)					
<i>Pass-through from Burnham Institute</i>	93.396	5 P01 CA82713 02		340,498	340,498
<i>Pass-through from Case Western Reserve University</i>	93.396	CA68316		1,410	1,410
<i>Pass-through from Dartmouth Medical School</i>	93.396	7 U01 CA84290-04 1		27,481	27,481
<i>Pass-through from John Hopkins University</i>	93.396	U01CA84986		100,000	100,000
<i>Pass-through from Massachusetts Institute of Technology</i>	93.396	5 U01 CA84306 3		59,712	59,712
<i>Pass-through from University of California-San Francisco</i>	93.396	5 P01 CA 64602		1,061,118	1,061,118
<i>Pass-through from University of Miami</i>	93.396	1 R01 CA 78633-02		(618)	(618)
<i>Pass-through from University of Pennsylvania</i>	93.396	1-R01-CA89202-01		25,694	25,694
<i>Pass-through from University of Virginia</i>	93.396	5 R01 CA84456 03		112,077	112,077
<i>Pass-through from University of California at Irvine</i>	93.396	CA84241		65,729	65,729
<i>Pass-through from University of Cincinnati</i>	93.396	1R01CA7629301AI		137,213	137,213
<i>Pass-through from University of Southern California</i>	93.396	5R01CA026113		1,581	1,581
<i>Pass-through from University of Vermont</i>	93.396	CA88082 01A1		59,340	59,340
<i>Pass-through from Yale University</i>	93.396	1 U01 CA 81810-01		563	563
<i>Pass-through from Yale University</i>	93.396	5 U01 CA 81810-02		312	312
Cancer Centers Support Grants	93.397		1,161,986	16,414,082	17,576,068
<i>Pass-through from Cancer Therapy Research Center</i>	93.397	CA54174		1,882,419	1,882,419
<i>Pass-through from Johns Hopkins University</i>	93.397	5 P50 CA 62924-08		62,957	62,957
<i>Pass-through from Memorial Sloan-Kettering Cancer Center</i>	93.397	5 P50 CA 68425-03		(3,098)	(3,098)
Cancer Research Manpower	93.398			6,197,521	6,197,521
<i>Pass-through from University of Washington - Seattle</i>	93.398	1 R25 CA92055 1		17,359	17,359
Cancer Control					
<i>Pass-through from University of Rochester Cancer Control</i>	93.399	2 R25 CA 65520-06		2,885	2,885
<i>Pass-through from Baylor College of Medicine</i>	93.399	5 U01 CA 86117-02	960,699	8,789,950	9,750,649
<i>Pass-through from Baylor College of Medicine</i>	93.399	5 U19 CA 86809-01		50,271	50,271
<i>Pass-through from Baylor College of Medicine</i>	93.399	CA78480		6,352	6,352
<i>Pass-through from Baylor College of Medicine</i>	93.399	CA86117		2,784	2,784
<i>Pass-through from Cancer Therapy Research Center</i>	93.399	CA37429		78,710	78,710
<i>Pass-through from Dana-Farber Cancer Institute</i>	93.399	5 R01 CA77780 04		202,201	202,201
<i>Pass-through from Dartmouth Medical School</i>	93.399	3 R01 CA059005 09		14,116	14,116
<i>Pass-through from Genometrix, Inc.</i>	93.399	1 R01 ES 09910-02		27,337	27,337
<i>Pass-through from Group Health Cooperative</i>	93.399	5 R01 CA 74517-05		17,228	17,228
<i>Pass-through from National Space Biomedical Research Institute</i>	93.399	PPED17UTS01		120,065	120,065
<i>Pass-through from NSABP</i>	93.399	5 U10 CA 37377 05		23,373	23,373
<i>Pass-through from Penn State University</i>	93.399	5 R01 CA 84770 03		612,742	612,742
<i>Pass-through from Southwest Oncology Group</i>	93.399	5 U10 CA 37429 04		24,958	24,958
<i>Pass-through from Southwest Oncology Group</i>	93.399	5 U10 CA 37429-17		(337)	(337)
<i>Pass-through from Southwest Oncology Group</i>	93.399	5 U10 CA 77178 04		282,772	282,772
<i>Pass-through from Southwest Oncology Group</i>	93.399	CA37429		9,814	9,814
<i>Pass-through from Southwest Oncology Group</i>	93.399	PCPT9345		25,974	25,974
<i>Pass-through from Southwest Oncology Group</i>	93.399			12,426	12,426

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Cancer Control (continued)					
<i>Pass-through from University of Pittsburgh</i>	93.399	5 U10 CA 37377-12		(12,766)	(12,766)
<i>Pass-through from University of Chicago</i>	93.399	5U10CA37447		1,850	1,850
<i>Pass-through from Wayne State University</i>	93.399	U01CA084986		25,000	25,000
Temporary Assistance for Needy Families	93.558			358,011	358,011
Community Services-Block Grant- Discretionary Awards					
<i>Pass-through from National Collegiate Athletic Assoc.</i>	93.570	NCAA-00-10		61,867	61,867
<i>Pass-through from National Youth Sport Program Fund</i>	93.570	601031		5,951	5,951
<i>Pass-through from National Youth Sports Corporation</i>	93.570	NYSPF 02-307 - 4111700		44,728	44,728
<i>Pass-through from National Youth Sports Corporation</i>	93.570	NYSPF267		45,671	45,671
Community Services-Block Grant- Discretionary Awards Community Food and Nutrition					
<i>Pass-through from United States Department of Agriculture</i>	93.571	1756001 8701008		9,594	9,594
Community-Based Family Resource and Support Grants	93.590		40,000	154,893	194,893
Family Violence Prevention and Services/Grants for Battered Women's Shelters- Discretionary Grants					
Head Start	93.592			61,736	61,736
<i>Pass-through from University of Arkansas</i>	93.600	97,107		97,107	97,107
<i>Pass-through from University of Arkansas for Medical Sci</i>	93.600	UTA01-182		3,153	3,153
<i>Pass-through from University of Louisville Research Fund</i>	93.600	UTA02-073 / 90Y10001/05		276,433	276,433
<i>Pass-through from University of Louisville Research Fund</i>	93.600	R215R990011		51,627	51,627
Developmental Disabilities Basic Support and Advocacy Grants					
University Centers for Excellence in Developmental Disabilities Education, Research and Service	93.630			5,325	5,325
Social Services Research and Demonstration	93.632		27,702	301,014	328,716
Foster Care-Title IV-E	93.647			118,243	118,243
Adoption Assistance	93.658			384	384
Child Abuse and Neglect Discretionary Activities	93.659			173,898	173,898
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.670			289,764	289,764
Cell Biology and Biophysics Research	93.779		24,890	210,004	234,894
<i>Pass-through from University of California - Lawrence Berkeley National Lab</i>	93.821	259,605		12,344,046	12,603,651
<i>Pass-through from University of California - Lawrence Berkeley National Lab</i>	93.821	6511788		296,946	296,946
Health Careers Opportunity Program	93.822			430,699	430,699
Basic/Core Area Health Education Centers	93.824		745,830	171,780	917,610
Heart and Vascular Diseases Research	93.837		1,639,633	43,480,838	45,120,471
<i>Pass-through from Albany Medical College</i>	93.837	7R01HL60853		13,943	13,943
<i>Pass-through from Axio/stats. and Epidemiology R. C.</i>	93.837	N01HC55139		627	627

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Heart and Vascular Diseases Research (continued)					
<i>Pass-through from Barlow Scientific, Inc.</i>	93.837	01LMF015N		868,058	868,058
<i>Pass-through from Baylor College of Medicine</i>	93.837	5 R01 HL 068884 02		17,056	17,056
<i>Pass-through from Baylor College of Medicine</i>	93.837	5 U01 HL 65160-03		29,458	29,458
<i>Pass-through from Baylor College of Medicine</i>	93.837	5P01HL4995309		99,241	99,241
<i>Pass-through from Baylor College of Medicine</i>	93.837	5R01HL6154302		14,420	14,420
<i>Pass-through from Baylor College of Medicine</i>	93.837	N01HC55016		380,434	380,434
<i>Pass-through from Baylor College of Medicine</i>	93.837	R01HL69397		36,670	36,670
<i>Pass-through from Baylor College of Medicine</i>	93.837	U01HL65160		9,049	9,049
<i>Pass-through from Cardiofocus, Inc.</i>	93.837	R43HL6353601		(114)	(114)
<i>Pass-through from Children's Hospital of Boston</i>	93.837	R01HL66643		39,010	39,010
<i>Pass-through from Chrysalis Biotechnology</i>	93.837	R43HL6450801		11,436	11,436
<i>Pass-through from Duke Clinical Research Institute</i>	93.837	N01HV98177		20,096	20,096
<i>Pass-through from Duke University</i>	93.837	02-SC-NIH-1013		95,508	95,508
<i>Pass-through from Duke University</i>	93.837	SCD-HeFT		8,904	8,904
<i>Pass-through from Mayo Foundation</i>	93.837	HL53330		119,727	119,727
<i>Pass-through from Medical College of Wisconsin</i>	93.837	SP01HL2958720		51,212	51,212
<i>Pass-through from Medical University of South Carolina</i>	93.837	1P01HL48788		13,494	13,494
<i>Pass-through from Millar Inc.</i>	93.837	UTA01-434		27,995	27,995
<i>Pass-through from Millar Sitr</i>	93.837	HL67475		46,154	46,154
<i>Pass-through from New England</i>	93.837	1U01HL6827001		45,073	45,073
<i>Pass-through from New York Medical College</i>	93.837	1r01gm6245301		17,945	17,945
<i>Pass-through from New York Medical College</i>	93.837	5P01HL3430017		59,932	59,932
<i>Pass-through from Roosevelt Institute for Health Sciences</i>	93.837	R01HL6250901A1		75	75
<i>Pass-through from Southwest Foundation for Biomedical Research</i>	93.837	HL45522		87,295	87,295
<i>Pass-through from St. Luke's-Roosevelt Hospital</i>	93.837	1R01HL6250901A		(320)	(320)
<i>Pass-through from Tulane University Medical Center</i>	93.837	U01HL38844		223,734	223,734
<i>Pass-through from University of Wisconsin</i>	93.837	271G935		44,625	44,625
<i>Pass-through from University of California, San Francisco</i>	93.837	502005		89,225	89,225
<i>Pass-through from University of Florida</i>	93.837	5R01HL6101804		13,005	13,005
<i>Pass-through from University of Massachusetts</i>	93.837	R01HL66643		30,023	30,023
<i>Pass-through from University of Michigan</i>	93.837	HL46292		22	22
<i>Pass-through from University of Michigan</i>	93.837	HL58240		104,347	104,347
<i>Pass-through from University of Michigan</i>	93.837	R01HL039107		289,800	289,800
<i>Pass-through from University of Minnesota</i>	93.837	R01HL63082		329,488	329,488
<i>Pass-through from University of Missouri</i>	93.837	HL62261		57,752	57,752
<i>Pass-through from University of Pittsburgh</i>	93.837	5U01HL61744		2,319	2,319
<i>Pass-through from University of Washington</i>	93.837	R01HL6562201		8,125	8,125
<i>Pass-through from Vanderbilt Medical Center</i>	93.837	5r13HL6570502		(2,552)	(2,552)
<i>Pass-through from Washington University</i>	93.837	WU-HT-99-47		621	621
Lung Diseases Research	93.838		59,907	6,389,346	6,449,253
<i>Pass-through from Baylor College of Medicine</i>	93.838	R01HL64934		15,563	15,563

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Lung Diseases Research (continued)					
<i>Pass-through from Compact Membrane Systems, Inc.</i>	93.838	R44HL5435303		75,521	75,521
<i>Pass-through from Inotek, Inc.</i>	93.838	R43HL6352601		11,090	11,090
<i>Pass-through from Southwest Foundation for Biomedical Research</i>	93.838	HL52636		793,226	793,226
<i>Pass-through from University of New Mexico</i>	93.838	5R01HL6454802		192,954	192,954
Blood Diseases and Resources Research	93.839			1,817,414	1,817,414
<i>Pass-through from Allied Innovative Systems</i>	93.839	R3HL70337A		12,105	12,105
<i>Pass-through from Avox Systems</i>	93.839	HL64429		1,140	1,140
<i>Pass-through from Baylor College of Medicine</i>	93.839	R01HL65096		56,835	56,835
<i>Pass-through from Baylor College of Medicine</i>	93.839	R01HL65967		3,122	3,122
<i>Pass-through from Columbia University</i>	93.839	5P50HL6029204		21,920	21,920
<i>Pass-through from Columbia University</i>	93.839	5R01HL5377204A		187,112	187,112
<i>Pass-through from University of Alabama At Birmingham</i>	93.839	N01 HC95095		122,517	122,517
<i>Pass-through from University of Wisconsin System</i>	93.839	02LM970080FHA		127,002	127,002
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		1,396,720	8,047,203	9,443,923
<i>Pass-through from Chrysalis Biotechnology</i>	93.846	2R44AR4550802		17,282	17,282
<i>Pass-through from Hospital for Joint Diseases</i>	93.846	U01AR42540		1,488	1,488
<i>Pass-through from Jackson Labs</i>	93.846	R0145433		147,836	147,836
<i>Pass-through from John Hopkins University</i>	93.846	R0AR42659		18,536	18,536
<i>Pass-through from North Shore University Hospital</i>	93.846	5 R01 AR044422 06		116,304	116,304
<i>Pass-through from Stanford University</i>	93.846	1R01AR48465		13,396	13,396
<i>Pass-through from University of Alabama</i>	93.846	1P50AR45231		43,805	43,805
<i>Pass-through from University of Alabama</i>	93.846	5R01AR42503		205,450	205,450
<i>Pass-through from University of Alabama</i>	93.846	R01AR4250307		48,435	48,435
<i>Pass-through from University of Missouri</i>	93.846	AR46798		199,061	199,061
<i>Pass-through from University of Tennessee</i>	93.846	N01AR92242		11,711	11,711
<i>Pass-through from Wayne State University</i>	93.846	N01AR02251		397,439	397,439
Diabetes, Endocrinology and Metabolism Research	93.847		601,875	15,126,058	15,727,933
<i>Pass-through from Agennix Inc.</i>	93.847	2R42DK5537402		101,648	101,648
<i>Pass-through from Biomedical Development Corporation</i>	93.847	DK60278		5,889	5,889
<i>Pass-through from Brigham and Women's Hospital</i>	93.847	DK48330		36,129	36,129
<i>Pass-through from Case Western Reserve University</i>	93.847	1R01DK5812602		9,104	9,104
<i>Pass-through from Case Western Reserve University</i>	93.847	N01DK62203		227,340	227,340
<i>Pass-through from Chrysalis Biotechnology</i>	93.847	R44DK5358001		(7,919)	(7,919)
<i>Pass-through from Joslin Diabetes Center</i>	93.847	1R01DK5674402		14,960	14,960
<i>Pass-through from Natural Therapeutics Inc.</i>	93.847	1R43DK47497		21,515	21,515
<i>Pass-through from Natural Therapeutics Inc.</i>	93.847	1R43DK59068		28,195	28,195
<i>Pass-through from University of Chicago</i>	93.847	DK58026		64,349	64,349
<i>Pass-through from University of Chicago</i>	93.847	R01 DK58026		76,125	76,125
Digestive Diseases and Nutrition Research	93.848		359,065	9,193,504	9,552,569
<i>Pass-through from Barnes-Jewish Hospital</i>	93.848	1 R01 DK54061-2		5,852	5,852
<i>Pass-through from Baylor College of Medicine</i>	93.848	1P30DK56338		136,382	136,382
<i>Pass-through from Baylor College of Medicine</i>	93.848	P30DK5633802		130,052	130,052

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Digestive Diseases and Nutrition Research (continued)					
<i>Pass-through from Natural Therapeutics Inc.</i>	93.848	R43DK52740		19,761	19,761
<i>Pass-through from Southwest Foundation for Biomedical Research</i>	93.848	750187		26,678	26,678
<i>Pass-through from University of Virginia</i>	93.848	7R01DK5239505		57,979	57,979
Kidney Diseases, Urology and Hematology Research					
<i>Pass-through from Columbia Hospital At Medical Center Dallas</i>	93.849	5R01DK49368	125,299	11,811,854	11,937,153
<i>Pass-through from Duke University</i>	93.849	5R01DK5822603		583	583
<i>Pass-through from University of Miami</i>	93.849	DPT1		56,734	56,734
<i>Pass-through from Vanderbilt University</i>	93.849	5P01DK3822614		2,835	2,835
<i>Pass-through from Yale University</i>	93.849	5P50DK5732803		269,545	269,545
Extramural Research Programs in the Neurosciences and Neurological Disorders					
<i>Pass-through from Baylor College of Medicine</i>	93.853		1,241,539	18,801,928	20,043,467
<i>Pass-through from Baylor College of Medicine</i>	93.853	5R01NS2188918		27,643	27,643
<i>Pass-through from Baylor College of Medicine</i>	93.853	R01 NS21889		155,288	155,288
<i>Pass-through from Baylor College of Medicine</i>	93.853	R01NS42772		14,891	14,891
<i>Pass-through from Baylor Research Institute</i>	93.853	1R21NS4030901A1		16,665	16,665
<i>Pass-through from Emory University</i>	93.853	1R01NS3664301A1		15,636	15,636
<i>Pass-through from Emory University</i>	93.853	NS36643		10,116	10,116
<i>Pass-through from Mayo Clinic Rochester</i>	93.853	R01NS41558		61,703	61,703
<i>Pass-through from Mayo Foundation</i>	93.853	R01S39987		397	397
<i>Pass-through from Microfab Technologies Inc.</i>	93.853	UTA02-164 / NC01		12,770	12,770
<i>Pass-through from Palo Alto Institute for Research and Education</i>	93.853	KAU02, Amd 1		40,502	40,502
<i>Pass-through from Presbyterian-St. Luke's Pass-through from Rush Presbyterian St Luke's Pass-through from Thomas Jefferson University</i>	93.853	5R01NS3343005		31,556	31,556
<i>Pass-through from University of Cincinnati</i>	93.853	NS33430		34,640	34,640
<i>Pass-through from University of Iowa</i>	93.853	5R01NS4277702		51,643	51,643
<i>Pass-through from University of Maryland</i>	93.853	R01 NS39160		5,970	5,970
<i>Pass-through from University of Michigan</i>	93.853	1R01NS38554		15,338	15,338
<i>Pass-through from University of Rochester</i>	93.853	NS39486		1,079	1,079
<i>Pass-through from University of Rochester</i>	93.853	5R01NS38916		3,648	3,648
<i>Pass-through from University of Tennessee</i>	93.853	5R01NS3716705		900	900
<i>Pass-through from Wake Forest University</i>	93.853	NS38583		45,233	45,233
<i>Pass-through from Washington University School of Medicine</i>	93.853	R07300326		55,939	55,939
<i>Pass-through from Wayne State University</i>	93.853	NS34447		87,057	87,057
<i>Pass-through from Washington University</i>	93.853	NS42167		29,968	29,968
Biological Basis Research in Neurosciences					
<i>Pass-through from Emory University</i>	93.854	UTA00-098 / 5 R01 NS40221-03	317,639	9,789,275	10,106,914
<i>Pass-through from Nowack, Robert (an Individual)</i>	93.854	UTA01-463		141,389	141,389
<i>Pass-through from Rice University</i>	93.854	R01NS3858501A1		35,528	35,528
<i>Pass-through from University of Maryland</i>	93.854	R01NS3858501A1		18,680	18,680
Allergy, Immunology and Transplantation Research					
<i>Pass-through from Albert Einstein College of Medicine</i>	93.855	7P01A13122910	353,381	11,335,871	11,689,252
				11,618	11,618

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Allergy, Immunology and Transplantation Research (continued)					
<i>Pass-through from Baylor College of Medicine</i>	93.855	R18AI39782		114,628	114,628
<i>Pass-through from University of Alabama</i>	93.855	N01AI15113		4,674	4,674
Microbiology and Infectious Diseases Research	93.856		3,478,982	29,876,574	33,355,556
<i>Pass-through from Albert Einstein College of Medicine</i>	93.856	502252		126,670	126,670
<i>Pass-through from Albert Einstein College of Medicine</i>	93.856	502552		136,998	136,998
<i>Pass-through from Baylor College of Medicine</i>	93.856	5 U01 AI41089-02		39,944	39,944
<i>Pass-through from Baylor College of Medicine</i>	93.856	502342		32,858	32,858
<i>Pass-through from Baylor College of Medicine</i>	93.856	5R01AI41168		9,280	9,280
<i>Pass-through from Baylor College of Medicine</i>	93.856	5R01AI47341		54,104	54,104
<i>Pass-through from Baylor College of Medicine</i>	93.856	P30AI36211		16,185	16,185
<i>Pass-through from Baylor College of Medicine</i>	93.856	R01AI41735		108,066	108,066
<i>Pass-through from Biomedical Development Corporation</i>	93.856	AR41777		92,137	92,137
<i>Pass-through from Brigham and Women's Hospital</i>	93.856	02LM010978FN		72,549	72,549
<i>Pass-through from Chrysalis Biotechnology</i>	93.856	R44AI3815303		5,502	5,502
<i>Pass-through from Hawaii Biotech</i>	93.856	AI39878		35,957	35,957
<i>Pass-through from Incell Corporation</i>	93.856	AI46111		74,276	74,276
<i>Pass-through from Inotek, Inc.</i>	93.856	R44AI4074902		2,851	2,851
<i>Pass-through from Marine Biological Laboratory</i>	93.856	5U01AI43		101,179	101,179
<i>Pass-through from Social and Scientific Systems, Inc.</i>	93.856	#200IC005		31,792	31,792
<i>Pass-through from Social and Scientific System</i>	93.856	U01AI46362		87,105	87,105
<i>Pass-through from Social and Scientific Systems</i>	93.856	U01AI38858		16,453	16,453
<i>Pass-through from University of Alabama</i>	93.856	N01 AI5440		52,670	52,670
<i>Pass-through from University of Georgia</i>	93.856	RR374-002/2264727		36,262	36,262
<i>Pass-through from University of Louisville</i>	93.856	T15AI0755201A1		116,497	116,497
<i>Pass-through from University of Minnesota</i>	93.856	1U01AI46957		4,074	4,074
<i>Pass-through from University of Minnesota</i>	93.856	1U01AI46957		274,507	274,507
<i>Pass-through from University of New Mexico Health Science Center</i>	93.856	01EMF010993N		337,852	337,852
Pharmacology, Physiology, and Biological Chemistry Research	93.859		7,524,013	22,787,502	30,311,515
<i>Pass-through from Harvard Medical School</i>	93.859	UTA02-321 / 2 R01 GM55090-05		156,249	156,249
<i>Pass-through from Massachusetts General Hospital</i>	93.859	1U54GM62119 501799		91,486	91,486
<i>Pass-through from University of Cal - San Francisco</i>	93.859	2389sc, Amd 2		40,044	40,044
<i>Pass-through from University of California</i>	93.859	2644sc		298,768	298,768

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Pharmacology, Physiology, and Biological					
Chemistry Research (continued)					
Pass-through from University of Louisville Research	93.859	R1GM623788		68,092	68,092
Pass-through from University of Louisville School	93.859	01-685-01		72,083	72,083
Pass-through from University of North Carolina at	93.859	5-30883		80,683	80,683
Genetics and Developmental Biology Research and Research Training	93.862		242,716	13,927,826	14,170,542
Pass-through from Duke University	93.862	DS658 / 5 R01 GM62746-02		122,975	122,975
Pass-through from Medical College of Wisconsin	93.862	5R01GM56515		10,106	10,106
Pass-through from University of Chicago	93.862	R01 GM55759		62,989	62,989
Pass-through from University of Chicago	93.862	R01 GM57721		321	321
Pass-through from University of Idaho	93.862	ABK123-02A		22,489	22,489
Pass-through from University of Michigan	93.862	R01GM65509		1,017,045	1,017,045
Population Research	93.864		664,055	6,755,465	7,419,520
Pass-through from New England Research Institute	93.864	N01HD43200		5,685	5,685
Pass-through from Penn State University	93.864	1620-UT-JHU-36093		300,131	300,131
Pass-through from University of Michigan	93.864	F005867		28,718	28,718
Pass-through from University of Florida	93.864	B09099		7,367	7,367
Pass-through from University of Wyoming	93.864	502305		11,068	11,068
Center for Research for Mothers and Children	93.865		1,391,047	20,612,671	22,003,718
Pass-through from Baylor College of Medicine	93.865	1 U01 HD 39372-01		(26,466)	(26,466)
Pass-through from Baylor College of Medicine	93.865	5 R01 HD 34031-04		2,102	2,102
Pass-through from Baylor College of Medicine	93.865	5 U01 HD39372 2		235,776	235,776
Pass-through from Case Western Reserve University	93.865	HD36036		46,001	46,001
Pass-through from Children's Hospital Los Angeles	93.865	1R01HD41224		7,858	7,858
Pass-through from Columbia-Presbyterian Medical Center	93.865	RO1HD3865202		27,207	27,207
Pass-through from Eastern Virginia Medical School	93.865	P01HD13021		100,375	100,375
Pass-through from Florida State University	93.865	R01HD30988		819	819
Pass-through from Southwest Foundation for Biomedical Research	93.865	751187		65,929	65,929
Pass-through from University of Kansas	93.865	FY2000-040 M4		124,246	124,246
Pass-through from University of Kansas Research Center	93.865	FY2000-040		(881)	(881)
Pass-through from University of Alabama	93.865	5 U10 HD27869-10		23,490	23,490
Pass-through from University of Chicago	93.865	HD38287		632	632
Pass-through from University of Illinois	93.865	9R01HD4134207		46,332	46,332
Pass-through from Yale University	93.865	5K12HD0085016		93,627	93,627
Pass-through from Yale University	93.865	5P50HD25802		84,084	84,084
Aging Research	93.866		2,740,251	17,035,680	19,775,931
Pass-through from Baylor College of Medicine	93.866	1 P01 NS38660-01		64,553	64,553
Pass-through from Baylor College of Medicine	93.866	502398		22,938	22,938
Pass-through from Biotex, Inc.	93.866	R43AG1927601		20,930	20,930
Pass-through from Florida State University	93.866	F63033 / 1 R03 AG19335		14,612	14,612

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Aging Research (continued)					
<i>Pass-through from St. Jude Children's Research Hospital</i>	93.866	5R01AG16332		15	15
<i>Pass-through from University of Michigan</i>	93.866	M05		93,776	93,776
<i>Pass-through from University of Medicine and Dentistry of New Jersey</i>	93.866	5R01AG1532105		100,887	100,887
<i>Pass-through from University of California, San Diego</i>	93.866	P010045848		80,026	80,026
<i>Pass-through from University of Georgia</i>	93.866	5R01AG1532105		57,089	57,089
<i>Pass-through from University of Michigan</i>	93.866	AG20591		20,270	20,270
<i>Pass-through from University of Michigan</i>	93.866	R01AG1598301		(750)	(750)
<i>Pass-through from University of Washington</i>	93.866	37257		35,477	35,477
<i>Pass-through from University of Washington</i>	93.866	5U01AG1697603		26,841	26,841
Vision Research	93.867		130,656	14,751,344	14,882,000
<i>Pass-through from Columbia University</i>	93.867	5-R01 EY09076-12		34,657	34,657
<i>Pass-through from Jaeb Center for Health Research</i>	93.867	U10EY09867		10,667	10,667
<i>Pass-through from John Hopkins University</i>	93.867	200113		34,673	34,673
<i>Pass-through from Kestrel Corporation</i>	93.867	2R44EY12174-02		25,310	25,310
<i>Pass-through from Ohio State University Research</i>	93.867	RF00902261		278,631	278,631
<i>Pass-through from Ohio State University Research</i>	93.867	RF00906517		24,998	24,998
<i>Pass-through from Oregon Health Science Center</i>	93.867	EY05874		18	18
<i>Pass-through from Oregon Health Sciences University</i>	93.867	2U10EY05874		129,132	129,132
<i>Pass-through from Oregon Health Sciences University</i>	93.867	1R01EY13139		14,455	14,455
<i>Pass-through from Retina Foundation of the SW</i>	93.867	R01 EY05235		108,723	108,723
<i>Pass-through from Johns Hopkins University</i>	93.867	LSOCA-96195		186,289	186,289
<i>Pass-through from University of Pennsylvania</i>	93.867	5 U10 EY 06266 17		1,898	1,898
<i>Pass-through from University of Pennsylvania</i>	93.867	5 U10 EY 06266-16		17,471	17,471
<i>Pass-through from University of Nebraska Medical Center</i>	93.867	R01EY10542		19,250	19,250
Medical Library Assistance	93.879		121,077	527,497	648,574
<i>Pass-through from Houston Academy of Medicine</i>	93.879	N01LM63525		(591)	(591)
<i>Pass-through from Rice University</i>	93.879	R2026573900002		7,093	7,093
<i>Pass-through from Rice University</i>	93.879	T 2 T15 LM07093-01		11,838	11,838
<i>Pass-through from Rice University</i>	93.879	T15LM07093		25,715	25,715
<i>Pass-through from U of C Berkeley National Laboratory</i>	93.879	6515114		61,193	61,193
Minority Access to Research Careers	93.880			331,867	331,867
Grants for Residency Training in General Internal Medicine and/or General Pediatrics	93.884			543,568	543,568
Physician Assistant Training in Primary Care	93.886			147,439	147,439
<i>Pass-through from Amersa</i>	93.886	FLSHP		74,060	74,060
Alcohol Research Center Grants	93.891				
<i>Pass-through from Yale University</i>	93.891	1P50AA1287001		156,125	156,125

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
Resource and Manpower Development in the Environmental Health Sciences	93.894		70,544	3,399,430	3,469,974
Resource and Manpower Development in the Environmental Health Sciences (continued)					
<i>Pass-through from Texas A&M Research Foundation</i>	93.894	P30ES0910603S1		6,758	6,758
Grants for Faculty Development in Family Medicine	93.895			226,116	226,116
Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine/General Pediatrics)	93.896			340,393	340,393
Rural Health Medical Education Demonstration Project	93.906			53,563	53,563
Family and Community Violence Prevention Program					
<i>Pass-through from Central State University-Wilberforce, Ohio</i>	93.910	660170&660200		212,765	212,765
Rural Health Outreach and Rural Network Development Program	93.912			41,241	41,241
HIV Care Formula Grants	93.917			154,342	154,342
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919			112,513	112,513
Ryan White HIV/AIDS Dental Reimbursements	93.924			128,382	128,382
Healthy Start Initiative					
<i>Pass-through from Dallas Health Start</i>	93.926	4STH48 S01701052		295	295
Special Projects of National Significance	93.928			27,526	27,526
<i>Pass-through from Camino De Vida Center for HIV</i>	93.928	1H97HA00186		8,506	8,506
<i>Pass-through from Centro De Salud Familiar La Fe</i>	93.928	1H97HA0018		37,903	37,903
Center for Medical Rehabilitation Research	93.929			349,088	349,088
<i>Pass-through from Baylor College of Medicine</i>	93.929	5R03HD35856		82,575	82,575
Fogarty International Research Collaboration Award	93.934		38,655	134,328	172,983
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems					
<i>Pass-through from Education Service Center</i>	93.938	CCU608911		6,876	6,876
<i>Pass-through from National Association of Student Personnel</i>	93.938	U87/CCU313		331	331
HIV Prevention Activities-Health Department Based	93.940		27,971	223,203	251,174
<i>Pass-through from City of Houston</i>	93.940	FC38863		39,738	39,738
<i>Pass-through from Harris County Health Department</i>	93.940	01GEN0161		8	8
<i>Pass-through from Harris County Health Department</i>	93.940	01GEN0188		1,452	1,452
<i>Pass-through from Harris County Health Department</i>	93.940	01GEN0189		185,399	185,399

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RESEARCH AND DEVELOPMENT CLUSTER (continued)					
U.S. Department of Health and Human Services (continued)					
HIV Demonstration, Research, Public and Professional Education Projects	93.941			283,189	283,189
Tuberculosis Demonstration, Research, Public and Professional Education Block Grants for Prevention and Treatment of Substance Abuse	93.947			21,012	21,012
Special Minority Initiatives	93.959			432,760	432,760
Geriatric Education Centers	93.960		33,379	479,207	512,586
<i>Pass-through from Baylor College of Medicine</i>	93.969	5 D31 AH70085-02		14,781	14,781
<i>Pass-through from Baylor College of Medicine</i>	93.969	5D31HP70112-02		14,328	14,328
<i>Pass-through from Baylor College of Medicine</i>	93.969	741613878		(66)	(66)
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977			67,869	67,869
Preventive Health Services-Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants	93.978		(646)	352,792	352,146
Academic Administrative Units in Primary Care Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.984			23,175	23,175
Senior International Fellowships	93.988			973,230	973,230
Preventive Health and Health Services Block Grant	93.989		22,000	196,522	218,522
Maternal and Child Health Services Block Grant to the States	93.991			513,253	513,253
Total - U.S. Department of Health and Human Services				<u>386,858</u>	<u>386,858</u>
				<u>42,179,694</u>	<u>552,609,131</u>
					<u>594,788,825</u>
Corporation for National and Community Service					
	94.XXX	UTA01-195		3,025	3,025
Retired and Senior Volunteer Program	94.002			26,132	26,132
AmeriCorps	94.006			1,908,272	1,908,272
Total - Corporation for National and Community Service				<u>3,025</u>	<u>1,934,404</u>
					<u>1,937,429</u>
Miscellaneous					
Miscellaneous	N.A.	I2PHNP530		10,105	10,105
Total - Miscellaneous				<u>—</u>	<u>10,105</u>
Total Research and Development Cluster				<u>63,743,119</u>	<u>1,014,086,600</u>
					<u>1,077,829,719</u>
STUDENT FINANCIAL ASSISTANCE CLUSTER					
U.S. Department of Education					
Federal Supplemental Educational Opportunity Grants	84.007			17,369,050	17,369,050
Federal Family Education Loans	84.032				
Loans Disbursed	84.032		1,589,009	1,007,096,873	1,008,685,882
Interest Subsidy on Student Loans	84.032			1,255,386	1,255,386
Special Allowance on Student Loans	84.032			1,286,675	1,286,675
Federal Work-Study Program	84.033			19,879,506	19,879,506
Federal Perkins Loan Program	84.038			22,624,254	22,624,254
Federal Pell Grant Program	84.063			282,817,001	282,817,001
Federal Direct Student Loans	84.268			70,904,358	70,904,358
Total - U.S. Department of Education				<u>1,589,009</u>	<u>1,423,233,103</u>
					<u>1,424,822,112</u>

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STUDENT FINANCIAL ASSISTANCE CLUSTER (continued)					
U.S. Department of Health and Human Services					
Health Education Assistance Loans	93.108			58,394	58,394
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342			2,117,020	2,117,020
Nursing Student Loans	93.364			565,737	565,737
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925			1,856,292	1,856,292
Total - U.S. Department of Health and Human Services			—	4,597,443	4,597,443
Total Student Financial Assistance Cluster			<u>1,589,009</u>	<u>1,427,830,546</u>	<u>1,429,419,555</u>
AGING CLUSTER					
U.S. Department of Health and Human Services					
Special Programs for the Aging-Title III, Part B- Grants for Supportive Services and Senior Centers	93.044		22,373,352	1,759,758	24,133,110
Special Programs for the Aging- Title III, Part C-Nutrition Services	93.045		22,033,573		22,033,573
Total - U.S. Department of Health and Human Services			44,406,925	1,759,758	46,166,683
Total Aging Cluster			<u>44,406,925</u>	<u>1,759,758</u>	<u>46,166,683</u>
CHILD CARE CLUSTER					
U.S. Department of Health and Human Services					
Child Care and Development Block Grant <i>Pass-through from Southeast Texas Workforce Development Board</i>	93.575		155,670,072	46,830,884	202,500,956
Child Care Mandatory and Matching Funds of the Child Care and Development Fund <i>Pass-through from Upper Rio Grande Workforce Development Board</i>	93.575	WDB-1042		278,870	278,870
	93.596		199,817,133	26	199,817,159
	93.596			106,710	106,710
Total - U.S. Department of Health and Human Services			355,487,205	47,216,490	402,703,695
Total Child Care Cluster			<u>355,487,205</u>	<u>47,216,490</u>	<u>402,703,695</u>
CHILD NUTRITION CLUSTER					
U.S. Department of Agriculture					
School Breakfast Program	10.553		197,633,266	2,448,280	200,081,546
National School Lunch Program	10.555		616,405,373	3,810,320	620,215,693
Special Milk Program for Children	10.556		91,751		91,751
Summer Food Service Program for Children	10.559		23,517,385	3,367	23,520,752
Total - U.S. Department of Agriculture			837,647,775	6,261,967	843,909,742
Total Child Nutrition Cluster			<u>837,647,775</u>	<u>6,261,967</u>	<u>843,909,742</u>
CONSOLIDATED HEALTH CENTERS CLUSTER					
U.S. Department of Health and Human Services					
Community Health Centers	93.224			32,973	32,973
Total - U.S. Department of Health and Human Services			—	32,973	32,973
Total Consolidated Health Centers Cluster			<u>—</u>	<u>32,973</u>	<u>32,973</u>

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DISABILITY INSURANCE/SSI CLUSTER					
Social Security Administration					
Social Security-Disability Insurance	96.001			94,017,990	94,017,990
Total - Social Security Administration			—	94,017,990	94,017,990
Total Disability Insurance/SSI Cluster			—	94,017,990	94,017,990
EMERGENCY FOOD ASSISTANCE CLUSTER					
U.S. Department of Agriculture					
Emergency Food Assistance Program (Administrative Costs)	10.568		5,064,215	73,910	5,138,125
Emergency Food Assistance Program (Food Commodities)	10.569		36,449,880		36,449,880
Total - U.S. Department of Agriculture			41,514,095	73,910	41,588,005
Total Emergency Food Assistance Cluster			41,514,095	73,910	41,588,005
EMPLOYMENT SERVICES CLUSTER					
U.S. Department of Labor					
Employment Service	17.207		8,186,169	48,978,246	57,164,415
Disabled Veterans' Outreach Program (DVOP)	17.801			4,130,756	4,130,756
Local Veterans' Employment Representative Program	17.804			4,503,232	4,503,232
Total - U.S. Department of Labor			8,186,169	57,612,234	65,798,403
Total Employment Services Cluster			8,186,169	57,612,234	65,798,403
FEDERAL TRANSIT CLUSTER					
U.S. Department of Transportation					
Federal Transit-Capital Investment Grants	20.500		7,306,591		7,306,591
Federal Transit-Formula Grants	20.507		2,104,503	6,931	2,111,434
<i>Pass-through from City of Lubbock</i>	20.507	TX-90-X491		83,194	83,194
Total - U.S. Department of Transportation			9,411,094	90,125	9,501,219
Total Federal Transit Cluster			9,411,094	90,125	9,501,219
FISH AND WILDLIFE CLUSTER					
U.S. Department of the Interior					
Sport Fish Restoration	15.605			14,269,575	14,269,575
Wildlife Restoration	15.611			8,289,137	8,289,137
Total - U.S. Department of the Interior			—	22,558,712	22,558,712
Total Fish and Wildlife Cluster			—	22,558,712	22,558,712
FOOD STAMP CLUSTER					
U.S. Department of Agriculture					
Food Stamps	10.551			1,499,982,618	1,499,982,618
State Administrative Matching Grants for Food Stamp Program	10.561		9,523,331	142,851,582	152,374,913
Total - U.S. Department of Agriculture			9,523,331	1,642,834,200	1,652,357,531
Total Food Stamp Cluster			9,523,331	1,642,834,200	1,652,357,531
FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER					
Corporation for National and Community Service					
Foster Grandparent Program	94.011		(24,000)	1,940,849	1,916,849
Total - Corporation for National and Community Service			(24,000)	1,940,849	1,916,849
Total Foster Grandparent/Senior Companion Cluster			(24,000)	1,940,849	1,916,849

STATE OF TEXAS

Schedule of Expenditures of Federal Awards

For the Year Ended August 31, 2002

Cluster Name/Federal Grantor/Program Name/ Pass-Through Entity	CFDA	Federal/Pass- through Entity Other Identifying No.	Pass-Through to Non-state Entities	Expenditures	Total
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER					
U.S. Department of Transportation					
Highway Planning and Construction	20.205		46,538,257	2,163,618,172	2,210,156,429
<i>Pass-through from Dowling</i>					
<i>College-Nat Center</i>	20.205	ITS-9536		93,161	93,161
<i>Pass-through from Geo-con</i>	20.205	00-103		9,226	9,226
<i>Pass-through from Jefferson County, Texas</i>	20.205	99-145		16,509	16,509
Total - U.S. Department of Transportation			<u>46,538,257</u>	<u>2,163,737,068</u>	<u>2,210,275,325</u>
Total Highway Planning and Construction Cluster			<u>46,538,257</u>	<u>2,163,737,068</u>	<u>2,210,275,325</u>
HIGHWAY SAFETY CLUSTER					
U.S. Department of Transportation					
State and Community Highway Safety	20.600		7,585,212	6,968,310	14,553,522
<i>Pass-through from Brazos County</i>	20.600	589XXF5013		1,691	1,691
<i>Pass-through from University of Vermont</i>	20.600	DTNH22-01-H05223		40,215	40,215
Alcohol Traffic Safety and Drunk Driving					
Prevention Incentive Grants	20.601		366,082	379,871	745,953
Occupant Protection	20.602		800,542		800,542
Safety Incentive Grants for Use of Seatbelts	20.604		5,353,809	763,871	6,117,680
Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons	20.605		<u>2,571,233</u>	<u>1,416,737</u>	<u>3,987,970</u>
Total - U.S. Department of Transportation			<u>16,676,878</u>	<u>9,570,695</u>	<u>26,247,573</u>
Total Highway Safety Cluster			<u>16,676,878</u>	<u>9,570,695</u>	<u>26,247,573</u>
HIV CLUSTER					
U.S. Department of Health and Human Services					
HIV Emergency Relief Project Grants					
<i>Pass-through from University Hospital</i>	93.914	RWHITE		208,225	208,225
Total - U.S. Department of Health and Human Services			—	<u>208,225</u>	<u>208,225</u>
Total HIV Cluster			—	<u>208,225</u>	<u>208,225</u>
MEDICAID CLUSTER					
U.S. Department of Health and Human Services					
State Medicaid Fraud Control Units	93.775			2,216,514	2,216,514
State Survey and Certification of Health Care Providers and Suppliers	93.777			47,895,779	47,895,779
Medical Assistance Program	93.778		<u>9,966,745</u>	<u>8,706,163,476</u>	<u>8,716,130,221</u>
Total - U.S. Department of Health and Human Services			<u>9,966,745</u>	<u>8,756,275,769</u>	<u>8,766,242,514</u>
Total Medicaid Cluster			<u>9,966,745</u>	<u>8,756,275,769</u>	<u>8,766,242,514</u>
PUBLIC WORKS/ECONOMIC DEV CLUSTER					
U.S. Department of Commerce					
Grants for Public Works and Economic Development Facilities	11.300			516,520	516,520
Economic Adjustment Assistance	11.307			<u>1,434,146</u>	<u>1,434,146</u>
Total - U.S. Department of Commerce			—	<u>1,950,666</u>	<u>1,950,666</u>
Total Public Works/Economic Dev Cluster			—	<u>1,950,666</u>	<u>1,950,666</u>
SPECIAL EDUCATION CLUSTER					
U.S. Department of Education					
Special Education-Grants to States	84.027		439,679,895	18,285,218	457,965,113
<i>Pass-through from Ed Service Center, Region XI</i>	84.027	13570883		46,477	46,477

STATE OF TEXAS

Schedule of Expenditures of Federal Awards

For the Year Ended August 31, 2002

Cluster Name/Federal Grantor/Program Name/ Pass-Through Entity	CFDA	Federal/Pass- through Entity Other Identifying No.	Pass-Through to Non-state Entities	Expenditures	Total
SPECIAL EDUCATION CLUSTER (continued)					
U.S. Department of Education (continued)					
<i>Pass-through from Region XI Esc Ft Worth</i>	84.027	DEC SER		200,937	200,937
<i>Pass-through from Region XI Esc Ft Worth</i>	84.027	VIP		27,466	27,466
Special Education-Preschool Grants	84.173		21,924,618	57,894	21,982,512
Total - U.S. Department of Education			<u>461,604,513</u>	<u>18,617,992</u>	<u>480,222,505</u>
Total Special Education Cluster			<u>461,604,513</u>	<u>18,617,992</u>	<u>480,222,505</u>
TRIO CLUSTER					
U.S. Department of Education					
TRIO-Student Support Services	84.042			4,012,747	4,012,747
TRIO-Talent Search	84.044			2,803,831	2,803,831
TRIO-Upward Bound	84.047			8,565,407	8,565,407
TRIO-Educational Opportunity Centers	84.066			663,767	663,767
TRIO-McNair Post-Baccalaureate Achievement	84.217			2,247,702	2,247,702
Total - U.S. Department of Education			<u>—</u>	<u>18,293,454</u>	<u>18,293,454</u>
Total Trio Cluster			<u>—</u>	<u>18,293,454</u>	<u>18,293,454</u>
WORKFORCE INVESTMENT ACT CLUSTER					
U.S. Department of Labor					
Workforce Investment Act	17.255		43,132,833	9,569,722	52,702,555
<i>Pass-through from Alamo Area Development Corporation</i>	17.255	AADC-2001-04		76,035	76,035
<i>Pass-through from Harris County Community Development Department</i>	17.255	2001-061		424	424
<i>Pass-through from Lower Rio Grande Valley Workforce Development Board</i>	17.255	00-YS0002		(320)	(320)
<i>Pass-through from Middle Rio Grande Workforce Pass-through from South Plains Food Bank</i>	17.255	WFB-04-050-02 13541735 GRUB		72,090	72,090
<i>Pass-through from South Plains Food Bank</i>	17.255			2,108	2,108
WIA Adult Program	17.258		67,401,126	4,806,234	72,207,360
<i>Pass-through from Lower Rio Grande Valley Workforce Development Board</i>	17.258	426011		361,090	361,090
<i>Pass-through from Tarrant County Workforce Development Board</i>	17.258	752681216		8,623	8,623
WIA Youth Activities	17.259		83,635,384	3,479,721	87,115,105
WIA Dislocated Workers	17.260		53,965,548	3,094,447	57,059,995
Total - U.S. Department of Labor			<u>248,134,891</u>	<u>21,470,174</u>	<u>269,605,065</u>
Total Workforce Investment Act Cluster			<u>248,134,891</u>	<u>21,470,174</u>	<u>269,605,065</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 4,734,859,640</u>	<u>\$ 21,027,395,557</u>	<u>\$ 25,762,255,197</u>

STATE OF TEXAS

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended August 31, 2002

(1) Summary of Significant Accounting Policies

(a) Reporting Entity

The Schedule of Expenditures of Federal Awards (the "Schedule") includes the activity of all federal award programs administered by the State of Texas, except for four component units, for the fiscal year ended August 31, 2002. Those component units, Texas Guaranteed Student Loan Corporation, Texas A&M Research Foundation, Boll Weevil Foundation of the Department of Agriculture, and Texas State Affordable Housing Corporation, are subject to separate audits in compliance with Office of Management Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. The federal transactions for these four entities are excluded from the Schedule.

Federal award programs include expenditures, pass-throughs to non-state agencies (i.e., payments to subrecipients), non-monetary assistance, and loan programs.

(b) Basis of Presentation

The Schedule presents total federal awards expended for each individual federal program in accordance with OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Federal award program titles are reported as presented in the Catalog of Federal Domestic Assistance (CFDA). Federal award program titles not presented in the Catalog are identified by Federal Agency number followed by (.xxx).

(c) Basis of Accounting

The expenditures for each of the federal financial assistance programs are presented in the Schedule on a modified accrual basis. The modified accrual basis of accounting incorporates an estimation approach to determine the amount of expenditures incurred if not yet billed by a vendor. Thus, those Federal programs presenting negative amounts on the Schedule are the result of prior year estimates being overstated and/or reimbursements due back to the grantor.

(d) Matching Costs

Matching costs, the nonfederal share of certain program costs, are not included in the Schedule, except for the State's share of unemployment insurance (See Note 4).

(2) Relationship to Federal Financial Reports

The regulations and guidelines governing the preparation of Federal financial reports vary by Federal agency and among programs administered by the same agency. Accordingly, the amounts reported in the Federal financial reports do not necessarily agree with the amounts reported in the accompanying Schedule which is prepared on the basis explained in Note 1(c).

STATE OF TEXAS

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended August 31, 2002

(3) Relationship to Revenues in the State of Texas' Basic Financial Statements

The following is a reconciliation of total Federal awards expended as reported in the Schedule to Federal revenues reported in the basic financial statements.

Federal Revenues

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	\$ 20,307,347,786
Statement of Revenues, Expenses, and Changes in Net Assets – Proprietary Funds	2,085,784,225
Statement of Changes in Fiduciary Net Assets	1,183,417
Combining Statement of Revenues, Expenditures, and Changes in Net Assets – Discretely Presented Proprietary Component Units	<u>86,725,913</u>
Total Federal Revenue Per Financial Statements	22,481,041,341

Reconciling Items

College and University Federal Receipts Passed-through to Non-state Entities *	60,558,617
Non-Cash Federal Commodities/Vaccines/ Surplus Property/Other (Note 6)	235,360,503
Various Loans Processed by Universities (Note 5)	1,104,027,235
State Unemployment Funds (Note 4)	2,273,095,560
Other **	(177,234,956)
Agencies not included in the Schedule of Expenditures of Federal Awards (Note 1(a))	<u>(214,593,103)</u>
Expenditures Per Schedule of Expenditures of Federal Awards	<u>\$ 25,762,255,197</u>

* Non-state entities administer certain federal programs on behalf of the state colleges and universities and include these revenues in their individual financial statements. These funds are not recognized as revenue or expenditures in the accompanying financial statements of the State of Texas.

** This amount includes \$181,471,445 of cash rebates received on sales of infant formula to participants in the Special Supplemental Food Program for Women, Infants, and Children (WIC) program (CFDA 10.557). (See Note 7)

STATE OF TEXAS

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended August 31, 2002

(4) Unemployment Insurance Funds

State unemployment tax revenues and the government and non-profit contributions in lieu of State taxes (State UI funds) must be deposited into the Unemployment Trust Fund in the U.S. Treasury. Use of these funds is restricted to pay benefits under the federally approved State Unemployment Law. State UI funds as well as federal funds are reported in Schedule of Expenditures of Federal Awards under CFDA #17.225. The state portion in the amount of \$2,273,095,560 is a reconciling item in the reconciliation of the Schedule to revenues in the Basic Financial Statements (See Note 3).

(5) Federally Funded Loan Programs

The balances of loans as of August 31, 2001 for which the federal government imposes continuing compliance requirements are as follows. The current year disbursements of approximately \$25 million are included in the Schedule.

CFDA Number	Program Name	Amount
84.038	Federal Perkins Loan Program (Perkins)	\$ 177,177,116
93.342	Health Professions Student Loans (HPSL)	18,544,491
93.364	Nursing Student Loans	5,922,072
	Total	\$ 201,643,679

The State also participates in the Federal Direct Loan Program (Direct) and the Federal Family Education Loans Program (FFELP) which includes the Federal Stafford Loan Program and the Federal Parents' Loans for Undergraduate Students Program. The programs do not require the Universities to disburse the funds. The proceeds are disbursed by the federal government for direct loans and by lending institutions for FFELP. Loans guarantees are issued by the Texas Guaranteed Student Loan Corporation and other for-profit and not-for-profit guarantee agencies. The federal government reinsures these guarantee agencies. New loans were made to students enrolled at State Universities for approximately \$71 million for Direct and approximately \$1 billion for FFELP during the year ended August 31, 2002; accordingly, these amounts are included in the Schedule.

The Texas Higher Education Coordinating Board (THECB) participated in the Federal Family Education Loan Program (CFDA 84.032), the Health Professions Student Loan Program (CFDA 93.342), and the Health Education Assistance Loan Program (CFDA 93.108) as a servicer of the loans. During the year ended August 31, 2002, THECB received approximately \$2.5 million in interest subsidy and special allowance payments (SAP) which is included in the Schedule. For the year ended August 31, 2002, THECB originated loans of approximately \$5.2 million to students of Texas Universities. As of August 31, 2002, THECB services approximately \$141 million of FFELP loans and \$53 million of HEAL loans.

STATE OF TEXAS

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended August 31, 2002

The Water Development Board receives capitalization grants to create and maintain Drinking Water State Revolving Funds (DWSRF) programs (CFDA 66.468). States can use capitalization grant funds to establish a revolving loan fund to assist public water systems finance the costs of infrastructure needed to achieve or maintain compliance with Safe Drinking Water Act requirements and protect the public health objectives of the Act. The DWSRF can be used to provide loans at interest rates lower than the market and other types of financial assistance for qualified communities, local agencies, and private entities. The DWSRF offers a net long-term interest lending rate of 1.2 percent below the rate the borrower would receive in the open market at the time of closing. The maximum repayment period for most DWSRF loans is 20 years from the completion of construction. Capitalization grants received for DWSRF for the year ended August 31, 2002, were approximately \$19 million and are included in the Schedule. DWSRF outstanding loans, with continuing audit requirements, at August 31, 2002, was approximately \$61.7 million.

The Water Development Board receives capitalization grants to provide a long-term source of State financing for construction of wastewater treatment facilities and implementation of other water quality management activities. The Clean Water State Revolving Fund (CWSRF) program (CFDA 66.458) provides loans at interest rates lower than what can be obtained through commercial markets. The CWSRF offers a net long-term interest lending rate of 0.7 percent below the rate the borrower would receive in the open market at the time of closing. The maximum repayment period for most CWSRF loans is 20 years from completion of construction. Capitalization grants received for CWSRF for the year ended August 31, 2002, were approximately \$46 million and are included in the Schedule. CWSRF outstanding loans, with continuing audit requirements, at August 31, 2002, was approximately \$2.4 billion.

(6) Non-Monetary Assistance

The State is the recipient of federal financial assistance programs that do not result in cash receipts or disbursements and are therefore not recorded in the State’s basic financial statements. Awards received by the State which include cash and non-cash amounts are included in the Schedule as follows:

CFDA Number	Program Name	Grant Awards (in thousands)
10.550	Food Distribution	\$ 99,140,377
10.565	Commodity Supplemental Food Program	1,478,309
10.569	Emergency Food Assistance Programs	36,449,880
39.003	Donation of Federal Surplus Personal Property	7,091,059
93.268	Immunization Grants	91,200,878
	Total	\$ 235,360,503

(7) Rebates from the Special Supplemental Food Program for Women, Infants, and Children (WIC)

During fiscal year 2002, the State received cash rebates from infant formula manufacturers in the amount of approximately \$181 million on sales of formula to participants in the WIC program (CFDA 10.557) which are netted against total expenditures included in the Schedule. Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16(m) as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled the State to extend program benefits to 3,852,624 more persons than could have been served this fiscal year in the absence of the rebate contract.

STATE OF TEXAS

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended August 31, 2002

(8) Depository Libraries for Government Publications

Several State agencies and universities participate as depository libraries in the Government Printing Office's Depository Libraries for Government Publication program, CFDA 40.001. The State agencies and universities are the legal custodian of government publications, which remain the property of the federal government. The publications are not assigned value by the Government Printing Office.

(9) Petroleum Violation Escrow Funds

Petroleum Violation Escrow Funds received by the State as restitution relative to litigation involving violations of federal price controls are not federal funds and therefore are not included in the Schedule. However, the uses of Petroleum Violations Escrow funds are subject to OMB Circular A-133. Those Petroleum Violations Escrow funds subject to OMB Circular A-133 were used in the following programs in fiscal year 2002:

<u>CFDA</u>	<u>Program Name</u>	<u>Amount</u>
81.041	State Energy Conservation	\$ 10,006,573
	Nongrant Projects:	
	Stripper Well Program	1,586,289
	Refined Products Programs	132,240
	Diamond Shamrock Program	<u>58,794</u>
	Total	<u>\$ 11,783,896</u>

Section 1:

Summary of Auditors' Results

Financial Statements

Issued under separate cover. See State Auditor's Office report entitled the Financial Portion of the 2002 Statewide Single Audit Report dated February 24, 2003.

Federal Awards

- 1. Internal Control over major programs:
 - a. Material weakness(es) identified? Yes
 - b. Major programs with material weaknesses Yes
 - c. Reportable condition(s) identified
not considered to be material weaknesses? Yes

Major Programs with Reportable Conditions:

- 10.557 Special Supplemental Nutrition Program for WIC
- 14.228 Community Development Block Grant/State's Program
- 14.239 HOME Investment Partnerships Program
- 83.543 Individual and Family Grants (FEMA)
- 83.544 Public Assistance (FEMA)
- 83.548 Hazard Mitigation Grant
- 84.010 Title I
- 84.048 Vocational Education - Basic Grants to States
- 84.186 Safe and Drug-Free Schools and Communities - State Grants
- 93.217 Family Planning Services
- 93.268 Immunization Grants
- 93.556 Promoting Safe and Stable Families
- 93.558 Temporary Assistance for Needy Families
- 93.566 Refugee and Entrant Assistance
- 93.568 Low-Income Home Energy Assistance
- 93.645 Child Welfare Services
- 93.658 Foster Care - Title IV-E
- 93.659 Adoption Assistance
- 93.667 Social Services Block Grant
- 93.917 HIV Care Formula Grants
- 93.958 Block Grants for Community Mental Health
- 93.991 Preventative Health and Health Services Block Grant
- 93.994 Maternal and Child Health Services Block Grant to the States
- Cluster Medicaid
- Cluster Student Financial Assistance, including loan servicing of Federal Family Education Loans
- Cluster Research and Development

Major Programs with material weaknesses:

- 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
- 93.217 Family Planning Services
- 93.268 Immunization Grants
- 93.917 HIV Care Formula Grants
- 93.958 Block Grants for Community Mental Health
- 93.991 Preventative Health and Health Services Block Grant
- 93.994 Maternal and Child Health Services Block Grant to the States
- Cluster Medicaid

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

2. Type of auditor's report issued on compliance for major programs? See below

Scope limitation:

93.917 HIV Care Formula Grants
93.991 Preventive Health and Health Services Block Grant

Adverse:

93.217 Family Planning Services
93.268 Immunization Grants
93.917 HIV Care Formula Grants
93.991 Preventive Health and Health Services Block Grant
93.994 Maternal and Child Health Services Block Grant to the States

Qualification:

10.557 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
83.544 Public Assistance (FEMA)
83.548 Hazard Mitigation Grant
84.048 Vocational Education – Basic Grants to States
93.958 Block Grants for Community Mental Health
93.566 Refugee and Entrant Assistance
Cluster Research and Development
Cluster Medicaid
Cluster Student Financial Assistance, including loan servicing of Federal Family Education Loans

No Qualification:

10.550 Food Distribution
10.558 Child and Adult Care Food Program
10.560 State Administrative Expense for Child Nutrition
14.228 Community Development Block Grant/State's Program
14.239 HOME Investment Partnerships Program
16.576 Crime Victim Compensation
16.606 State Criminal Alien Assistance Program
83.543 Individual and Family Grants (FEMA)
84.010 Title I
84.186 Safe and Drug-Free Schools and Communities – State Grants
84.318 Technology Literacy Challenge Fund Grants
84.340 Class Size Reduction
93.556 Promoting Safe and Stable Families
93.558 Temporary Assistance for Needy Families
93.568 Low-Income Home Energy Assistance
93.569 Community Services Block Grant
93.645 Child Welfare Services
93.658 Foster Care - Title IV-E
93.659 Adoption Assistance
93.667 Social Services Block Grant
93.767 State Children's Insurance Program
93.959 Block Grants for Prevention and Treatment of Substance Abuse
Cluster Emergency Food Assistance Program
Cluster Food Stamp Cluster
Cluster Highway Planning and Construction
Cluster Section 8 Housing Choice Voucher

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

- | | | |
|----|--|--------------|
| 3. | Any audit findings disclosed that are required to be reported in accordance with <i>OMB Circular A-133</i> , Section 510(a)? | Yes |
| 4. | Dollar threshold used to distinguish between Type A and Type B programs: | \$38,951,529 |
| 5. | Auditee qualified as low-risk auditee? | No |
| 6. | Identification of major programs: | |

CFDA Number	Name of Federal Program or Cluster
10.550	Food Distribution
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.558	Child and Adult Care Food Program
10.560	State Administrative Expense for Child Nutrition
14.228	Community Development Block Grant/State's Program
14.239	HOME Investment Partnerships Program
16.576	Crime Victim Compensation
16.606	State Criminal Alien Assistance Program
83.543	Individual and Family Grants (FEMA)
83.544	Public Assistance (FEMA)
83.548	Hazard Mitigation Grant
84.010	Title I
84.048	Vocational Education – Basic Grants to States
84.186	Safe and Drug-Free Schools and Communities – State Grants
84.318	Technology Literacy Challenge Fund Grants
84.340	Class Size Reduction
93.217	Family Planning Services
93.268	Immunization Grants
93.556	Promoting Safe and Stable Families
93.558	Temporary Assistance for Needy Families
93.566	Refugee and Entrant Assistance
93.568	Low-Income Home Energy Assistance
93.569	Community Services Block Grant
93.645	Child Welfare Services
93.658	Foster Care - Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.767	State Children's Insurance Program
93.917	HIV Care Formula Grants
93.958	Block Grants for Community Mental Health
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.991	Preventative Health and Health Services Block Grant
93.994	Maternal and Child Health Services Block Grant to the States
Cluster	Emergency Food Assistance Program
Cluster	Food Stamp Cluster
Cluster	Highway Planning and Construction
Cluster	Medicaid
Cluster	Research and Development
Cluster	Section 8 Housing Choice Voucher
Cluster	Student Financial Assistance, including loan servicing of Federal Family Education Loans

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Section 2:

Financial Statement Findings

Issued under separate cover. See State Auditor’s Office report entitled the Financial Portion of the 2002 Statewide Single Audit Report dated February 24, 2003.

Schedule of Expenditures of Federal Awards

Reference No. 03-25

Reporting

- CFDA 10.557 - Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)**
- CFDA 93.217 - Family Planning Services**
- CFDA 93.268 - Immunization Grants**
- CFDA 93.917 - HIV Care Formula Grants**
- CFDA 93.991 - Preventive Health and Health Services Block Grant**
- CFDA 93.994 - Maternal and Child Health Services Block Grant to States Medicaid Cluster**

Type of Finding - Material Weakness Control

In August 2002, the Texas Department of Health (TDH) implemented a new central financial accounting system, HHSAS/TDH, based on PeopleSoft technology. The following five issues were noted with regard to the implementation of the new system.

Questioned Cost:	\$ 0
U.S. Department of Health and Human Services	
U.S. Department of Agriculture	

Historically, budgetary controls and grant contract administration were implemented through the core legacy financial system. With the transition to HHSAS, TDH moved these budgetary controls to the GRANTS/CDS system. The GRANTS/CDS system is a subledger system responsible for the management of contracts for sub-recipients and general contract administration purposes. The GRANTS/CDS system required extensive modifications and customized interfaces to capture events, which ultimately could originate in three separate systems. However, the modifications required for the interface between GRANTS/CDS and HHSAS were not programmed correctly, resulting in incorrect contract balances for subrecipients in both systems. As a result, the expenditure approval function within the GRANTS/CDS system was unreliable and alternative procedures against manual files had to be applied. We were unable to ascertain whether specific contractual limits had been exceeded according to system parameters and system-recorded available balances.

Second, TDH established security profiles for each user of the system including the assignment of roles in support of workflow requirements used primarily for certain review and authorization controls for various processes at the inception of the implementation project. TDH also made online query tools available for the purposes of researching, for example, the approval path for an expenditure request or invoice based on authorization limits. However, TDH did not implement controls specifically designed to monitor the appropriateness of individual users access rights or assignment to system-based roles. As a result, there is not a reporting or monitoring function to support the review of assigned roles or access to the central accounting system (HHSAS/TDH). Changes in job responsibilities and/or active personnel are not monitored, increasing the risk of inappropriate access to financial data or functionality associated with program-related and financial processes.

Third, a reconciliation between HHSAS/TDH and the State’s reporting system (USAS) was not performed for fiscal year 2002. After discussions with TDH management, TDH performed a comprehensive reconciliation between the two systems from December 2002 through January 2003 that resulted in significant adjustments to the agency’s financial statements. Furthermore, the agency’s Annual Financial Report was subject to re-submission due to the materiality of the resulting adjustments. As noted below, there were additional issues that contributed to the re-submission of the annual financial report.

Fourth, the original submission of the Annual Financial Report was incorrectly prepared and submitted on the cash basis of accounting. In part, this was a result, as represented through management discussions, of information recorded in USAS being more accessible, and in certain cases more accurate, than the agency's own accounting information. While USAS is designed to capture operations based on cash receipts and cash disbursements, it is possible to record accruals for the purposes of generating financial reports. The agency, however, did not apply such adjustments to its initial reporting package, and at the time of the original submission, did not have the information required in its own financial reporting system to make the necessary adjustments for year-end accruals. Ultimately, through post-year-end reconciliations, searches for unrecorded liabilities and assets, and adjusting journal entries, the Annual Financial Report was presented on the modified accrual basis of accounting in conformity with generally accepted accounting principles (GAAP).

Fifth, the original and amended Schedules submitted with the Annual Financial Report to the State Comptroller's Office were not reviewed prior to submission. A formal review process would have limited the existence of errors that ranged from netting revenues against rebates for a particular program, basic mathematical errors such as invalid report subtotals and totals, and the improper use of the cash basis of accounting versus the modified accrual basis of accounting for revenues and expenditures and other significant transactions. There were numerous errors between both the original and revised schedules.

Recommendation:

1) TDH should review its approach and implementation for budgetary controls associated with contract management for subrecipient monitoring. 2) TDH should implement controls whereby access and designated roles are reviewed on a routine basis by function and/or department as appropriate. 3) TDH should implement management controls for the reconciliation of its accounting system to USAS. 4 and 5) TDH should prepare the Schedule on a modified accrual basis of accounting and should implement a formal review process to ensure that, among other things pertinent to such submissions, the amounts reported on the Schedule reflect actual activities of TDH and that the prepared schedules are mathematically correct.

Management's Response and Corrective Action Plan:

1) We appreciate the auditor's review of the CDS/HHSAS data reconciliation effort and the CDS subledger balances. Department staff recognized the lack of adequate controls associated with the CDS/HHSAS interface in December 2001, and in March 2002, made the decision to re-design the system in order to remove the financial functions from CDS. A team was formed to re-design the system. Financial transactions, such as encumbering contract balances and processing of payments, were moved from CDS to HHSAS in order to utilize the controls that are available in the Purchasing and Accounts Payable modules. This re-design effort was completed at the beginning of fiscal year 2003, and implemented on October 1, 2002.

2) We concur that access and designated roles should be reviewed on a routine basis. Each week TDH reviews our Human Resource System for terminations and terminates access to HHSAS for those individuals. TDH has also designed a query by origin code that includes user name, type of access (voucher entry, inquiry, query capability, etc.) and approval capability. The origin code equates to management levels within the TDH organization. This query will be distributed to each administrative service center for verification of appropriate HHSAS access beginning March 1, 2003, and will be disseminated every six months thereafter, similar to the Comptroller's procedure for USAS.

3) As stated, a comprehensive effort was initiated and completed during December 2002 and January 2003 to perform a reconciliation of fiscal year 2002 HHSAS and USAS data. This effort has continued in order to get current on fiscal year 2003 reconciliations. Processes and procedures are being implemented and controls established for ongoing reconciliation. Progress and performance will be closely monitored so that problems or issues are resolved promptly so that current reconciliations are maintained.

(4 and 5) Future Annual Financial Reports and Schedules of Federal Expenditures will be prepared on the modified accrual basis and in accordance with Comptroller Reporting Requirements and other governing guidance. We will establish a work plan, that will be closely monitored, and will include timelines that allow time for a quality assurance review process and management approval before submission.

Implementation Date: (1) Completed, (2) March 1, 2002, (3) On-going, (4 and 5) June 1, 2003

Responsible Person: Michelle Pharr

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Section 3:

Federal Award Findings and Questioned Costs

This section identifies reportable conditions, material weaknesses, and instances of noncompliance, including questioned costs, as required to be reported by *Office of Management and Budget Circular A-133*, Section .510(a). This section is organized by state agency or university.

Commission on Alcohol and Drug Abuse

Reference No. 03-44

Maintenance of Effort**CFDA 93.959 - Block Grants for Prevention and Treatment of Substance Abuse****Type of Finding - Non-Compliance**

The Texas Commission on Alcohol and Drug Abuse (TCADA) was not in compliance with its maintenance of effort requirements of the Block Grants for Prevention and Treatment of Substance Abuse. Under 45 C.F.R. 96.134, TCADA was required to maintain aggregate State expenditures for authorized activities at a level that is not less than the average level of such expenditures maintained by the State for the two year period preceding the fiscal year for which the State is applying for the grant. The base must be calculated using generally accepted accounting principles and the composition of the base must be applied consistently from year to year.

Questioned Cost:	\$ 0
U.S. Department of Health and Human Services	

In past fiscal years, TCADA reported revenue receipts rather than state expenditures as the base in calculating the maintenance of effort threshold. When TCADA revised the calculation to reflect actual state expenditures, TCADA was in compliance with the fiscal year 2002 maintenance of effort requirement. However, TCADA was not in compliance with its maintenance of effort requirement for fiscal year 2001 by approximately \$800,000.

Recommendation:

TCADA should monitor the spending patterns of state expenditures to timely identify potential noncompliance with the maintenance of effort requirements of the Block Grant.

Management Response and Corrective Action Plan:

Management concurs with the recommendation. TCADA will implement a procedure to track and analyze expenditures of state funds that are expended for qualifying expenditures and, thus, can be counted as maintenance of effort (MOE). The analysis will form the basis for planning and decision making related to the MOE requirement during a fiscal year so that, to the extent available, state funds are expended within the timeframes specified for SAPT block grant reporting. It should be noted that the state's ability to meet the MOE requirement of the block grant may be adversely impacted by reductions in appropriated general revenue to TCADA for a given fiscal year.

Implementation Date: February 2003

Responsible Person: Joe Vesowate

Comptroller of Public Accounts

Reference No. 03-28

Cash Management

CFDA 16.606 - State Criminal Alien Assistance Program

Type of finding - Non-Compliance

The Texas Comptroller of Public Accounts Office (Comptroller) is responsible for submitting the statewide CMIA report each December 31. Audit procedures on the 2002 CMIA report found the following two issues:

Questioned Cost: \$ 71,331

U.S. Department of Treasury,
Financial Management
Service

First, the funding technique for the State Criminal Alien Assistance Program (SCAAP), CFDA 16.606, has been defined by the Department of Treasury, Financial Management Service (FMS), as follows:

- The State is entitled to a Federal interest liability if it does not receive 1/12 of the annual grant award on the median business day of each month.
- Specifically, interest begins to accrue on the day following the median day of the month and terminates when Department of Justice (DOJ) issues the SCAPP award notice.

The fiscal year 2002 award was scheduled to be paid by DOJ on September 30, 2002. As a result, the State was entitled to monthly compensation equal to 1/12 of the annual award from October 2001 to September 2002. Texas was allocated \$34,144,499, which was received on April 2, 2002 rather than September 30, 2002. However, the Comptroller incorrectly interpreted the regulations and calculated interest receivable of \$173,096 using 1/6 of the amount over the months of October 2001 to March 2002. The Comptroller should have accrued interest receivable for the months of October 2001 to March 2002 at a rate of 1/12 of the award.

Recommendation

The State of Texas Comptroller's Office should resolve the SCAPP difference with FNS.

Management Response and Corrective Action Plan:

We agree that federal interest liability calculated for the 2002 SCAAP award should have based on a monthly accrual rate of 1/12 of the award rather than the 1/6 used in our original calculations. This matter had been called to our attention on January 16 by the Financial Management Service (FMS), and they indicated they will adjust the amount of the federal interest liability prior to our interest settlement on March 1, 2003. The amount of federal interest liability claimed in the report filed by us in December was \$162,953 using the 1/6 accrual rate. The adjusted amount, using the 1/12 accrual rate, should be \$91,622 or a difference of \$71,331.

Implementation Date: Spring 2002

Responsible Person: Tom Mathey

Education Agency

Reference No. 03-03

Cash Management**CFDA 84.010 - Title I****CFDA 84.048 - Vocational Education – Basic Grants to States****CFDA 84.186 - Safe & Drug Free Schools and Communities - State Grants****Type of Finding - Reportable Condition Control**

31 C.F.R., Chapter II, Part 205, Subpart A, Negotiation of Intergovernmental Agreements for Financing Federal Assistance Programs – Interest Liabilities on Intergovernmental Funds Transfers, establishes the regulations for implementing the Cash Management Improvement Act of 1990 (CMIA). Per section 205.8(c)(1), “if a State has actual or constructive knowledge, at any time, that a clearance pattern does not correspond to a program’s clearance activity, or if the program undergoes operational changes that may affect clearance activity, the State shall...(ii) Develop a new clearance pattern and certify that it corresponds to a program’s clearance activity.”

Questioned Cost:	\$ 0
U.S. Department of Education	

Under the State of Texas CMIA agreement with the Department of Treasury, the majority of Texas Education Agency (TEA) federal programs are subject to CMIA Subpart A provisions utilizing the pre-issuance funding technique, requiring the calculation of clearance patterns. For clearance patterns developed in 1999 (see programs listed above), it was noted that payment patterns have changed at TEA for fiscal year 2002 and that the fiscal year 1999 clearance patterns no longer accurately reflect clearance activity. TEA’s policies for cash management should address periodic reviews of actual clearance patterns during each fiscal year in order to identify if changes in the clearance pattern have occurred.

During the audit, TEA was able to calculate new clearance patterns for fiscal year 2002 prior to the submission of the State of Texas fiscal year 2002 CMIA report. Therefore, there are no questioned costs as the new clearance patterns were utilized in calculating the fiscal year 2002 interest liability.

Recommendation:

TEA should establish procedures to monitor the clearance patterns of all programs subject to CMIA Subpart A on a yearly basis. For those programs where the clearance patterns change, TEA should notify the State of Texas Comptroller’s Office during the CMIA report preparation process.

Management Response and Corrective Action Plan:

TEA will re-compute the clearance pattern for each grant subject to CMIA on a yearly basis using the entire twelve months of the reporting period. Any changes will be reported to the State of Texas Office of the Comptroller of Public Accounts during the CMIA report preparation process.

Implementation Date: December 1, 2003

Responsible Person: Bonnie Kuhles

Department of Health

Reference No. 03-19

Special Tests and Provisions - Monitoring For-Profit Subrecipients

CFDA 93.268 - Immunization Grants

Type of Finding - Reportable Condition Control and Non-Compliance

The Texas Department of Health's (TDH) monitoring of for-profit subrecipients includes conducting on-site evaluations, reviewing patient eligibility documentation, monitoring controls over vaccines, etc. As TDH is required to report vaccine usage to the federal government, TDH requires grantees to submit monthly vaccine usage reports. Although TDH was collecting reports, TDH did not have adequate controls in place to ensure that for-profit subrecipients submit the vaccine reports each month. Our review of the monitoring of for-profit subrecipients disclosed 4 of the 30 subrecipients tested did not have a monthly vaccine usage report for one or both of the months selected.

Questioned Cost: \$ 0
U.S. Department of Health and Human Services

Recommendation:

TDH should implement procedures to ensure that all for-profit subrecipients submit monthly vaccine usage reports.

Management Response and Corrective Action Plan:

Prior to implementation of the third party distribution contract, first-line responsibility of monitoring vaccine orders and collecting doses administered reports fell on the regional and local health departments. Missing reports were routinely requested.

Recognizing that monthly reporting could be better enforced with centralization of this monitoring and data collection, the Vaccine Management Program began requiring the doses administered reports to be reported at the same time as the monthly vaccine order. The third party distribution contract was implemented statewide in September 2002, and matching vaccine usage against doses administered is now monitored in Austin. Previous to the implementation of the third party contract, vaccine orders did not come to Austin.

Additionally, though the majority of clinics do report monthly, some clinics do not report every month and have valid reasons for not doing so. School districts, for example, turn their vaccines in to their regional or local health departments when school is not in session. Other clinics are special clinics and may only provide vaccines during back-to-school or may be seasonal and only vaccinate individuals against influenza during October, November, and December. Therefore, a monthly report may not be applicable for every clinic site receiving vaccine.

The third party distribution contract has corrected any deficiencies in reporting that existed prior to September 2002.

Implementation Date: Complete

Responsible Person: Judi Chase

Reference No. 03-21

Subrecipient Monitoring

(Prior Audit Issue - 02-11, 02-15, 02-19, 01-555-36)

CFDA 93.217 - Family Planning Services

CFDA 93.268 - Immunization Grants

CFDA 93.917 - HIV Care Formula Grants

CFDA 93.991 - Preventive Health and Health Services Block Grant

CFDA 93.994 - Maternal and Child Health Services Block Grant to States

Type of Finding - Material Weakness Control and Material Non-Compliance

The Texas Department of Health (TDH) is required by Federal regulations to monitor subrecipients to ensure compliance with Federal rules and regulations, as well as the provisions of the contracts or grant agreements. TDH's subrecipient monitoring procedures includes a risk assessment process, technical assistance, financial monitoring and A-133 reviews. The following exceptions were noted regarding financial monitoring:

Questioned Cost:	\$ 0
U.S. Department of Health and Human Services	

- For the Family Planning Services program, 23 of the 30 subrecipients selected did not have a financial review in the past two years. Fiscal year 2002 expenditures of Family Planning Federal funds for these subrecipients range from \$13,000 to \$1.1 million.
- For the Immunization program, 23 of the 30 subrecipients selected did not have a financial review in the past two years. Fiscal year 2002 expenditures of Immunization Federal funds for these subrecipients range from \$19,100 to \$674,000.
- For the HIV Care Formula Grants (HIV), 18 of the 34 subrecipients selected did not have a financial review in the past two years. Fiscal year 2002 expenditures of HIV Federal funds for the subrecipients range from \$28,000 to \$2.7 million. Additionally, 3 of the 34 subrecipients did not have a program compliance review to ensure compliance with the provisions of the contracts or grant agreements, as of October 2002 when they were due for review in July 2002.
- For the Preventive Health and Health Services Block Grant (PHHS), 28 of the 30 subrecipients did not have a financial review in the past two years. Fiscal year 2002 expenditures of PHHS Federal funds range from \$17,000 to \$88,000.
- For the Maternal and Child Health Services Block Grant (MCH), 22 of the 30 subrecipients selected did not have a financial review in the past two years. Fiscal year 2002 expenditures range from \$32,000 to \$1.2 million.

Secondly, TDH completes a risk assessment at the beginning of each fiscal year for all subrecipients. Per review of the risk assessment, we noted that the risk assessment was not completed at the beginning of the fiscal year. Of the 54 high-risk subrecipients, nine were monitored during fiscal year 2002. In addition, management of TDH informed us that they made the decision to redirect the grants department resources responsible for subrecipient monitoring to reconciliation tasks related to the new agency wide computer system.

Recommendation:

TDH should conduct financial reviews in order to ascertain that subrecipients are in compliance with Federal regulations, especially high-risk subrecipients. Additionally, TDH should monitor for program compliance according to policy.

Management Response and Corrective Action Plan:

The Department is evaluating the agency's contract monitoring processes and resources as part of the Fiscal and Administrative Improvement Response (FAIR). An initial review was recently completed by the Purchasing and Contracting FAIR team which identifies four (4) options in order to provide additional audit/monitoring coverage. Next steps include evaluation of these and other options (e.g. desk audits), input from subrecipients and implementation of decisions reached.

We appreciate the auditor's review of the CDS/HHSAS data reconciliation effort and the CDS subledger balances. Department staff recognized the lack of adequate controls associated with the CDS/HHSAS interface in December 2001, and in March 2002, made the decision to re-design the system in order to remove the financial functions from CDS. A team was formed to re-design the system in order to remove the financial functions and utilize the payment controls that are available in HHSAS. This re-design effort was completed at the beginning of fiscal year 03, and implemented on October 1, 2002.

Implementation Date: September 1, 2003

Responsible Person: Melanie Doyle

Reference No. 03-22

Earmarking

(Prior Audit Issue - 02-16)

CFDA 93.917 - HIV Care Formula Grants

Type of Finding - Scope Limitation and Material Weakness Controls

For the purpose of providing health and support services to women, infants, and children with the HIV disease, including treatment measures to prevent the prenatal transmission of the disease, a State shall use no less than the percentage of Title II funds in a fiscal year, constituted by the ratio of the population of women, infants and children with AIDS, to the general population in the State of individuals with AIDS. This information is provided to the State by HRSA in the annual application guidance.

Questioned Cost:	\$0
U.S. Department of Health and Human Services	

In addition, the aggregate of expenditures for administrative expenses by entities and subcontractors (including consortia), funded directly by the State from grant funds, may not exceed ten percent of the total allocation of grant funds to the State (without regard to whether particular entities spend more than ten percent for such purposes). Texas Department of Health (TDH) is also required to monitor expenditures for quality management programs to ascertain that funds used for this purpose may not exceed the lesser of five percent of the amount received under the grant, or \$3,000,000. Our review of the earmarking process disclosed the following:

- The amount of funds spent to benefit women, infants and children with HIV is not tracked, therefore, we were unable to test this requirement.
- The amount of funds subcontractors spend on administrative expenses is not tracked, therefore, we were unable to test this requirement.
- The amount of funds used for quality management program is not tracked, therefore, we were unable to test this requirement.

Recommendation:

TDH should track the amount of funds expended to benefit women, infants, and children with HIV and the amount of funds that subcontractors spend on administrative costs. TDH should also track and monitor the amount of funds expended for quality management programs.

Management Response and Corrective Action Plan:

Texas' client level tracking system, the Uniform Reporting System (URS), has the capacity to accept information about the reimbursement provided for units of service delivered to Ryan White eligible clients. Efforts are under way to modify the existing software, but this capacity to track expenditure at the client level will be retained. This system easily aggregates client level data to allow examination of expenditures by category of client. Capacity, however, is not translated automatically into practice. Currently, very few providers take advantage of the opportunity to enter cost/reimbursement information into the URS. One of the primary barriers is the practice of reimbursing providers for expenditures rather than units of service delivered. Texas, in partnership with the Title I grantees and planning councils in the State, has begun to develop a plan to reimburse for units of service rather than categorical expenditure. Texas funds a Technical Assistance Center at the Dallas County Health and Human Services Department to provide assistance to Administrative Agencies and providers to calculate unit costs and explain how this reimbursement method affects procurement and planning activities. Moving the focus to reimbursement by unit of service will give providers the data needed to enter expenditures at the client level, which can then be used to track expenditures at the local and State levels by category of client. The Bureau anticipates that this process will be phased in across the State over the next two years, to be completed by April 2005, as both the revised URS system and the practice of reimbursement for service unit are implemented.

Until that time, the practice of estimating expenditures based on client utilization data, which has been accepted by the Health Resources Services Administration, as a suitable method of estimating expenditures on women, infants, children and youth, will continue. For this analysis, we assume that the proportion of clients in these groups is a marker for expenditure, as cost data are not uniformly available due to the factors discussed above. The proportion of active clients reported through URS who fit into the WICY criteria (denominator of total clients) was compared against the profile of living AIDS cases, and in recent years, living HIV/AIDS cases, to examine compliance with the CARE Act requirement

The Department is evaluating internal controls, coding options and reports that are available through the Health and Human Services Administrative System (HHSAS), and determining whether modifications or changes in procedures are necessary for compliance with state and federal mandates.

*Implementation Date: Bullet 2 of finding, September 1, 2003
 Bullets 1 and 3 of finding, 2005*

*Responsible Person: Bullet 2 of finding, Melanie Doyle
 Bullets 1 and 3 of finding, Casey Blass*

Reference No. 03-23

Level of Effort

**CFDA 93.991 - Preventive Health and Health Services Block Grant
Type of Finding - Scope Limitation and Material Weakness Controls**

According to the grant requirements, the State must maintain State expenditures for activities under 42 USC 300w-3 at a level that is not less than the average level of such expenditures maintained by the State for the preceding 2-year period.

Questioned Cost:	\$0
U.S. Department of Health and Human Services	

The Texas Department of Health (TDH) funds nine different programs with the Preventive Health and Health Services Block Grant (PHHS). Each program is required to track the amount of actual State expenditures. Our review of compliance with the level of effort requirement disclosed the following:

- In determining whether the requirement was met, all nine programs reported budgeted State expenditures, not actual State expenditures.
- Upon request, two programs could not provide actual State expenditures, as the amounts were not tracked.
- Three of the seven other programs did not meet the Level of Effort requirement upon review of actual State expenditures.

Recommendation:

TDH should implement procedures to ensure compliance with the level of effort requirement. TDH should also track and periodically monitor the actual amount of State expenditures and maintain accounting records of such expenditures.

Management Response and Corrective Action Plan:

Programs that receive PHHS funds will maintain state expenditures not less than the average level of the preceding two years. Procedures will be developed that will monitor these levels. The Bureau of Budget and Revenue, Grants Management Reporting Section, will be responsible for monitoring state expenditures by program on an annual basis.

Implementation Date: March 31, 2003

Responsible Person: Kathleen Barnett

Department of Health and Health and Human Services Commission

Reference No. 03-20

Cash Management

CFDA 10.557 - Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

CFDA 93.217 - Family Planning Services

CFDA 93.268 - Immunization Grants

CFDA 93.917 - HIV Care Formula Grants

CFDA 93.991 - Preventive Health and Health Services Block Grant

CFDA 93.994 - Maternal and Child Health Services Block Grant to States

Medicaid Cluster

Type of Finding - Material Weakness Control and Material Non-Compliance

The Cash Management Improvement Act (CMIA) states that State agencies are required to match disbursements with specific drawdowns of Federal funds. An agency is required to identify the date the funds were deposited in the State Treasury and the date payments were issued by the Comptroller. Per 31 C.F.R., Chapter II, Part 205, Section 12 (b), "a state will incur an interest liability to the Federal Government on a refund transaction of Federal funds. A State interest liability will accrue from the day the refund is credited to a State account to the day the refund is either paid out for program purposes or credited to a Federal government account".

Questioned Cost: \$ 4,900
U.S. Department of Agriculture
U.S. Department of Health and
Human Services

The Texas Department of Health (TDH) uses the pre-issuance funding technique. TDH calculates the clearance pattern for the Type A programs based on the dates and amounts of the deposit and disbursement of Federal funds. The amounts reported as disbursements for the period 1 calculation were not based on what was paid out by the Comptroller, but rather an estimate of payments, as it included the current days payables less the prior days payables. TDH does not have a means of matching disbursements with specific drawdowns. Also, for the MCH program, there were \$7.7 million of adjustments in the past two years that were not reflected on the CMIA report. TDH reported the adjustments and interest to the Comptroller in January of 2003. Total interest was calculated to be \$4,900.

Additionally, for the WIC, Maternal and Child Health Services Block Grant to States (MCH), HIV Care Formula Grants, and Medicaid, TDH did not identify refunds greater than \$10,000 to include in the CMIA report for interest calculation.

For the WIC, MCH, and Preventive Health and Health Services Block Grant, drawdowns frequently exceeded the determined cash needs. TDH calculated average expenditures for three days for these programs and maintains a cash balance equal to three days average expenditures. However, TDH does not have a process in place to ensure that the funds drawn are disbursed within three days.

Recommendation:

TDH should develop a control process over the determination, by program of the actual disbursements by the Comptroller. Also, TDH should request funds based on actual cash needs, not estimated cash needs, and monitor draw requests and disbursements to ensure that funds drawn are disbursed within three days. TDH should establish and monitor procedures to ensure that all refunds greater than \$10,000 are identified and reported.

Management Response and Corrective Action Plan:

We appreciate the auditor looking at business practices that have been followed for several years and providing recommendations for improvement. It is our intention to comply with all requirements of the Cash Management Improvement Act (CMIA). We will develop the appropriate reports and procedures needed to accomplish this. Certain procedures can be changed without waiting for report development. These would include such things as the reporting of fund transfers as prior period CMIA adjustments and the identification of refunds over the CMIA threshold. Other procedures will be developed and staff trained after appropriate reports are developed.

The expenditure adjustments to the MCH program were reported in the CMIA report as prior period adjustments and interest was calculated on them. This was done in accordance with instruction of the State Comptroller's Office.

Implementation Date: September 1, 2003

Responsible Person: Paul Roch

Reference No. 03-36

Special Tests and Provisions - ADP Risk Analysis and Security System Review of Claims Management System (CMS) and Legacy System

(Prior Audit Issue - 02-53)

Medicaid Cluster

Type of Finding – Material Weakness Control and Material Non-Compliance

The responsibility for claims administration has been contracted to the National Heritage Insurance Company (NHIC). As the claims administrator, NHIC is responsible for the development and maintenance of the Texas Medicaid Management Information System (TMMIS). We noted that a performance audit was performed by Deloitte Consulting for the period of June 2000 through February 2001, however, the performance audit did not include a review of physical and data security operating procedures, and personnel practices, which are minimum areas required by Federal requirements. We also noted that the Claims Management System (CMS) did not have a periodic risk analysis.

Questioned Cost:	\$ 0
U.S. Department of Health and Human Services	

According to 45 C.F.R. 95.621(H)(iii), state agencies must establish and maintain a program for conducting periodic risk analyses to ensure that appropriate, cost effective safeguards are incorporated into new and existing systems. State agencies must perform risk analyses whenever significant system changes occur. Additionally, 45 C.F.R. 95.621(3) requires that state agencies shall review the ADP system security of installations involved in the administration of HHS programs on a biennial basis. At a minimum, the reviews shall include an evaluation of physical and data security operating procedures and personnel practices.

Recommendation:

TDH should comply with federal regulations and perform a periodic (minimum biennial) ADP security system review of the systems that support the Medicaid program. TDH should also perform risk analyses whenever significant system changes occur. At a minimum, the reviews shall include an evaluation of physical and data security operating procedures, and personnel practices. TDH should also maintain reports on its biennial ADP system security reviews, together with pertinent supporting documentation, for onsite reviews.

Management's Response and Corrective Action Plan:

From July 1999 through September 1999, TDH Internal Audit conducted an ADP risk analysis and system security review of installations involved in the administration of the Medicaid program. A report including the results of this review was issued in February 2000. The evaluation of physical and data security operating procedures and personnel practices indicated a low risk that appropriate safeguards were not in place. We concur that it is now time for another review of this type to be conducted.

February 18, 2003

HHSC has released an RFP to obtain the ongoing services of an EDP/ADP Auditor. The RFP will require the selected Vendor to complete a bi-annual EDP/ADP Audit. The contract will be awarded by May 1, 2003. Complete EDP audit is anticipated within 180 calendar days of contract award. The EDP Audit must, at a minimum address the following:

1. EDP Organization and Administration
2. Application Maintenance and System Development
3. Access to Data Files
4. Application Controls
5. Internet
6. Continuity of Operations
7. Physical Protection
8. Access Control
9. Personnel Policies
10. Back-up Procedures
11. Disaster Recovery Operations

Implementation Date: May 2003 with Audit complete November 1, 2003

Responsible Person: Jason Cooke

Health and Human Services Commission

Reference No. 03-26

Special Tests and Provisions - Managed Care
(Prior Audit Issue - 02-13)

Medicaid Cluster

Type of Finding - Reportable Condition Control and Non-Compliance

One element of the Managed Care waiver, which expires February 28, 2003, requires that the State have a system in place to ensure beneficiaries have adequate access to health care from managed care organizations. To meet this requirement, HHSC performs quarterly reviews of enrollment, ratio of providers to members, and capacity assessments, etc. In addition, the waiver specifically states HHSC will contract with the Texas Health Quality Alliance (THQA) to perform various procedures and studies to assist HHSC in monitoring beneficiaries' access to healthcare. These federally-agreed upon procedures which included spot-checks and on-site reviews of Managed Care Health Maintenance Organizations/Primary Care Providers were not performed by THQA during fiscal year 2002.

Questioned Cost:	\$ 0
U.S. Department of Health and Human Services	

Recommendation

All significant procedural changes from the waiver should be communicated to DHHS and any necessary amendments to the waiver obtained.

Management Response and Corrective Action Plan:

In 2001, the state sent out reports to the health plans regarding deficiencies uncovered as a result of the spot checks, which prompted a request by the health plans to revise the spot check process. In 2002, draft changes were made to the spot check policy and procedures, and the spot check tool. In an effort to develop an improved spot check process, HHSC contacted CMS to solicit information about what other states were doing in regards to spot checks. To date, HHSC has contacted several states about their spot check process and is working to finalize changes to the spot check policy and procedures. The Spot checks conducted in fiscal year 2002 were focused on network adequacy issues and initiated by member and/or provider complaints.

HHSC is currently working on a 1915(b) waiver renewal which will be submitted to CMS in June 2003. HHSC will assure that all spot check information outlined in the waiver renewal is updated and accurate.

Implementation Date: June 1, 2003

Responsible Person: Brooke Burnside

Reference No. 03-30

Allowable Costs and Activities**Medicaid Cluster****Type of finding - Non-Compliance**

The Texas State Auditor's Office (SAO) released SAO Report No. 03-016 on January 31, 2003. The objective of the audit was to determine the validity of charges that National Heritage Insurance Company (NHIC) charged to the Health and Human Services Commission (HHSC) during fiscal year 2001 to administer Medicaid claims. Based on the test results, the audit report projects the total refund to be \$15,842,385. The State Auditor's Office calculated the total refund amount as follows:

Questioned Cost:	\$ 0
U.S. Department of Health and Human Services	

- \$13,464,734 for unallowable expenditures – These expenses did not comply with the NHIC contract terms.
- \$1,512,991 in unallowable employee payroll, bonus, and overtime costs – NHIC inappropriately charged HHSC for payroll and bonuses associated with the development of Compass 21 (a new Medicaid claims processing system that NHIC created for HHSC).
- \$821,118 in unallowable depreciation costs – NHIC inappropriately accelerated the depreciation of assets, and also they charged HHSC for depreciation on assets used to develop Compass 21.
- \$42,542 in unallowable insurance license costs – NHIC did not properly allocate the costs of its insurance license among all of the contracts it administers that require the licenses.

Recommendation

HHSC should work with the State Auditor's Office and NHIC to resolve the questioned costs.

Management Response and Corrective Action Plan

NHIC was provided a copy of the SAO Audit Report on February 3, 2003 and asked to provide a written response to each item by February 14, 2003. NHIC contested the SAO Audit Report findings and has requested additional information from SAO. This information was requested from SAO on February 7, 2003. The response due date for the NHIC response has been changed to March 3, 2003.

Implementation Date: Ongoing, with resolution anticipated by May 2003

Responsible Person: Jason Cooke

Higher Education Coordinating Board

Reference No. 03-01

Activities Allowed or Unallowed

CFDA 84.048 - Vocational Education – Basic Grants to States

Type of Finding - Reportable Condition Control and Material Non-Compliance

The Vocational Education program administered by the Community and Technical Colleges (CTC) Division utilizes a portion of all the CTC's approximately 35 employees. Employees are required to complete time sheets to indicate the number of hours worked, vacation, and/or sick leave which are approved. The time sheets do not reflect an allocation of activity between various state and federal programs. CTC has been estimating time spent on the grant based on employees' assigned responsibilities. During fiscal year 2002, approximately \$1,500,000 of salary and benefit costs were charged to the Vocational Education grant. Salary benefit costs represent about 4% of total program expenses as the majority of the funds are passed through to subrecipients. No specific items were selected for test work, as payroll effort documentation was not available.

Questioned Cost: \$ 1,500,000
U.S. Department of Education

Recommendation:

CTC should implement a payroll effort system that requires employees working solely on a single Federal award to certify at least semi-annually that they worked solely on the program. For individuals working on multiple activities, the time sheets should (1) reflect an after-the-fact distribution of actual activity, (2) account for total activity each pay period, (3) be prepared at least monthly, and (4) be signed by the employee. Any substitute systems for allocating salaries should be approved by the U.S. Department of Education.

Management Response and Corrective Action Plan:

Management concurs with the finding and has implemented a process to ensure that all CTC division employees' salaries are charged to appropriate sources in accordance with the prescribed after the fact distribution of time. We have received approval from the U.S. Department of Education to allocate one staff member's time, the receptionist, based on the distribution of time of the other staff within the division.

Implementation Date: September 2002

Responsible Person: Bill Dickson

Reference No. 03-02

Cash Management

CFDA 84.048 - Vocational Education – Basic Grants to States

Type of Finding - Reportable Condition Control and Non-Compliance

31 C.F.R., Chapter II, Part 205, Subpart A, Negotiation of Intergovernmental Agreements for Financing Federal Assistance Programs – Interest Liabilities on Intergovernmental Funds Transfers, establishes the regulations for implementing the Cash Management Improvement Act of 1990 (CMIA). Per section 205.8(c)(1), “if a State has actual or constructive knowledge, at any time, that a clearance pattern does not correspond to a program’s clearance activity, or if the program undergoes operational changes that may affect clearance activity, the State shall...(ii) Develop a new clearance pattern and certify that it corresponds to a program’s clearance activity.”

Questioned Cost:	\$ 6,900
U.S. Department of Education	

Per the State of Texas CMIA agreement with the Department of Treasury, the Vocational Education program at the Higher Education Coordinating Board (HECB) is subject to CMIA Subpart A provisions that utilize the pre-issuance funding technique, which does require a clearance pattern. Per review of 30 selected disbursements, we noted a weighted average of 3.65 days between the deposit of federal funds in the State Treasury and the issuance of the warrant (i.e., Period 1 calculation per State of Texas CMIA procedures). Per the CMIA report filed with the State of Texas Comptroller’s office on December 1, 2002, the weighted average days for period 1 were noted to be zero and unchanged from 2001. Per the test work performed, the clearance pattern filed with the Comptroller’s office does not accurately reflect 2002 activity. HECB was considering the Period 1 to be zero based on the fact that the subrecipients were incurring costs before requested reimbursement from HECB. HECB had no controls in place to monitor the clearance patterns within the 5-year certification period required by section 205(d).

HECB was not able to calculate new clearance patterns for fiscal year 2002 prior to the submission of the State of Texas 2002 CMIA report. Therefore the questioned costs are the differences in the interest liabilities created if the new clearance patterns had been incorporated into the fiscal year 2002 CMIA report. Using the interest rate for fiscal year 2002 of 1.89% (the 2002 average of the 13-week Treasury Bill equivalent yield as provided by the U.S. Department of Treasury – Financial Management Service), additional interest is approximately \$6,900 for the approximate \$36,741,000 in federal funds received.

Recommendation:

HECB should establish procedures to monitor the clearance patterns of all programs subject to CMIA Subpart A on a yearly basis. For those programs where the clearance pattern changes, HECB should notify the State of Texas Comptroller’s Office during the CMIA report preparation process.

Management Response and Corrective Action Plan:

We will monitor our Period 1 calculation each year to ensure it has not changed. We will also submit a revised report to the Comptroller’s Office for fiscal year 2002.

Implementation Date: December 2002

Responsible Person: Kathy Williams

Department of Housing and Community Affairs

Reference No. 03-12

Special Tests and Provisions - Maximum Per Unit Subsidy

CFDA 14.239 - HOME Investment Partnerships Program

Type of Finding - Non-Compliance

In accordance with 24 C.F.R. section 92.250, the per unit investment of HOME funds may not exceed the Federal Housing Administration mortgage limits in Subsection 221(d)(3) of the National Housing Act, including any area-wide high cost exceptions approved by the Department of Housing and Urban Development. Participating jurisdictions are required to evaluate each housing project in accordance with guidelines that it adopts to ensure that the combination of Federal assistance to the project is not any more than is necessary to provide affordable housing.

Questioned Cost:	\$ 3,000
U.S. Department of Housing and Urban Development	

For one of the 40 projects selected for test work, we noted the project was awarded \$3,000 in excess of the maximum allowable award as a result of incorrectly establishing the original project award.

Recommendation:

As a component of the project set-up process, an additional level of management review should be established requiring a manager or supervisor to detail review project files on a sample basis for compliance with maximum per unit subsidy rules and regulations. In addition, the project set up form should have a designated area which includes the mortgage limit amounts or reference to the appropriate rules and regulations along with a requirement for the individual responsible to its preparation to initial his or her acknowledgment of compliance.

Management Response and Corrective Action Plan:

The supervisor in charge of project set-ups will sample set-ups on a regular basis for any HOME project set-ups exceeding \$35,400, or the lowest limit for the given year for low-cost areas to ensure compliance with maximum per unit subsidy rules and regulations.

The project set-ups form will be modified to include a reference to compliance with program rules and regulations with the requirement that the Department employee responsible for approving the project set-up form to sign or initial his or her acknowledgement of compliance. Additionally, the Department is in the process of developing an automated system that is being designed to electronically test for compliance with maximum per unit subsidies in connection with project set-up.

Implementation Date: May 31, 2003

Responsible Person: Skip Beard

Reference No. 03-15

Cash Management**CFDA 14.228 - Community Development Block Grant/State's Program****CFDA 14.239 - HOME Investment Partnerships Program****CFDA 93.568 - Low-Income Home Energy Assistance****Type of Finding - Reportable Condition Control and Non-Compliance**

31 C.F.R., Chapter II, Part 205, Subpart A, Negotiation of Intergovernmental Agreements for Financing Federal Assistance Programs – Interest Liabilities on Intergovernmental Funds Transfers, establishes the regulations for implementing the Cash Management Improvement Act of 1990 (CMIA). Per section 205.8(c)(1), “if a State has actual or constructive knowledge, at any time, that a clearance pattern does not correspond to a program’s clearance activity, or if the program undergoes operational changes that may affect clearance activity, the State shall...(ii) Develop a new clearance pattern and certify that it corresponds to a program’s clearance activity.” In addition and per section 205.12(b), “a State will incur an interest liability to the Federal Government on a refund transaction of Federal Funds. A State interest liability will accrue from the day the refund is credited to a State account to the day the refund is either paid out for program purpose or credited to a Federal Government account. However, a State may adopt a transaction threshold not exceeding \$10,000, below which the State will not incur an interest liability on a refund transaction.”

Questioned Cost:	\$ 4,400
U.S. Department of Housing and Urban Development	
U.S. Department of Health and Human Services	

Per the State of Texas CMIA agreement with the Department of Treasury, the LIHEAP, HOME and CDBG federal programs, which are subject to CMIA Subpart A provisions, utilize the pre-issuance funding technique, which does require a clearance pattern. Prior to fiscal year 2002, clearance patterns for these three programs were developed in fiscal year 2000. The old clearance patterns no longer accurately reflect clearance activity. TDHCA had insufficient policies in place to monitor the clearance patterns within the 5-year certification period required by section 205(d). Furthermore and as it relates to the HOME and CDBG programs, refunds greater than \$10,000 received by these two programs were excluded from the State of Texas 2002 CMIA report submitted to the Comptroller’s office for fiscal year 2002. TDHCA had insufficient controls in place to ensure that programs report refunds greater than \$10,000 using the State of Texas 2002 CMIA report.

With regards to the HOME and CDBG programs, TDHCA was not able to calculate new clearance patterns for fiscal year 2002 prior to the submission of the State of Texas 2002 CMIA report. However, there were no questioned costs for HOME or CDBG as the recalculation of the clearance pattern did not result in an interest liability. Questioned costs for LIHEAP resulted from a discrepancy in the methodology used to calculate the new clearance pattern incorporated into the State of Texas 2002 CMIA report as well as the transmittal of the period 1 clearance pattern data using the State of Texas 2002 CMIA report. Using the interest rate for fiscal year 2002 of 1.89% (the 2002 average of the 13-week Treasury Bill equivalent yield as provided by the U.S. Department of Treasury – Financial Management Service), additional interest is approximately \$440.

24 C.F.R., Part 85, Subpart C, Post-Award Requirements, establishes regulations for disbursing program income and refunds before requesting additional cash payments. Per section 85.21(f)(2), “grantees and subgrantees shall disburse program income, rebates, refunds, contract settlements, audit recoveries and interest earned on such funds before requesting additional cash payments.” In regard to the CDBG program, during fiscal year 2002, it was noted that two separate program income logs were maintained for the CDBG program. One was maintained by TDHCA, and the other was maintained by the Office of Rural Community Affairs (ORCA). It was noted that no program income from ORCA’s log had been distributed during fiscal year 2002. At August 31, 2002, this log reflected a balance of approximately \$490,167 which had been accumulating since February 13, 2002. Per review of the TDHCA’s program income log, it was noted that program income receipts were recorded for the entire fiscal year 2002, and, until May 2002, program income was generally disbursed once a month. At August 31, 2002, this log reflected a balance of approximately \$83,657. Similarly, two sets of records were maintained for refunds received in relation to the CDBG program during fiscal year 2002. Per review of the log maintained by ORCA, there was approximately \$25,220 of refunds accumulated at August 31, 2002. Per review of the log maintained by TDHCA, there was approximately \$65,300 of refunds accumulated at August 31, 2002. The program administration of the CDBG program was transferred from TDHCA to ORCA during fiscal year 2002. However, the financial administration of the CDBG program was administered solely by TDHCA during fiscal year 2002.

There are insufficient controls in place to ensure that all program income and refund receipts are disbursed prior to the request of additional Federal funds. Questioned costs result from interest earned on program income and refund receipts accumulated and not disbursed or disbursed subsequent to requesting additional Federal funds. Using the interest rate for fiscal year 2002 of 1.89% (the 2002 average of the 13-week Treasury Bill equivalent yield as provided by the U.S. Department of Treasury – Financial Management Service), additional interest is approximately \$4,000.

Recommendation:

TDHCA should establish procedures to monitor the clearance patterns of all programs subject to CMIA Subpart A on a yearly basis. For those programs where the clearance pattern changes, TDHCA should notify the State of Texas Comptroller's Office during the State of Texas CMIA report preparation process.

ORCA should develop formalized accounting policies and procedures that require program and financial administration management to review program income and refund logs in a timely manner to facilitate the timely disbursement of program income and refund receipts prior to drawing additional Federal funds.

TDHCA Management Response and Corrective Action Plan:

Since the implementation of the Cash Management Improvement Act of 1990 (CMIA), the Department has worked closely with the State Comptroller's Office to gain a clear understanding of CMIA in order to ensure compliance with funding techniques, period I calculations and certifications.

This coordination has led to the establishment of significant controls designed to carefully monitor cash management. Some of these controls include the practice of timely processing of draws and disbursements. These controls incorporate actions performed by accountants and approvals by Chief Accountants. The agency has also included procedures that provide for the tracking of program income/refunds and the timely application of these items. It has also completed year-end worksheets required by the Comptroller to report significant changes to patterns.

In 2002, TDHCA concluded that there were no significant changes to operations or patterns for CDBG and HOME. In the case of LIHEAP, the Department determined that a recalculation was necessary. TDHCA therefore submitted year-end worksheets consistent with 2000 information for CDBG/HOME and adjusted its worksheets for LIHEAP. In the future, TDHCA will continue its procedures to monitor clearance patterns for all programs subject to CMIA Subpart A on a yearly basis. Additionally, TDHCA will reassess its threshold for determining reasonableness and, in those instances where the clearance pattern changes beyond the threshold, TDHCA will notify the State Comptroller's Office during the State of Texas CMIA report preparation process.

Implementation Date: Fiscal Year 2003

Responsible Person: David Cervantes

ORCA Management Response and Corrective Action Plan:

With respect to program income, the following procedure has been implemented. The Grant Accountants process deposits for program income and update a log to track a running total. As payment requests are processed, they refer to the log to include any program income outstanding. This log is updated as deposits are made and payments are processed; two or three times weekly by each of the two Grant Accountants. The Chief Accountant will review the logs on a weekly basis to ensure outstanding balances are not carried forward for more than 5 working days.

With respect to refunds, the Grant Tracking System used by accounting personnel to process grant payments are updated as refunds are received, creating a negative balance for the related contract. When the next payment request for the same contract is received, the negative balance indicates a refund should be applied before requesting additional funds from HUD. For refunds received that result in the deobligation of contract funds, an additional log is updated to track these amounts. The Chief Accountant will review this log on a weekly basis to ensure timely disbursement of funds prior to additional requests from HUD.

Implementation Date: Implemented

Responsible Person: Bob McGlasson

Reference No. 03-16

Eligibility

CFDA 14.871 - Section 8 Housing Choice Vouchers Type of Finding - Non-Compliance

As a condition of admission or continued occupancy, 24 C.F.R. sections 5.230, 5.609 and 982.516 require the tenant and other family members to provide necessary information, documentation, and releases for the Public Housing Authority (PHA) to verify income eligibility. For both family income examinations and reexaminations, 24 C.F.R. section 982.516 requires PHA to obtain and document in the family file, third party verification of: 1) reported family annual income, 2) the value of assets, 3) expenses related to deductions from annual income, and 4) other factors that affect the determination of adjusted income or income-based rent. Using the documentation from third party verification, 24 C.F.R. part 5 subpart F (24 C.F.R. section 5.601 et seq.) (24 C.F.R. sections 982.201, 982.515 and 982.516) requires the PHA to determine income eligibility and calculate the tenant's rent payment. Using the documentation from third party verification, 24 C.F.R. section 982.516 requires the PHA to reexamine family income and composition at least once every 12 months and adjust the tenant rent and housing assistance payment as necessary. Our review of the compliance with the eligibility requirements disclosed the following:

Questioned Cost:	\$ 3,027
U.S. Department of Housing and Urban Development	

- For 1 of the 40 contracts selected for test work, \$200 of monthly child support was not included in the calculation of the tenant's income. This exclusion resulted in the overpayment of \$540 on behalf of the tenant.
- For 1 of the 40 contracts selected for test work, the utility allowance was calculated incorrectly. This error resulted in the overpayment of \$161 on behalf of the tenant.
- For 1 of the 40 contracts selected for test work, we noted there had been an adjustment to a tenant's housing assistance payment, but the adjustment was not entered into Genesis, the system used to account for housing assistance payments. This incorrect accounting resulted in a total overpayment of \$1,984 on behalf of the tenant and resulted as there is currently not a management review process in place to ensure that adjustments to housing assistance payments are entered into Genesis.
- For 1 of the 40 contracts selected for test work, an incorrect effective date was erroneously recorded in Genesis in fiscal year 2001. In the current year when the contract was renewed, Genesis automatically updated the effective date to an incorrect date. The incorrect data resulted in an overpayment in the amount of \$63 on behalf of the tenant.

According to the United States Department of Housing and Urban Development *Housing Choice Voucher Program Guidebook*, eligibility for federal housing assistance is limited to United States citizens and applicants who have eligible immigration status. Non-citizens claiming eligible immigration status must provide Immigration and Naturalization Services documents verifying status. Families that include members who are citizens or have eligible immigration status and members who do not have eligible immigrations status (or elect not to state that they have eligibility status) are referred to as “mixed families”. A mixed family is eligible for prorated assistance.

For one of the 40 contracts selected for test work, the corresponding file did not contain documentation of United States citizenship or eligible immigration status for any members of the household. Aid awarded was \$279.

Recommendation:

An additional level of management review should be added to income and housing assistance payment calculations. Supervisors should recalculate housing assistance payments for contracts on a sample basis using the information in the corresponding files.

After tenant housing assistance payment data is entered into Genesis, a report showing the housing assistance payment amount should be prepared and placed in the tenant’s file. During the program coordinator’s review process, the Genesis based housing assistance payment data should be compared to the Form 50058 HAP in an effort to ensure that accurate housing assistance payment data is entered into Genesis. During this review process, the program coordinator should review the effective contract date recorded in Genesis to ensure that an accurate date has been entered.

An additional level of management review should be added where a manager or supervisor detail reviews contract files on a sample basis for proper citizenship documentation.

Management Response and Corrective Action Plan:

A quality control checklist form has been developed and added to the contract review process. The form includes review and verification of income, allowances for expenses, utility allowances and tenant rent calculations. The Regional Coordinator will complete this form on new admissions, annual renewals, interim rent adjustments, and moves to other units. Upon completion, the form will be placed in the file for final review and approval by the Section 8 Coordinator/Manager, who will recalculate housing assistance payments for contracts on a sample basis using the supporting information in the corresponding files. The Section 8 Coordinator/Manager will also conduct detailed reviews of contract files on a sample basis for proper citizenship documentation.

The HUD Form 50058 will be entered in MTCS (Multifamily Tenant Characteristic System) and reviewed by the Regional Coordinator. The Regional Coordinator will place the form in the tenant file for final review and approval by the Section 8 Coordinator/Manager to ensure that accurate housing assistance payment data is entered into MTCS and that effective contract dates are properly entered.

Implementation Date: March 3, 2003

Responsible Person: Willie Faye Hurd

Reference No. 03-17

Special Tests and Provisions - Housing Quality Standards Enforcement**CFDA 14.871 - Section 8 Housing Choice Vouchers****Type of Finding - Non-Compliance**

In accordance with 24 C.F.R. sections 982.158(d) and 982.404, owners of units under housing assistance payment contracts that fail to meet housing quality standards must be required to correct any life threatening housing quality standards (HQS) deficiencies within 24 hours after the inspections and all other HQS deficiencies within 30 calendar days or within a specified approved extension. If the owner does not correct the cited HQS deficiencies within the specified correction period, housing assistance payments must be stopped beginning no later than the first of the month following the specified correction period or the housing assistance payment contract must be terminated.

Questioned Cost:	\$ 3,795
U.S. Department of Housing and Urban Development	

For 2 of the 40 contracts selected for test work, the HQS inspections noted a life threatening deficiency, and there was no documentation supporting the correction of the deficiencies within 24 hours of the inspections. Texas Department of Housing and Community Affairs (TDHCA) regional coordinators travel throughout the state of Texas to perform quality control inspections. Once a regional coordinator returns to the office in Austin, a letter is prepared and sent to the owner of a unit that has failed the inspection, which is usually the day after the inspection. The owner is provided 24 hours from the date of the letter to correct any life threatening deficiencies. A regional coordinator may verbally communicate deficiencies and correction requirements to the unit owner at the time of the inspection. However, there is no formal documentation maintained to support this communication. Housing assistance payments should be discontinued if the life threatening corrections are not made within the required timeframe. Housing assistance payments subsequent to the inspection date were \$2,661 during fiscal year 2002.

Two additional contracts selected for test work, there was no documentation supporting the correction of the non-life threatening deficiencies by the unit owner within 30 calendar days or within a specified approved extension. Documentation supporting the correction of the deficiencies was dated subsequent to the deadline. Housing assistance payments should be discontinued if the non-life threatening corrections are not made within the required timeframe. Housing assistance payments subsequent to the inspection date were \$1,134 during fiscal year 2002.

Recommendation:

Inspectors should formally notify unit owners of any life-threatening deficiencies at the time of inspection. TDHCA should use a standard duplicate-type form in order to ensure that regional coordinators properly communicate all required information and retain supporting documentation of the communication. The form should include notification to the unit owner that the failure to correct deficiencies in a timely manner will result in the termination of housing assistance payments. A follow-up visit should be performed by the regional coordinator or the local operator assigned to the housing unit within 24 hours of notification of the life-threatening deficiency to verify that any life-threatening deficiencies were corrected.

The program manager should incorporate into the quality control inspection process a review of the *Form HUD 52580-A, Inspection Form for Housing Choice Voucher Program* in order to ensure that all required sections are properly completed. In addition and as a component of the review process, the program manager should review documentation supporting the correction of non-life threatening deficiencies within the required time period.

Management Response and Corrective Action Plan:

A standard notice letter in duplicate form has been developed to notify owners of any life threatening HQS deficiencies that must be corrected within 24 hours. This notice will be used by the Regional Coordinator and each Local Operator. Owners will be provided the notice letter at the time of the inspection and will be required to sign and date the notice letter upon receipt. Regional coordinators or local operators will conduct a follow-up visit within 24 hours of providing the owner a notice letter of a life-threatening deficiency to verify corrective action has been taken.

A similar standard notice letter has been developed to notify owners of non-life threatening deficiencies. Regional coordinators or local operators will conduct a follow-up visit within the required 30 calendar days of providing the owner a notice letter of a non life threatening deficiency to verify proper corrective action has been taken.

A Section 8 Coordinator/Manager will conduct periodic quality control reviews to ensure that deficiencies, both life threatening and non-life threatening, were corrected within the required time period. During the review, the Section 8 Coordinator/Manager will review Form HUD 52580-A to ensure proper completion and documentation supporting the correction of the deficiencies.

Implementation Date: March 3, 2003

Responsible Person: Willie Faye Hurd

Reference No. 03-18

Special Tests and Provisions - Housing Quality Standards Inspections

CFDA 14.871 - Section 8 Housing Choice Vouchers

Type of Finding - Non-Compliance

24 C.F.R. sections 982.159(d) and 982.405(b) require the inspection and inspection of a unit leased to a family at least annually to determine if the unit meets Housing Quality Standards (HQS). A unit inspection report must be prepared as a result of the inspection process. The Section 8 Cluster program utilizes the *Form HUD-52580-A, Inspection Form for the Housing Choice Voucher Program* (Form HUD-52580-A). In order to properly perform an inspection each applicable area of the form should be completed, and the inspections should be completed within three months of the inspection. Our review of the inspection process disclosed the following:

Questioned Cost:	\$ 16,239
U.S. Department of Housing and Urban Development	

- For 7 of the 30 inspection forms, the building exterior, heating and plumbing, and general health and safety portions of the form were not completed.
- For 1 of 30 inspection forms, the building exterior and general health and safety portions of the form were not completed. Housing assistance payments subsequent to the inspection dates were \$10,048 during fiscal year 2002.
- For 7 of the 30 inspections selected, the inspections were performed over three months after the inspection. Housing assistance payments subsequent to the inspection deadline were \$6,191 during fiscal year 2002.

Recommendation:

Individuals performing quality control inspections should be required to complete each applicable sections of the Form HUD-52580-A. In addition, the program manager should incorporate into the quality control inspection process a review of the Form HUD 52580-A in order to ensure that all required sections are properly completed. In addition, the program manager should schedule quality control inspections within the required three-month time period subsequent to the inspection date.

Management Response and Corrective Action Plan:

A revised plan for Quality Control Inspections has been developed. Individuals performing quality control inspections will be instructed to complete each applicable section of Form HUD-52580-A. Additionally, a supervisor (Manager/Section 8 Coordinator) or other qualified persons (TBRA Coordinator/Regional Coordinator) will conduct a quality control review of a representative sample of HQS re-inspections during each HUD fiscal year to ensure that all required sections of Form HUD-52580-A are properly completed.

Implementation Date: March 3, 2003

Responsible Person: Willie Faye Hurd

Department of Human Services

Reference No. 03-33

Activities Allowed or Unallowed

CFDA 83.543 - Individual Family Grants (FEMA)

Type of Finding - Reportable Condition Control and Non-Compliance

The Individual and Family Grant (IFG) program employs five permanent employees and during a declared disaster, temporary personnel are hired as needed to manage the caseload. All temporary personnel are required to complete and sign a weekly time sheet, which is also approved by their supervisor, indicating the number of hours worked each day. Since temporary personnel devote 100% of their time to a specific disaster, OMB A-87 requires that “charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification.” The contracts signed by the individuals can serve as the certifications since a time distribution system is currently utilized (i.e., signed weekly timesheets).

Questioned Cost:	\$ 260,000
Federal Emergency Management Agency	

The five permanent employees do not maintain personnel activity reports as required by OMB A-87. Instead management determines approximately how many FTEs are working on the declared disaster(s), and accounting allocates the respective individual’s salary to the related disaster. When there are no open disasters and/or the employee is not working on a disaster, their salary is allocated to a State-funding source. During the fiscal year 2002, approximately \$260,000 of permanent salary and fringe benefit costs was charged to open federal disasters.

Recommendation:

IFG program should implement payroll effort polices and procedures for the permanent employees, which would document the percent of their time spent on specific disasters.

Management Response and Corrective Action Plan:

The IFG program will develop polices and procedures for timekeeping. As a result, timesheets will be used in determining the percentage of time spent on specific disasters, and the related expenditures will be charged to that disaster in accordance with OMB Circular A-87.

Implementation Date: February 1, 2003

Responsible Person: Edna Esparza

Reference No. 03-24

Eligibility**CFDA 93.566 - Refugee and Entrant Assistance****Type of Finding - Reportable Condition Control and Material Non-Compliance**

Eligibility for Refugee Cash Assistance (RCA) and Refugee Medical Assistance (RMA) is limited to newly arrived refugees who meet all the following criteria: ... (a) they have resided in the U.S. less than the RCA eligibility period of eight months, (b) they have been determined ineligible for other federally funded cash assistance programs, such as ... TANF, and (b) (ii) they are determined ineligible for Medicaid. Our review of the eligibility process disclosed the following:

Questioned Cost:	\$ 2,100
U.S. Department of Health and Human Services	

- 7 out of 40 beneficiaries received RMA when they were eligible for Medicaid.
- 1 out of 40 beneficiaries received RCA when they were eligible for TANF benefits.
- 1 out of 40 beneficiaries received RCA five months beyond the eight-month limit.

Recommendation:

The Department of Human Services (DHS) should monitor the eligibility requirements more closely and only provide Refugee and Entrant Assistance benefits to those individuals who are eligible refugees.

Management Response and Corrective Action Plan:

Effective October 1, 2002, the department centralized the provisions of refugee cash and medical assistance benefits. The primary reasons for centralizing were to accommodate increasingly complex eligibility issues and to reduce regional workload and training needs. The centralized unit also addresses the need for access for asylees, refugees, and secondary migrants who may reside in outlying areas where the Department of Human Services (DHS) regional offices seldom have applications for refugee program benefits. Centralized services mean that refugees are allowed telephone interviews with consistently trained staff for the application/review process. This streamlines the process to facilitate compliance with program regulations. It also provides for effective referrals to refugee social services.

Additionally, program and eligibility staff met in December 2002 to discuss the issue raised by the audit. It was confirmed that eligibility staff are clear on program requirements related to testing for Medicaid eligibility prior to testing for RMA and that staff working with the refugee program have reviewed current policy and procedures. A determination was made that those refugees erroneously enrolled in RMA would be transferred to Medicaid, no later than January 31, 2003. In December 2002 a clarification letter to refugee service providers will be sent to reiterate the RMA policy and procedures to be followed by DHS eligibility staff.

Implementation Date: December 2002

Responsible Person: Judy Denton

Lamar University

Reference No. 03-45

Special Tests and Provisions - Return of Title IV Funds

Student Financial Aid Cluster

Type of Finding - Non-Compliance

Returns of Title IV funds are required to be deposited to the SFA accounts or returned to the appropriate FFEL lender within 30 days after the date the institution determines that the student withdrew. An institution must determine the withdrawal date for a student who withdraws without providing notification to the institution no later than 30 days after the end of the earlier of the: (1) payment period or period of enrollment, (2) academic year in which the student withdrew; or (3) educational program from which the student withdrew (34 C.F.R section 668.22(j)).

Questioned Cost:	\$ 930
U.S. Department of Education	

During the fall 2001 semester, Lamar University policy called for one student financial aid (SFA) employee to calculate the adjustment and post it to the SFA system, and a second SFA employee to prepare the check or electronic funds transfer disbursement. For one student selected for testing, the second employee did not prepare the disbursement in a timely fashion. The late returns amounted to \$930 and was 70 days late. The 2002 average of the 13-week Treasury Bill equivalent yield as provided by the US Department of Treasury – Financial Management Service was 1.89%.

Recommendation

Lamar University should strengthen its procedures to ensure timely returns of Title IV funds.

Management Response and Corrective Action Plan:

Management concurs. We have developed new procedures regarding the return of loan funds to the appropriate lender. The SFA employee responsible to adjust student account will also be responsible for the return of Title IV funds.

Implementation Date: December 1, 2002

Responsible Person: Jill Rowley

Department of Mental Health and Mental Retardation

Reference No. 03-32

Cash Management

Medicaid Cluster

Type of Finding - Reportable Condition Control and Non-Compliance

31 C.F.R., Chapter II, Part 205, Subpart A, Negotiation of Intergovernmental Agreements for Financing Federal Assistance Programs – Interest Liabilities on Intergovernmental Funds Transfers, establishes the regulations for the implementing the Cash Management Improvement Act of 1990 (CMIA). Per section 205.8(c)(1), “if a State has actual or constructive knowledge, at any time, that a clearance pattern does not correspond to a program’s clearance activity, or if the program undergoes operational changes that may affect clearance activity, the State shall...(ii) Develop a new clearance pattern and certify that it corresponds to a program’s clearance activity.” The Texas Comptroller of Public Accounts (Comptroller) includes in their CMIA training/update programs instructions on how the agencies should monitor for changes in their clearance patterns within the 5-year certification period.

Questioned Cost: \$ 20,000
 U.S. Department of Health and
 Human Services

Under the State of Texas CMIA agreement with the Department of Treasury, the majority of the Department of Mental Health and Mental Retardation’s (MHMR) federal programs subject to CMIA Subpart A provisions utilize the pre-issuance funding technique, which requires a clearance pattern. Our audit procedures for clearance patterns developed prior to fiscal year 2002 included selecting a three-month period from fiscal year 2002, calculating the clearance pattern, and comparing the calculation to the clearance pattern being utilized as part of the 2002 Statewide CMIA report. The result of the comparison between KPMG’s calculated clearance pattern for fiscal year 2002 and MHMR’s clearance pattern calculated from 1999 data indicated to KPMG that a change in the payment patterns had taken place that warranted a revision in the clearance pattern. The fiscal year 2002 clearance pattern from our three-month sample was 1.06 days versus the MHMR clearance pattern calculated from 1999 data of (.12) days. Although MHMR does have a written policy in place concerning the calculation of clearance patterns for the 5year certification period, this policy should also address periodic review of actual clearance patterns during each fiscal year in order to identify if changes in the clearance pattern have occurred.

MHMR did not calculate new clearance patterns for fiscal year 2002 because they do not believe that the clearance pattern has significantly changed. The questioned costs are the differences in the interest liabilities created if the new clearance patterns had been incorporated into the 2002 CMIA report. Using the interest rate for fiscal year 2002 of 1.89% (the 2002 average of the 13-week Treasury Bill equivalent yield as provided by the U.S. Department of Treasury – Financial Management Service), additional interest is approximately \$20,000.

Recommendation:

MHMR should establish procedures to monitor the clearance patterns of all programs subject to CMIA Subpart A on a yearly basis. For those programs where the clearance pattern changes, MHMR should notify the State of Texas Comptroller’s Office during the CMIA report preparation process.

Management Response and Corrective Action Plan:

MHMR strongly disagrees with this finding and recommendation. The Comptroller's Office is the Single State Agency responsible for administering CMIA activities in the State of Texas including reporting and coordinating with the Federal government. The Comptroller's Office is also responsible for regulating and assisting each individual State agency to ensure all relevant CMIA requirements are met. According to the Comptroller's Office, an agency's clearance patterns are certified for a five-year period unless there has been a significant operational change, such as a change in an agency's accounting system, that could affect a clearance pattern. MHMR has undergone no significant operational change since the Medicaid cluster's clearance pattern was certified in fiscal year 1999 that would indicate a recalculation in the clearance pattern for the Medicaid cluster was necessary before the five-year period had concluded. Therefore, MHMR, as well as the Comptroller's Office, conclude that the agency's activities concerning calculating clearance patterns are in full compliance with Comptroller regulations and expectations and a recalculation of the clearance pattern for the Medicaid cluster is not necessary until fiscal year 2004.

The \$20,000 questioned cost is based on a projection of assumed increase of interest liability to the State. This does not represent an expenditure for MHMR. The Comptroller's Office is responsible for handling all interest liabilities with the Federal government. Moreover, the use of a pre-issuance funding technique (as applied to our Medicaid cluster) always results in an interest liability to the State because Federal funds are drawn down before the expenditure is made. An important aspect of the pre-issuance technique is that Federal funds cannot be drawn down more than three days before the expenditure is made. MHMR is in full compliance with this requirement.

In conclusion, MHMR believes it is in full compliance with the agreement the Comptroller's Office has entered into with the Federal government and all other relevant CMIA requirements issued by the Comptroller to State agencies. MHMR is confident it has designed and maintained the necessary control system to identify any risk or irregularities that may affect its ability to meet these requirements.

Implementation Date: Not applicable

Responsible Person: James Dawson

Reference No. 03-27

Special Tests and Provisions - Independent Peer Review

CFDA 93.958 - Block Grants for Community Mental Health Services

Type of Finding - Material Weakness Control and Material Non-Compliance

The United States Code, Title 42, Section 300X-53, requires the State to ensure that independent peer reviews are performed for at least five percent of the entities it funds to provide treatment services. The entities reviewed must be representative of all the entities the Department of Mental Health and Mental Retardation (MHMR) uses to provide treatment services. Peer reviewers must be independent. Therefore, MHMR must ensure reviewers do not review their own programs, and the peer review is not part of the licensing or certification processes.

Questioned Cost:	\$ 0
U.S. Department of Health and Human Services	

MHMR does not have a process to ensure that independent peer reviews of funded treatment programs are performed. MHMR's Austin-based mental health quality management teams monitor the quality and appropriateness of the clinical care provided by the Community Centers for Mental Health and Mental Retardation. However, these teams cannot conduct peer reviews because they are not independent of the entities needing review.

Recommendation:

MHMR should develop and implement an independent peer review process for entities that provide treatment services or obtain clarification of this requirement from the Center for Mental Health Services.

Management Response and Corrective Action Plan:

MHMR consulted with the Texas project officer at the federal Center for Mental Health Services (CMHS), Dr. Denise Pintello, regarding the Texas State Auditor's Office finding concerning the independent peer review issue. MHMR and SAMHSA negotiated an agreement that resolved this finding in January 2002. The agreement called for the Texas Mental Health Planning Advisory Committee (MHPAC) to form a subcommittee of three members that will participate with MHMR's Quality Management staff in the required independent peer review process of the Mental health Block grant recipients. The members of this MHPAC subcommittee is to be made up of non-MHMR staff and are considered independent of the department. The MHPAC independent peer review subcommittee has been formed, has met several times during calendar year 2002, and is currently preparing a report to the full MHPAC regarding its recent activities.

Notwithstanding the aforementioned agreement, the Substance Abuse and Mental Health Services Administration (SAMHSA) published a request for comments notice in the Federal Register (Vol. 67, No. 247/Tuesday, December 24, 2002, Notices, pages. 78496-78504) in which SAMHSA proposed the elimination of the requirement that States independently peer review five (5) percent of facilities under the program each year. The following text is extracted from the December 24, 2002, Federal Register notice.

"SAMHSA proposes to eliminate the requirement that States independently peer review 5 percent of facilities under the program each year to assess the quality, appropriateness and efficacy of treatment services. While this specific provision was added with the Anti-Drug Abuse Act of 1988, there had always been a provision in statute requiring States to evaluate the performance of facilities receiving funds under the Block Grant program. The Department has monitored the usefulness of the requirement and believes that it has not achieved the purpose for which it was included in statute largely because the States, while they fulfilled their obligation under the provision, did not use it to improve performance. In addition, the Department believes that this provision not only requires that it be done but that it stipulates the way it should be done when there is nothing to suggest that an independent peer review is the best way to accomplish the goal of the provision." (Federal Register, Vol. 67, No. 247/Tuesday, December 24, 2002/pages 78502-78503)

MHMR agrees with the SAMHSA proposal to eliminate the independent peer review component. However, MHMR will continue to implement the agreed upon resolution until such time as the requirement is formally eliminated.

Implementation Date: February 2002

Responsible Person: Sam Shore

Reference No. 03-29

Activities Allowed or Unallowed

CFDA 93.958 - Block Grants for Community Mental Health Services

Type of Finding - Reportable Condition Control and Material Non-Compliance

The Department of Mental Health and Mental Retardation (MHMR) does not currently require employees whose salary is charged to the program to complete time sheets that reflect an allocation of activity between various state and federal programs. Accounting personnel have been estimating time spent on the grant based on employees' assigned responsibilities. OMB A-87 requires that "charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification." During fiscal year 2002, approximately \$1,400,000 of salary and benefit costs was charged to the program.

Questioned Cost: \$ 1,400,000 U.S. Department of Health and Human Services
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Recommendation:

MHMR should implement a payroll effort system that requires employees working solely on a single Federal award to certify at least semi-annually that they worked solely on the program. For individuals working on multiple activities, the time sheets should (1) reflect an after-the-fact distribution of actual activity, (2) account for total activity each pay period, (3) be prepared at least monthly, and (4) be signed by the employee. Any substitute systems for allocating salaries should be approved by the U.S. Department of Health and Human Services.

Management Response and Corrective Action Plan:

The Department will research the feasibility of implementing this recommendation and develop a plan of corrective action.

Implementation Date: August 1, 2003

Responsible Person: James Dawson

Protective and Regulatory Services

Reference No. 03-31

Cash Management

(Prior Audit Issue - 02-02)

CFDA 93.558 - Temporary Assistance for Needy Families

CFDA 93.658 - Foster Care - Title IV-E

CFDA 93.659 - Adoption Assistance

CFDA 93.667 - Social Services Block Grant

CFDA 93.645 - Child Welfare Services

CFDA 93.556 - Promoting Safe and Stable Families

Type of Finding - Reportable Condition Control

The Protective and Regulatory Services' (PRS) cash management funding technique (i.e., preissuance) documented in the State's Treasury-State Agreement requires that Federal funds to the State will be paid to the State not more than three days prior to the State's issuance of checks or initiation of EFT payments. Both PRS' and the State's accounting systems are configured to post and pay invoices, respectively, with a future scheduled pay date. However, PRS does not have the appropriate controls in place to ensure the cash management (i.e., pre-issuance) funding from the Federal programs will be paid out by PRS within three days after the receipt of Federal funds. PRS has not been able to successfully re-configure the cash drawdown report logic to include both the posting and expected payment dates. As a result, PRS' cash management methodology is to determine draw amounts and timing based on total balances at the appropriation level that results in a FIFO method of disbursements.

Questioned Cost: \$ 0

U.S. Department of Health
and Human Services

Recommendation:

PRS should review and enhance existing cash management reporting capabilities to include information necessary to draw Federal funds in accordance with the requirements of the preissuance technique specified in the State-Treasury Agreement. Specifically, the cash management drawdown reports should include a listing, by appropriation, of accounts payable with scheduled pay dates. PRS cash management personnel should then use the schedule pay data to ensure the timing of Federal draws adheres to preissuance technique requirements documented in the Treasury-State agreement.

Management's Response and Corrective Action Plan:

In response to the state's payment scheduling requirements the Statewide ISAS Team developed improvements to the Grant Draw Down Report (GDDR) that detail the amount of accounts payable scheduled for payment. PRS is currently testing and analyzing this software modification. The Health and Human Services Commission (HHSC) has turned in a Customer Services Request (CRS) to the HHSAS Team for a possible fix/change to the Statewide ISAS Team's Supplemental GDDR process. If it is determined that this new process will make the PRS Cash Management process more accurate, PRS will implement; otherwise, the Supplemental GDDR process will be put on hold until PRS migrates to HHSAS in fiscal year 2004.

Although the current GDDR information does not provide strict compliance with the pre-issuance funding technique because of the current absence of actual scheduled payment data, PRS has implemented a compensating control through the use of an analysis of the total appropriation cash balances. Using this information, the agency approximates the three-day requirement by utilizing non-federal funds and/or delaying federal cash draws.

Implementation Date: Fiscal Year 2004

Responsible Person: James R. Wall, III (Trey)

Reference No. 03-13

Eligibility

CFDA 93.659 - Adoption Assistance

Type of Finding - Non-Compliance

Adoption assistance subsidy payments may be paid on behalf of a child only if certain requirements are met. Included in these is the requirement that the “agreement for the subsidy was signed and was in effect before the final decree of adoption...” Our review of the eligibility process disclosed the following:

Questioned Cost:	\$ 18,675
U.S. Department of Health and Human Services	

- 3 of the 30 selected cases did not have an agreement for the subsidy signed and in effect before the final decree of adoption. For these three individuals, the final decree of adoption was signed before the adoption subsidy agreement was signed due to acceleration of the adoption by the courts. PRS management denied the adoption and the appeals process was followed.

Recommendation:

PRS should notify all parties (i.e., adopting parents, attorneys, etc.) involved in the adoption process of the requirements relating to adoption assistance subsidy payments. In addition, PRS should emphasize the importance of the compliance with requirements, as well as the consequences of failing to adhere to the requirements. Finally, in order to ensure compliance with the requirements, PRS must follow its procedures of denying an adoption when the final decree of adoption is signed before the adoption subsidy agreement.

Management Response and Corrective Action Plan:

In order to ensure adoption assistance agreements are negotiated before the final order of adoption is entered, regional staff have been directed to review their adoptive placement procedures and application procedures to develop additional controls as needed to ensure that agreements are not signed after the adoption is final. This request was made via a protective services action memorandum (PSA 03-039) issued 2-12-03.

Implementation Date: *Immediately*

Responsible Person: *Karen Eells*

Department of Public Safety

Reference No. 03-35

Cash Management

(Prior Audit Issue - 02-34)

CFDA 83.544 - Public Assistance Grants (FEMA)

CFDA 83.548 - Hazard Mitigation Grant (FEMA)

Type of Finding - Reportable Condition Control and Material Non-Compliance

According to the Treasury-State agreement for the State of Texas, the Public Assistance and Hazard Mitigation Grants are not included in Subpart A of 34 C.F.R. Part 205, which implement the Cash Management Improvement Act. Therefore, the Department of Public Safety (DPS) should be complying with Subpart B, which applies to programs in the Catalog of Federal Domestic Assistance that are not subject to Subpart A. These standards state that “cash advances to a State shall be limited to the minimum amounts needed and shall be timed to be in accord only with the actual, immediate cash requirements of the State in carrying out a program or project. The timing and amount of cash advances shall be as close as is administratively feasible to the actual cash outlay by the State for direct program costs and the proportionate share of any allowable indirect costs. Neither a State nor the Federal Government will incur an interest liability on the transfer of funds for a program subject to this Subpart.” To define “administratively feasible”, we reviewed correspondence from FEMA’s Region VI director dated August 14, 2002, noting that seven days would be administratively feasible.

Questioned Cost:	\$ 0
Federal Emergency Management Agency	

Our audit procedures indicated that inadequate controls exist to ensure funds are paid to jurisdictions within seven days of receipt of the cash draws from FEMA. For 31 of 40 Public Assistance and 12 of 40 Hazard Mitigation sample items selected for test work, the invoice was not paid within seven days of receipt of the related Federal advance request. For the exceptions noted above, the average days the funds were held in excess of seven days are 15.3 and 11.5 days for Public Assistance and Hazard Mitigation, respectively. The total population of draws for the fiscal year was \$81,349,932 and \$34,769,441 for Public Assistance and Hazard Mitigation, respectively, and the 2002 average of the 13-week Treasury Bill equivalent yield as provided by U.S. Department of Treasury – Financial Management Service is 1.89%.

Recommendation:

DPS should establish control to ensure all invoices batched for a Federal draw request are paid within seven days of receipt of the Federal reimbursement.

Management Response and Corrective Action Plan:

FEMA approved a 7-day turnaround based on a sample of over 500 payments drawn randomly from Public Assistance and Hazard Mitigation payments. Our average time for payments was 7.18 days. If the average is seven days, then half of the payments logically were over seven days while half were under. Given the volume of payments flowing through these programs and the staffing pattern, the staff has done an exemplary job of keeping payments moving in a manner that allows local governments to fund recovery/mitigation projects in a timely manner. That is the goal of our organization. It is also important to note that the State has had record activity in both Presidential declared disasters and in activation of the Emergency Operation Center. These activities do not recognize the Cash Management Improvement Act (CMIA), but they do stop all payment activity for a period of time as our entire staff is committed to assisting in the operations phase of the incident regardless of the status of a specific draw or payment. The federal government apparently recognizes the difficulty in managing programs like these, ones with varying workloads, since they do not charge interest on Subpart B programs.

Implementation Date: In effect currently

Responsible Person: Ed Laundry

Texas A & M University at Prairie View

Reference No. 03-37

Special Tests and Provisions - Student Status Changes

Student Financial Aid Cluster

Type of Finding - Reportable Condition Control

Under the Federal Family Education Loan Program (FFELP), the University must complete and return student status confirmation reports (SSCR) sent by the National Student Loan Data System (NSLDS) within 30 days of receipt. To comply with this regulation, the University may work directly with NSLDS or they may work with the National Student Clearinghouse (NSC). Texas A&M University – Prairie View (PVAMU) has elected to utilize the services of NSC.

Questioned Cost: \$ 0
U.S. Department of Education

Per review of the NSC on-line Operations Guide, the following submissions are required:

- First of Term Submission is to be submitted immediately after the registration “add” period is over since it is used to report students who should have their loans deferred. This file is also used to report students who withdraw because they have not returned from the prior period.
- Mid-Term Submission is used to report the enrollment of late students and students who have withdrawn or changed status after the registration period.
- End of Term Submission is also used to report the enrollment of late students and students who have withdrawn or changed status after the registration period. In addition, the submission should be scheduled after classes end in order to report graduates.

NSC also recommends an additional report, Graduates-Only Submission, in the early summer if the End of Term Submission does not include graduates. If the graduates are not reported in the End of Term or the Graduates-Only Submission, then NSC will not report graduates as having separated from school until the next First of Term Submission. By this time, the majority of the grace period has passed, leaving little time for the student’s lender to notify the students of repayment obligations and deadlines.

The reported date to NSC for four of 30 students selected with student status changes was not within the required time frames. PVAMU only submits the three required reports with the End of Term Submission report being filed prior to graduation. In addition, upon review of the four students’ status in December 2002, NSC did not reflect the students as graduated. However the PVAMU Financial Aid Office did report the expected graduations to the respective lenders timely, so there are no questioned costs.

Recommendation:

PVAMU should consider filing the optional Graduates-Only Submission. In addition, the report generation process should be reviewed to ensure the following First of Term Submission correctly includes all student status changes.

Management Response and Corrective Action Plan:

Effective with the spring semester, the Student Financial Aid Office will report all student enrollment changes on line to the NSC as they occur. These changes (i.e., withdrawal, graduation, enrolled less than half-time, etc.) will be reported by the Student Financial Aid Office in addition to the submission to NSC by the Registrar. By using this method, the student status changes will be reported on a monthly basis for the students that receive financial aid.

Implementation Date: Spring Semester 2003

Responsible Person: A.D. James

Reference No. 03-38

Special Tests and Provisions - Disbursements To Or On Behalf of Students

Student Financial Aid Cluster

Type of Finding - Reportable Condition Control

A school must conduct initial counseling with each FFELP loan borrower either in person, by audiovisual presentation, or by interactive electronic means prior to its release of the first disbursement, unless the student borrower has received a prior FFELP loan. (34 C.F.R. 682.604(f)) Texas A&M University – Prairie View (PVAMU) has policies to require counselors to verify that counseling has occurred (per review of a specific screen) prior to disbursing FFELP loans. Six students in the sample of 30 disbursements were first time borrowers. For 1 of the 6 students, counseling did occur but subsequent to the loan being disbursed.

Questioned Cost:	\$ 0
U.S. Department of Education	

Recommendation:

PVAMU should strengthen controls related to releasing checks for disbursement on first time borrowers to ensure that funds are only released after entrance counseling has occurred. A suggestion would be to add a “loan counseling completed” field on screen 348, which places an automated hold on disbursements until an authorized user indicates counseling has been completed.

Management Response and Corrective Action Plan:

Effective immediately, the following controls will be implemented to improve the crediting of student accounts for students receiving loan funds: The office of Student Financial Services will input on SIS screen 348 financial aid holds on all borrowers who have not done loan counseling. This hold will prevent funds from being credited to the student’s account until loan counseling is completed. To further strengthen this area, the counseling holds release of the funds will be security protected in that only four designated staff members will be allowed to release a counseling hold.

Implementation Date: December 11, 2002

Responsible Person: A.D. James

Texas Tech University

Reference No. 03-43

Special Tests and Provisions - Disbursements to or on Behalf of Students
(Prior Audit Issue - 02-27)

Student Financial Aid Cluster
Type of Finding - Non-Compliance

According to 34C.F.R.668.164(f), for students enrolled in credit-hour programs offered in semester terms, the earliest an institution may disburse funds (other than federal work study) to a student or parent for any payment period is ten days before the first day of classes for the payment period. Department of Education regulations generally refer to “days” as calendar days as opposed to business days. When the regulations are meant to be business days, the Department of Education notes days to be “business days”. Per prior year finding, Texas Tech University (Texas Tech) used business days to determine when FFELP loan funds may be requested and disbursed. Effective for the Spring 2002 semester, Texas Tech corrected their policy to reflect calendar days.

Questioned Cost:	\$ 0
U.S. Department of Education	

For the Fall 2001 semester, 4 of 30 students were disbursed FFELP funds received from lenders under the FFEL program which were posted to their accounts more than ten calendar days before the beginning of the semester. The early postings to the four students’ accounts totaled \$36,610. The average excess days the funds were posted previous to the earliest allowable day was 2, the total population of the draws for the fall 2001 semester was \$75,973, and the 2002 average of the 13-week Treasury Bill equivalent yield as provided by the US Department of Treasury – Financial Management Service was 1.89%.

Recommendation:

As noted above, Texas Tech has corrected the situation beginning Spring 2002.

Management Response and Corrective Action Plan:

As noted in the recommendation, the needed financial aid system programming change was in place and working for Spring 2002.

Implementation Date: January 2002

Responsible Person: Earl Hudgins

University of Houston

Reference No. 03-39

Special Tests and Provisions - Verification**Student Financial Aid Cluster****Type of Finding - Non-Compliance**

According to 34 C.F.R. Section 668.53, “an institution shall establish and use written policies and procedures for verifying information contained in a student aid application in accordance with the provisions of this subpart. These policies and procedures must include – (1) the time period within which an applicant shall provide the documentation; (2) the consequences of an applicant’s failure to provide required documentation within the specified time period; (3) the method by which the institution notifies an applicant’s award or loan; (4) the procedures the institution requires an applicant to follow to correct application information determined to be in error; (5) the procedures for making referrals under section 668.16 (referrals of overpayment cases to the DOE)”. Additionally, “the institution’s procedures must provide that it shall furnish, in a timely manner, to each applicant selected for verification a clear explanation of - (1) the documentation needed to satisfy the verification requirements; and (2) the applicant’s responsibilities with respect to the verification of application information, including the deadlines for completing any actions required under this subpart and the consequences of failing to complete any required action.”

Questioned Cost:	\$ 0
U.S. Department of Education	

KPMG noted that the University of Houston (UH) has not established written policies and procedures that incorporate the provisions of 34 C.F.R. Section 668.53. Although not formally documented, UH has developed and trained their staff in verification procedures that incorporate the requirements of 34 C.F.R. Section 668.53. UH distributes an “Institutional Verification Form” to those students chosen for verification, which explains what verification is and the documents that are required to be submitted, and a “Revised Award Notice” to communicate any required changes to a student’s financial aid as a result of verification.

Recommendation:

UH should formally document policies and procedures that address the requirements as set forth in 34 C.F.R. 668.53.

Management Response and Corrective Action Plan:

UH management agrees with this finding and will place such information both on its website as well as in print format.

Implementation Date: March 1, 2003

Responsible Person: Robert Sheridan

Reference No. 03-40

Special Tests and Provisions - Return of Title IV

Student Financial Aid Cluster

Type of Finding - Reportable Condition Control and Non-Compliance

According to 34 C.F.R. 668.22, “when a recipient of title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of title IV aid earned by the student as of the student’s withdrawal date...a student earns 100% if his or her withdrawal date is after the completion of 60% of the payment period or period of enrollment for a program measured in credit hours...”

Questioned Cost: \$ 2,762
U.S. Department of Education

During return of Title IV funds test work, it was noted that 2 students of 30 selected had percentages of completion below 60% but they did not appear on the University of Houston’s (UH) return of title IV funds detail. As a result, these two students were not processed for a return of Title IV funds. Upon further review, one student received a FFELP loan, but their record had been incorrectly modified to reflect the funding as a PLUS loan. Therefore the return of Title IV funds software did not select the student for a refund, and PLUS loans are not subject to return. The second student’s original withdrawal date was after the 60% completion of the semester. However, the Provost office retroactively changed the date to a time prior to the 60% completion of the semester. The return of Title IV funds software did not process the retroactive change.

Recommendation:

UH should strengthen its controls related to notification of retroactive withdrawal date entries.

Management Response and Corrective Action Plan:

UH management agrees with the finding and is currently working to strengthen its controls over the return of Title IV process. Management will be hiring a staff member who will have the primary responsibility of maintaining the return of Title IV funds process. The questioned costs have been returned to their proper funds.

Implementation Date: April 1, 2003

Responsible Person: Robert Sheridan

Reference No. 03-41

Special Tests and Provisions - Verification

Student Financial Aid Cluster

Type of Finding - Reportable Condition Control

According to 34 C.F.R. 668.56, at a minimum, the school is required to verify (1) household size, (2) number of children enrolled in college, (3) adjusted gross income (AGI), (4) amount of U.S. taxes paid, and (5) untaxed income. There is a \$400 tolerance threshold.

Questioned Cost: \$ 0
U.S. Department of Education

During verification test work, it was noted that the difference between the Institutional Student Information Record (ISIR) and the supporting documents for 1 out of 30 students who were selected for verification exceeded the \$400 tolerance threshold. The untaxed income for the student was input into the verification module incorrectly. The result was an under award to the student.

Recommendation:

University of Houston (UH) should strengthen their controls related to verification procedures to include reviews of data entry.

Management Response and Corrective Action Plan:

UH management agrees with the finding. In order to resolve this situation, management will initiate a periodic-monthly internal audit of no less than ten randomly selected verification students to test documents versus data entry to ensure that the data entry is correct.

Implementation Date: April 1, 2003

Responsible Person: Robert Sheridan

University of Houston at Clear Lake

Reference 03-14

Cash Management

Research and Development Cluster

Type of Finding - Reportable Condition Control

University of Houston Clear Lake (Clear Lake) research and development grant requests for Federal funds are on a reimbursement method of cash management. On a weekly basis, Clear Lake draws down federal funds to reimburse for expenses incurred based on expenses recorded to the general ledger, which includes expenses accrued but not paid. Per test work performed, 3 of the 30 items (\$104,154) were not paid for prior to the request for reimbursement. As a result, the reimbursement request becomes an advance payment from the Federal government. Based on audit procedures performed, we did confirm that the requests for the 3 of 30 items tested were held for less than three days after the funds were received. Therefore, there are no questioned costs.

Questioned Cost:	\$ 0
Federal Agencies that provide R&D grants	

In addition, monitoring is not being performed to identify if an advance of funds occurs. As a result, advanced funds could be held more than the three days allowed, and related interest would need to be calculated and remitted to the respective Federal agency.

Recommendation:

Clear Lake should strengthen controls over the drawdown process to ensure that program costs are paid prior to the request for reimbursement or monitor drawdown transactions to determine how much of the drawdown is on an advance basis. Controls should either ensure that costs are paid within three days of the receipt of the Federal funds or interest is calculated on Federal funds that are not paid out within three days of receipt.

Management Response and Corrective Action Plan:

We concur with the recommendation of the auditor and will strengthen the cash management controls for drawdowns. We have initiated a change in controls effective with the notice given on this finding that will ensure that program costs are paid prior to the request for reimbursement.

Implementation Date: December 2002

Responsible Person: John Cordary

University of Texas at Austin

Reference No. 03-05

Activities Allowed or Unallowed (Prior Audit Issue - 02-38)

Research and Development Cluster

Type of Finding - Reportable Condition Control and Material Non-Compliance

Under the “after the fact” personnel effort reporting regulations, professionals are required to certify their time and effort reports every six months and nonprofessional personnel every month. The employee or supervisor having first hand knowledge of the work performed by the employee must sign a statement noting they spent the respective amount of time on the federal project. UT-Austin’s time and effort policy is to utilize monthly personnel effort reports (for both employees working on sole awards or multiple awards), which are to be reviewed and signed by the principal investigator.

Questioned Cost:	\$ 843
Federal Agencies that provide R&D grants	

From a sample of 15 allowable costs charged to payroll related items, two of the charges were not supported by a signed and dated personnel effort report. Total salary charges for these two items were \$807. In a separate sample, 3 of 30 salary adjustments reviewed also did not have a signed and dated personnel effort report. The adjustment total was \$36. For the year ended August 31, 2002, approximately \$196,956,000 salaries and related benefit costs were charged to the various R&D grants.

Recommendation:

UT-Austin should establish effective controls to enforce its policies and procedures with regard to monthly personnel effort reports being reviewed by the principal investigator. These personnel effort reports are required to meet the following standards:

- Payroll distribution system is incorporated into official records of the institution,
- Reflect the activity of the employee,
- Reflect the activity applicable to each approved agreement,
- Provide for modification of distribution of significant changes in work activity, and
- At least monthly certified by the employee or supervisor having first hand knowledge of the work performed by the employee for nonprofessional personnel and every six months for professional personnel.

Management Response and Corrective Action Plan:

The University has developed and implemented a web-based plan-confirmation Effort Certification System (ECS). This new system had an initial “soft” release in December 2002 and covers the six-month period of March 2002 – August 2002. ECS is designed to meet A21 plan-confirmation requirements. ECS will require semi-annual certification of effort on all sponsored agreements at the University of Texas at Austin by the principal investigator or other individuals assigned by the principal investigator and knowledgeable of the work performed. The next confirmation period covered by the new system will be September 2002 – February 2003.

Implementation Date: December 2002

Responsible Person: Jason Richter

Reference No. 03-06

Cash Management**Research and Development Cluster****Type of Finding - Reportable Condition Control and Material Non-Compliance**

University of Texas at Austin (UT-Austin) has selected the reimbursement method of cash management. A weekly cash position report is produced from RGM in DEFINE system (general ledger accounting system) denoting the cash position of each Federal R&D grant. This report is based on expenditures posted to the general ledger and not expenses paid, which is required under the reimbursement method. UT-Austin's policy is to pay all vendors within 30 days of receipt of invoice. KPMG was unable to determine what portion of the amounts drawn were paid prior to initiation of the draw request.

Questioned Cost:	\$0
Federal Agencies that provide R&D grants	

In addition, the report tracks the expenses incurred per grant in excess of the award amount or "amount over". Weekly draws for direct costs are then made from the respective agencies based on the excess of expenditures posted to the general ledger compared to amount of cash drawn to date. Monthly draws are made for indirect costs. Our audit procedures found that for 7 out of 40 draws the amount drawn was in excess of the award amount. Total excess amount drawn for these seven awards was \$132,314. UT-Austin did not consider the "amount over" in the cash position report when calculating the draw amount. For an additional two draws of \$204,046, the amount drawn was in excess of expenditures. As a result, for these nine draws UT-Austin defaulted to advance basis and then had three days to incur expenses before interest would be due to federal government. UT-Austin was unable to determine if the excess funds were spent in three days. KPMG did note that the following weeks draw was greater than the excess funds drawn above. The interest rate for fiscal year 2002 is 1.89% (the 2002 average of the 13-week Treasury Bill equivalent yield as provided by the U.S. Department of Treasury – Financial Management Service), and total federal expenses for R&D were approximately \$237,200,000.

Recommendation:

When determining the weekly amount to draw, accounting should reduce the draw amount by expenses incurred in excess of the federal award amount. A review of the draw request should ensure the "amount over" has been considered.

In addition, UT-Austin should incorporate into their weekly cash position report the amount of expenses accrued but not paid. This amount should be deducted from their weekly draw calculation.

Management Response and Corrective Action Plan:

Management concurs with the recommendation to give consideration to the "amount over" as reflected on the weekly draw report and strive to do so as a part of the weekly draw process. The University has developed a summary procedure and cover page requiring appropriate supervisory approval prior to draw and will begin implementation of this new procedure in the month of January 2003.

In addition, the University will look into revising the weekly draw report to capture only incurred expenditures and associated overhead. This would place the University on a reimbursement methodology for funds drawdown from the Federal government through letters of credit.

Implementation Date: September 30, 2003

Responsible Person: Jason Richter

Reference No. 03-07

Equipment and Real Property Management**Research and Development Cluster****Type of Finding - Reportable Condition Control**

Federal regulations state equipment records shall be maintained, a physical inventory of equipment taken at least once every two years and reconciled to the equipment records, an appropriate control system shall be used to safeguard equipment, and equipment shall be adequately maintained. When equipment with a current per unit fair market value in excess of \$5,000, is no longer needed for a Federal program, it may be retained or sold with the Federal agency having a right to a proportionate (percent of Federal participation in the cost of the original project) amount of the current fair market value. Proper sales procedures shall be used that provide for competition to the extent practicable and result in the highest possible return.

Questioned Cost:	\$ 0
Federal Agencies that provide R&D grants	

Thirty federal equipment disposals during fiscal year 2002 were selected for test work. Out of the eight equipment items tested where the title remained with the Federal Awarding Agency, seven of the equipment shipping/deliverable documents had no authoritative approval or other controls in place for the disposal of these items. Out of the remaining 22 equipment items tested where the titleholder was the University, KPMG could not obtain any Inventory Removal Requests or other disposal documentation for 14 of the items.

Per review of the 2002 annual physical inventory transactions, it was noted these 30 items were not counted as being on site. It appears UT-Austin is in compliance at year-end since the items were properly removed from equipment records through the physical inventory procedures. Further, KPMG noted the items were fully depreciated, and no reimbursement was necessary to the sponsor.

Recommendation:

UT-Austin should continue to enforce existing policies and procedures with regard to appropriate authorization and related documentation for the disposal of federal equipment.

Management Response and Corrective Action Plan:

The University concurs and will continue to enforce existing policies and procedures.

Implementation Date: January 2003

Responsible Person: Michael Parks

Reference No. 03-08

Subrecipient Monitoring

Research and Development Cluster

Type of Finding - Reportable Condition Control and Material Non-Compliance

University of Texas at Austin (UT-Austin) has developed an annual checklist for each of its subrecipients to complete regarding the status of their respective A-133 reports. The checklist allows the subrecipient to note if their current A-133 has any findings. The responsible official must sign the checklist and certify to its accuracy. If there are findings, the checklist instructs the subrecipient to submit a copy of the report with the checklist. Another policy UT-Austin includes as part of subrecipient monitoring is the respective Principal Investigator (PI) must approve the subrecipient invoices for payment. These two policies, in addition to a signed grant contract, comprise the major procedures within UT-Austin's subrecipient monitoring procedures. The signed contract also contains suspension and debarment provisions.

Questioned Cost:	\$ 0
Federal Agencies that provide R&D grants	

Per a sample of 40 items, ten subrecipients did not have a current checklist on file. Two additional subrecipients had a current checklist but it indicated the A-133 was not completed at the time the checklist was submitted. There was no indication of any follow-up by UT-Austin on these two files. No discrepancies were noted with regard to PI's approving invoices for payment.

Recommendation:

OMB A-133 allows the subrecipient to provide written notification to the pass-through entity that: an audit of the subrecipient was conducted in accordance with this part (including the period covered by the audit and the name, amount, and CFDA number of the Federal award(s) provided by the pass-through entity); the schedule of findings and questioned costs disclosed no audit findings relating to the Federal award(s) that the pass-through entity provided; and, the summary schedule of prior audit findings did not report on the status of any audit findings relating to the Federal award(s) that the pass-through entity provided.

UT-Austin should ensure it receives all the certification notices in a timely fashion. Since UT-Austin does not conduct site visits as part of their subrecipient monitoring policies, they are dependent upon the certification notices to communicate any deficiencies in the subrecipients' controls or compliance procedures. A quarterly review of the status of the certifications would serve as a control to ensure timely receipt. In addition, invoices should not be paid without proper approval of the PI.

Management Response and Corrective Action Plan:

UT-Austin agrees with the finding. UT-Austin has revised the procedures over subrecipient monitoring. UT-Austin will utilize both the national electronic grants and proposal database and our current checklist to monitor subrecipient A-133 Audits results. We will review the status of certifications periodically to ensure we have received the most recent certifications for our subrecipients. We feel the new procedures address the monitoring issues raised in the finding.

Implementation Date: January 2003

Responsible Person: Wayne Kuenstler

Reference No. 03-09

Matching and Program Income

(Prior Audit Issue - 02-48)

Research and Development Cluster**Type of Finding - Reportable Condition Control**

UT-Austin administers their R&D programs through the Office of Sponsored Projects (OSP) and Grants and Contracts (G&C). The Principal Investigator (PI) is directly responsible for the research and coordinates necessary information back to OSP and G&C. Each grant has an electronic profile set-up in DEFINE accounting system by G&C once the grant has been approved by OSP, PS, and the sponsor. The profile set-up has certain fields which are required or DEFINE will not process the grant.

Questioned Cost:	\$ 0
Federal Agencies that provide R&D grants	

Upon request for a population of matching grants and program income, UT-Austin did not have an established procedure for monitoring this information. G&C is responsible for monitoring grant compliance as they have “working knowledge” of the various grants. However, no individual has been given the specific responsibility to monitor matching requirements or the use of program income. G&C review these provisions when a particular grant is closed, despite the length of the grant period. UT-Austin had to create a report module to gather the number of grants with matching provisions and/or generation of program income.

Recommendation:

UT-Austin should establish policies and procedures to ensure matching requirements are being met timely and to ensure program income is spent in accordance with the provisions of the respective grant agreements. The profile set-up could be configured to have required fields of information for matching and program income and reporting requirements. Reports should be available which identify the applicable grants and the related amounts. G&C could then monitor these reports on a periodic basis for compliance with matching and program income requirements.

Management’s Response and Corrective Action Plan:

In August 2000 UT-Austin’s Office of the Vice President for Research established a task force consisting of representatives from the Office of the Vice President for Research, the Office of Sponsored Projects (OSP), the Office of Accounting, and the Office of Institutional Compliance. The task force is charged with assessing the policies and procedures of UT-Austin and making any changes necessary to remove obstacles or barriers to conducting research at UT-Austin, while maintaining compliance with all applicable rules and regulations.

The task force established by the Vice President for Research has developed a “draft” cost sharing/matching procedure and will be meeting for final review of the document. Final review and implementation should be completed by the end of the spring semester for fiscal year 02-03. The new procedure will capture proposed cost sharing/matching at the time of project award by OSP. This information will be transferred to the Contracts and Grants section and will enable tracking of the cost sharing/matching for compliance. In addition, the University has implemented a new Effort Certification System which has the capability to capture contributed effort for cost share purposes. The new system was rolled out early fiscal year 02-03 and will be used on a semi-annual basis.

Once the task force finalizes the cost sharing/matching procedure, they will address the issue of program income.

Implementation Date: June 2003

Responsible Person: Dr. Juan Sanchez

Reference No. 03-10

Special Tests and Provisions - Student Loan Repayments (Defaults)

Student Financial Aid Cluster

Type of Finding - Material Non-Compliance

For students with defaulted Perkins loans, University of Texas at Austin (UT-Austin) is required to make at least two separate attempts to notify the student by phone after the loan is 75 days delinquent. These phone calls are to be made before the loan is turned over to the collection agency. UT-Austin's computer system generates a list of students in default > 75 days which is used to make the phone calls. Also, management monitors phone call activity through employee meetings. However, upon review of seven defaulted files, there was no documentation of the phone calls. The personnel responsible for making the phone calls were knowledgeable of the regulation and were familiar with the system generated call list. UT-Austin does not have any procedures regarding documentation of the attempted phone calls. As of December 2002, 6 of the 7 loans remain in default status. As of August 31, 2002, approximately six students were in default with loans outstanding of approximately \$29,164.

Questioned Cost: \$ 29,164 U.S. Department of Education

Recommendation:

Procedures should be implemented to ensure proper documentation is maintained to support compliance with Perkins regulations. For example, the phone calls could be noted on the "notes screen" in the respective student files.

Management Response and Corrective Action Plan:

*Effective January 2003, a new procedure for collection calls on defaulted accounts will be implemented. Both collectors will place calls to the delinquent borrowers and document the record of the call/conversation in the *Define RPC command. For accounts four to five months past due, calls will be placed on 30-day intervals. These calls and summary of conversations will be recorded in the RPC command. Both collectors will maintain a record listing of all calls. By use of their long distance code, a detailed phone log is generated with the originating number, telephone number called and location of call. The Loans Supervisor will review and retain copies of these phone logs monthly.*

Implementation Date: January 2003

Responsible Person: Karen DeRouen

Reference No. 03-11

Special Tests and Provisions - Student Loan Repayments (Graduates)

(Prior Audit Issue - 02-51)

Student Financial Aid Cluster**Type of Finding - Reportable Condition Control**

For students with Perkins loans, UT-Austin is required to conduct exit counseling with the borrower either in person, by audiovisual presentation, or by interactive electronic means. Schools are required to conduct the counseling shortly before the student graduates or drops below half-time enrollment. For borrowers who withdraw from school, exit counseling must be provided within 30 days after learning that the borrower has withdrawn. UT-Austin prepares a "graduating seniors list" after the deadline to apply for a degree has passed each semester. Then letters are generated and mailed asking for exit interviews to be set-up. If the student does not comply, exit information packages are mailed to the student. Thirteen fall 2001 graduates were reviewed and no exit interview information was available. It was noted the students did not complete their counseling prior to graduation; therefore, their packets were printed to be mailed. However as of June 2002, the packets were still being prepared to be mailed.

Questioned Cost:	\$ 0
U.S. Department of Education	

Recommendation:

As noted in 2001, a high percentage of graduates are not complying with exit counseling requirements prior to graduation. Also, the turn around time to mail the exit packets would appear to exceed the regulations intended time frame of 30 days. Students who are unable to attend should be a low percentage and should receive and return their packets in a timely manner. We noted that UT-Austin did review its policies for holding exit counseling prior to graduation and implemented new policies for May 2002 graduates. Upon further review, we noted the Spring 2002 packets were still being prepared to be mailed as of June 2002.

Management Response and Corrective Action Plan:

UT-Austin concurs with the above. Effective August 2002, oversight responsibility for the exit interview process was transferred to the Office of Student Financial Services. Exit interviews for Perkins loans are now a part of their on-line web services. Students/borrowers who do not complete their exit interviews on-line are sent (via regular mail) the required exit interview materials: a Consumer Credit Disclosure, a Statement of Rights and Responsibilities, a brochure explaining their repayment responsibilities, and a confidential date form. In addition, copies of promissory notes for students qualifying for exit are mailed to each borrower as required by regulation.

Implementation Date: August 31, 2002

Responsible Person: Vonda Williams

University of Texas at Brownsville

Reference No. 03-04

Special Tests and Provisions - Disbursement

Student Financial Aid Cluster

Type of Finding - Non-Compliance

The earliest an institution may disburse the initial installment of a Federal Family Education Loan Program (FFELP) loan to a first-year, first-time borrower as described in 34 C.F.R. 682.604(c) (5) is 30 days after the first day of the student's program of study unless the school has a cohort default rate of less than 10% for each of the three most recent fiscal years. One of the students in the sample of 30 selected for disbursement test work was a first-year, first-time borrower and received their funds 27 days after the first day of the fall semester. University of Texas at Brownsville – Texas Southmost College (UT Brownsville) has utilized the 27-day rule for requesting funds from the lender for first-year, first-time borrowers as the disbursement regulation.

Questioned Cost:	\$1,625
U.S. Department of Education	

UT-Brownsville quantified the population of FFELP loans disbursed on the 27th day after the fall semester started to first-year, first-time borrowers as \$386,164, net.

Recommendation:

UT-Brownsville should modify their disbursement procedures to disburse to first-year, first-time borrowers after the 30th day of the beginning of the semester as long as the cohort default rate is greater than 10% for the three preceding years.

Management Response and Corrective Action Plan:

UT-Brownsville acknowledges a difference in interpretation of the 30-day rule in regards to the disbursing of FFELP funds to first-year, first-time borrowers. UT-Brownsville took corrective measures on August 16, 2002 by establishing internal procedures by which loan proceeds for first-year, first-time borrowers will not be released until 30 days after the first day of a student's program.

The analysis of freshman, first-time borrowers for the 2001-2002 award year identified a possible population of 491 students that may have been released funds a few days before the correct release date. Of those 491 students, 360 loans were actually released too early. The total gross amount for these loans for the award year is \$398,108, with net disbursements of \$386,164.

Additionally, we reviewed eligibility based on the enrollment status for these students as they continued during their first term of loan fund receipts and determined that all students remained enrolled not only on the correct release date, but for the entire semester.

Implementation Date: August 30, 2002

Responsible Person: Mari Chapa

University of Texas at El Paso

Reference No. 03-42

Cash Management**Research and Development Cluster****Type of Finding - Reportable Condition Control**

University of Texas at El Paso (UTEP) has selected the reimbursement method of cash management. A weekly cash position report is produced from RGM in DEFINE system (general ledger accounting system) denoting the cash position of each Federal R&D grant. This system is located at the University of Texas at Austin. This report is based on expenditures posted to the general ledger and not expenses paid, which is required under the reimbursement method. UTEP's policy is to pay all vendors within 30 days of receipt of invoice. KPMG was unable to determine what portion of the amounts drawn were paid prior to initiation of the draw request.

Questioned Cost:	\$0
Federal Agencies that provide R&D grants	

As a result, UTEP defaulted to advance basis and then had three days to incur expenses before interest would be due to the federal government. UTEP was unable to determine if the excess funds were spent in three days. The interest rate for fiscal year 2002 is 1.89% (the 2002 average of the 13-week Treasury Bill equivalent yield as provided by the US Department of Treasury – Financial Management Service), and total affected federal expenses for R&D at UTEP were approximately \$7,698,000.

Recommendation:

UTEP should incorporate into their weekly cash position report the amount of expenses accrued but not paid. This amount should be deducted from their weekly draw calculation.

Management Response and Corrective Action Plan:

UTEP utilizes the DEFINE system located and maintained at the University of Texas at Austin (UT-Austin) to produce the weekly cash position report. UTEP management will work with UT-Austin to incorporate accounts payable amounts into the weekly cash position report.

Implementation Date: Spring 2003

Responsible Person: Edmundo Calderon

University of Texas at San Antonio

Reference No. 03-34

Cash Management

Research and Development Cluster

Type of Finding - Reportable Condition Control

University of Texas at San Antonio (UTSA) has selected the reimbursement method of cash management. A cash position report is produced from RGM in DEFINE system (general ledger accounting system) denoting the cash position of each Federal R&D grant. This system is located at the University of Texas at Austin. This report is based on expenditures posted to the general ledger and not expenses paid, which is required under the reimbursement method. UTSA follows state law in processing payments to all vendors 30 days after the receipt of invoices or receiving reports, whichever comes in last. KPMG did note that departmental policy allowed for accumulation of expenses to be recorded, generally about \$50,000, before initiating requests for reimbursement.

Questioned Cost:	\$0
Federal Agencies that provide R&D grants	

KPMG was unable to determine what portion of the amounts drawn were paid prior to initiation of the draw request. As a result, UTSA has defaulted to an advance basis requiring disbursement of payment within three days before interest would be due to the federal government. UTSA was unable to determine if the excess funds were spent in three days.

Total non-payroll expenses for R&D at UTSA were approximately \$2,170,000 for the fiscal year. Since UTSA follows state law and processed all payments in 30 days, on average, there would be approximately \$180,833 of the amount in payables at any given time. The annualized interest rate for fiscal year 2002 is 1.89% (the 2002 average of the 13-week Treasury Bill equivalent yield as provided by the US Department of Treasury – Financial Management Service).

Recommendation

Under the reimbursement method chosen by UTSA, UTSA needs to ensure that requests for reimbursement represent expenses paid and not accrued. Otherwise, UTSA must conform to the guidelines for advance basis method.

Management Response and Corrective Action Plan

UTSA utilizes the DEFINE system located and maintained at the University of Texas at Austin (UT-Austin) to produce the cash position report. UTSA management will work with UT-Austin to provide proper data of expenses paid and not accrued for all cash reimbursement requests. If we are not able to make the necessary modifications in DEFINE, we will pursue other possibilities such as payment of grant invoices upon receipt or delay the request for reimbursement from the federal government by 30 days.

Implementation Date: Spring 2003

Responsible Person: Dick Dawson

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Summary Schedule of Prior Audit Findings

Federal Portion of
Statewide Single Audit Report

For the Year Ended August 31, 2002

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Federal regulations (*Office of Management and Budget Circular A-133*) state that “the auditee is responsible for follow-up and corrective action on all audit findings.” As part of this responsibility, the auditee reports the corrective action it has taken for the following:

- Each finding in the 2001 Schedule of Findings and Questioned Costs
- Each finding in the 2001 Summary Schedule of Prior Audit Findings that was not identified as implemented or reissued as a current year finding

The Summary Schedule of Prior Audit Findings (year ended August 31, 2002) has been prepared to address these responsibilities.

Commission on Alcohol and Drug Abuse

Reference No. 02-01

Level of Effort - Maintenance of Effort

(Prior Audit Issue - 01-555-31)

CFDA 93.959 - Block Grants for Prevention and Treatment of Substance Abuse

Type of Finding - Control

The Commission on Alcohol and Drug Abuse (TCADA) did not have controls in place to collect the information necessary to identify expenditures for substance abuse treatment for pregnant women, women with dependent children, and women seeking the custody of their children (priority population). At August 31, 2001, we determined that TCADA is in compliance with these levels of effort requirements.

Initial Year Written:	2000
Status:	Implemented
U.S. Department of Health and Human Services	

The *Block Grant for Prevention and Treatment of Substance Abuse* program requires that the State maintain expenditures at not less than the calculated fiscal year 1994 base amount for Substance Abuse treatment services for pregnant women and women with dependent children. The fiscal year 1994 base amount was reported in the State’s fiscal year 1995 application (42 USC 300x-27; 45 C.F.R. section 96.124(c)).

Corrective Action:

Corrective action was taken.

Department of Criminal Justice

Reference No. 02-47

Reporting

CFDA 16.606 - State Criminal Alien Assistance Program

Type of Finding - Compliance and Control

The Department of Criminal Justice (DCJ) administers the State Criminal Alien Assistance Program (SCAAP) which provides Federal assistance to States and units of local government incurring costs of incarcerating illegal aliens convicted of one felony or two misdemeanor offenses and to expedite the transfer of custody for certain deportable aliens.

Initial Year Written:	2001
Status:	Implemented

U.S. Department of Justice

The application for annual SCAAP funding requires the submission of several types of data including items such as total foreign-born inmate population, total number of full-time, part-time and contracted correctional officers, total bed count for the State prison system, total inmate days for all inmates, and total salary amounts for correctional officers. The data entered on the application is utilized by the United States Department of Justice (DOJ) in formulas to determine the annual SCAAP award amount.

DCJ notified us that they had identified an error in the total salaries for correctional laundry personnel contained on the application for annual SCAAP funding. The audit procedures we performed on the application for the fiscal year 2001 SCAAP funds verified this error in the amount listed for total salaries for correctional laundry personnel. The amount of salaries reported in the application was overstated by approximately \$90 million. Total salaries should have been approximately \$782 million instead of \$872 million. This error in the application data caused the calculated SCAAP award amount for fiscal year 2001 to be incorrect as erroneous data was utilized in the DOJ award formulas. Since the calculation of the federal award amounts are done by the DCJ, the effect of this incorrect data is unknown.

Corrective Action:

Corrective action was taken.

Education Agency

Reference No. 02-03

Cash Management - Pass Through to Subrecipients

CFDA 84.010 - Title I

CFDA 84.048 - Vocational Education

CFDA 84.186 - Safe and Drug-Free

CFDA 84.318 - Technology Literacy

CFDA 84.340 - Class Size Reduction

Type of Finding - Compliance and Control

During fiscal year 2001, the Education Agency (TEA) Grant Interface (TGIF)/Integrated Statewide Administrative System (ISAS) interface contained a logic error, which erroneously posted all vouchers to ISAS requiring manual approval prior to the voucher actually being approved by TEA program personnel. The unapproved, posted vouchers in ISAS were accumulated into daily drawdown reports based on the posting date. As a result, cash was drawn from the Federal government for vouchers prior to approval. However payments were not made to subrecipients until the voucher was approved in ISAS and interfaced to the Uniform Statewide Accounting System (USAS). Therefore, a timing difference between posting/draw date in ISAS, approval date by program personnel, and payment date to subrecipients resulted. Cash was then drawn from U.S. Department of Education and not disbursed within TEA's normal clearance pattern (under pre-issuance) of one to two operating days to their subrecipients.

Initial Year Written:	2001
Status:	Implemented
U.S. Department of Education	

Of 6,854 vouchers requiring manual approval during the 2001 fiscal year, 604 vouchers had timing differences, ranging from four to 35 days, where the posting date was prior to the payment date (i.e., remittance date to the subrecipient) in USAS. The posting date is generally within one day of the cash drawdown date. Using an interest rate of 4.84% (the 2001 average of the 13-week Treasury Bill equivalent yield as provided by U.S. Department of Treasury – Financial Management Service), interest of approximately \$29,600 should be remitted to the U.S. Department of Education. The amount was calculated based on the amount of the vouchers in question, the number of days between the draw date and payment date to the subrecipient, and the interest rate noted above.

Corrective Action:

Corrective action was taken.

Reference No. 02-04

Cash Management

CFDA 84.048 - Vocational Education

Type of Finding - Compliance

Cash in excess of expenses incurred for the Vocational Education program was drawn during most of fiscal year 2001. An error in the budget appropriation process on October 27, 2000 resulted in inaccurate expense information being utilized to determine the amount of cash to draw from U.S. Department of Education. Therefore, cash was drawn from U.S. Department of Education and not disbursed within TEA's normal clearance pattern (under preissuance) of one to two operating days to their subrecipients.

Initial Year Written:	2001
Status:	Implemented
U.S. Department of Education	

TEA established a grant unit during fiscal year 2001 whose responsibilities included reconciliations of all grants between the Federal systems and Integrated Statewide Administrative System (ISAS). The grant unit did note the situation during their monthly reconciliation process of the cash accounts. However, since the grant unit spent a portion of the fiscal year resolving prior year outstanding reconciling items, the money was not returned to U.S. Department of Education before interest accrued on the over funding.

Approximately \$27 million was drawn in excess of expenses incurred on October 27, 2000. The full amount has been returned to U.S. Department of Education as of August 31, 2001. However, it was returned in various increments over the nine-month period. Using an interest rate of 4.84% (the 2001 average of the 13-week Treasury Bill equivalent yield as provided by the U.S. Department of Treasury – Financial Management Service), interest of approximately \$28,100 should be remitted to the U.S. Department of Education.

Corrective Action:

Corrective action was taken.

Department of Health

Reference No. 02-11

Subrecipient Monitoring (Prior Audit Issue - 01-555-36)

CFDA 93.268 - Childhood Immunization **Type of Finding - Compliance and Control**

Grantees are required by Federal regulation to have adequate internal controls in place to ensure subrecipients are in compliance with the requirements of the grant. The Department of Health (TDH) did not have adequate controls over subrecipient monitoring during FY 2001. Our review of the subrecipient monitoring process disclosed the following:

Initial Year Written: 2000
Status: Partially Implemented

U.S. Department of Health
and Human Services

- 10 of 40 or 25% of the subrecipient monitoring files tested had incomplete data and information relating to the grant. Such as whether a subrecipient was maintaining records on date, patient lot number, and manufacturing of vaccines administered.
- 8 of 40 or 20% of the providers reviewed for eligibility had not been monitored to ensure that the providers were documenting the eligibility of the participants.
- 4 of 40 or 10% of the subrecipient monitoring files tested did not properly document the corrective actions to be taken when issues were noted during the on-site review.
- 3 of 40 or 8% of the subrecipient monitoring files tested had outdated provider profile forms.
- 5 of 26 or 19% of the local agencies reviewed did not have documentation or evidence of a quality assurance review in the past two years.
- 20 of 26 or 77% of local agencies did not have a financial review completed in the past three years.

Corrective Action:

This finding was reissued as current year reference number: 03-21.

Reference No. 02-15

Subrecipient Monitoring (Prior Audit Issue - 01-555-36)

CFDA 93.917 - HIV Care Formula Grants **Type of Finding - Compliance and Control**

TDH is required by Federal regulations to monitor their subrecipients to ensure that they are in compliance with Federal rules and regulations, as well as the provisions of the contracts or grant agreements. Our review of the subrecipient monitoring financial review process disclosed the following:

Initial Year Written: 2000
Status: Partially Implemented

U.S. Department of Health
and Human Services

- 20 out of 29, or 69%, of the subrecipient monitoring files tested, did not have a financial review in the past five years.

- 2 out of 29, or 7%, of the subrecipient monitoring files tested, did not have a program compliance review as of October 2001. These program compliance reviews were due by April 2001. The two subrecipients without a program compliance review were the United Medical Centers – Eagle Pass and the Panhandle AIDS Support Organization.

Corrective Action:

This finding was reissued as current year reference number: 03-21

Reference No. 02-16

Earmarking

CFDA 93.917 - HIV Care Formula Grants
Type of Finding - Scope Limitation

According to the grant requirements, for the purpose of providing health and support services to women, infants, and children with the HIV disease, including treatment measures to prevent the perinatal transmission of the disease, a State shall use no less than, the percentage of Title II funds in a fiscal year constituted by the ratio of the population in the State of women, infants and children with AIDS, to the general population in the State of individuals with AIDS. This information is provided to the State by HRSA in the annual application guidance.

Initial Year Written: 2001
Status: Partially Implemented

U.S. Department of Health
and Human Services

In addition, the aggregate of expenditures for administrative expenses by entities and subcontractors (including consortia), funded directly by the State from grant funds, may not exceed ten percent of the total allocation of grant funds to the State (without regard to whether particular entities spend more than ten percent for such purposes). Our review of the earmarking process disclosed the following:

- The amount of funds spent to benefit women, infants and children with HIV are not tracked, therefore, we were unable to test this requirement.
- The amount of funds subcontractors spend on administrative expenses is not tracked; therefore, we were unable to test this requirement.

Corrective Action Plan:

This finding was reissued as current year reference number: 03-22.

Reference No. 02-17

Procurement, Suspension, and Debarment
(Prior Audit Issue - 01-555-38)

CFDA 93.917 - HIV Care Formula Grants
Type of Finding - Control

Federal regulations prohibit Federal grantees from contracting with parties that have been suspended or debarred. In addition, Federal grantees are required to maintain internal controls over compliance with the suspension and debarment process. Our review of the suspension and debarment process disclosed the following weaknesses in controls:

Initial Year Written: 2000
Status: Implemented

U.S. Department of Health
and Human Services

- None of the 21 vendor files selected for testwork included a suspension and debarment certificate.
- TDH's purchasing policy does not require the verification that vendors were not suspended or debarred.
- Two of the 21 vendor files tested included contract amounts greater than \$100,000, and were therefore subject to the suspension and debarment requirements. One of the two vendors did not have a suspension and debarment certificate.

None of the vendors tested were suspended or debarred.

Corrective Action:

Corrective action was taken.

Reference No. 02-18

Procurement, Suspension, and Debarment

CFDA 93.994 - MCH Block Grant

Type of Finding - Control

Federal regulations prohibit Federal grantees from contracting with parties that have been suspended or debarred. In addition, Federal grantees are required to maintain internal controls over compliance with the suspension and debarment process. Our review of the suspension and debarment process disclosed the following weaknesses in controls:

- 5 of 30 (17%) contract files selected for testwork were greater than \$100,000, and therefore, subject to the suspension and debarment requirements. Of the five, three did not have the required suspension and debarment certificate, or, TDH had not verified that vendors were not suspended or debarred.
- TDH does not have a requirement that vendors submit suspension and debarment certificates.

None of the vendors tested were suspended or debarred.

Corrective Action:

Corrective action was taken.

Reference No. 02-19

Subrecipient Monitoring

CFDA 93.994 - MCH Block Grant

Type of Finding - Control and Compliance

In accordance with Federal regulations, grantees are required to have a signed contract with their subrecipients. In addition, TDH must monitor their subrecipients, as necessary, to ensure that Federal awards are used for authorized purposes in compliance with Federal rules and regulations, as well as the provisions of the contracts or grant agreements. Grantees are also required to obtain audit reports from subrecipients who expend more than \$300,000 in Federal awards.

Initial Year Written: 2001
Status: Implemented

U.S. Department of Health
and Human Services

Initial Year Written: 2001
Status: Partially Implemented

U.S. Department of Health
and Human Services

Our review of the subrecipient monitoring financial review process disclosed the following weaknesses in controls:

- 3 of 30 (10%) of the subrecipients selected for testwork, Grants Management could not locate the MCH contract with the subrecipient. We were later provided with the contracts.
- 17 of 30 (57%) of the subrecipients did not have a financial review in at least five years. The financial review determines whether the subrecipient is in compliance with the Federal requirements of the grant.
- 2 of 8 (25%) of the subrecipients with expenditures greater than \$300,000 requiring an audit report did not have an audit report on file for the past year.

Corrective Action:

This finding was reissued as current year reference number: 03-21.

Reference No. 02-20

Eligibility

**CFDA 10.557 - Special Supplemental Nutrition Program for WIC
Type of Finding - Compliance**

TDH is required to monitor the following activities, to ensure that participants receiving WIC benefits are eligible:

- Procedures are established to prevent the same individual from receiving duplicate benefits through participating at more than one local agency.
- Materials showing the maximum income limits according to family size, applicable to pregnant women, infants, and children under age 5, are provided to each local agency.
- Income guidelines, definitions, and procedures to be used in determining an applicant's income eligibility for the program are established and provided to local agencies.
- The applicant has met the State's residency requirements.
- The participant has met the nutritional risk criteria.

Initial Year Written:	2001
Status:	Implemented
U.S. Department of Agriculture	

WIC has monitors that conduct site visits of each clinic at least every two years. The monitoring activities include verifying, through review of records and procedures performed, the eligibility of participants. Our review of the eligibility process disclosed the following:

- 3 of 50, or 6%, of the local agencies reviewed for eligibility, had not been monitored in the past two years. The three local agencies were the Denton County Health Department, the Smith County Public Health District, and the Tarrant County Health Department.

Corrective Action:

Corrective action was taken.

Reference No. 02-21

Eligibility - Participant**CFDA 10.557 - Special Supplemental Nutrition Program for WIC****Type of Finding - Control**

TDH, as part of its monitoring activity, is required to provide reasonable assurance that only eligible individuals receive assistance. Control activities should include verification of the accuracy of information used in the eligibility determinations. Our review of the internal controls surrounding the eligibility process disclosed the following weaknesses in controls:

Initial Year Written:	2001
Status:	Implemented

U.S. Department of Agriculture

- TDH does not verify that participants are eligible based on documentation of income, maintained in the participant's files. Information on the form completed by the clinic is relied upon.
- It came to TDH's attention that a local agency supervisor was certifying friends to receive WIC benefits who did not meet the income requirements. TDH corrected the situation.

Corrective Action:

Corrective action was taken.

Reference No. 02-22

Procurement, Suspension, and Debarment**CFDA 10.557 - Special Supplemental Nutrition Program for WIC****Type of Finding - Control**

Federal regulations prohibit Federal grantees from contracting with parties that have been suspended or debarred. In addition, Federal grantees are required to maintain internal controls over compliance with the suspension and debarment process. Our review of the suspension and debarment process disclosed the following weaknesses in controls:

Initial Year Written:	2001
Status:	Implemented

U.S. Department of Agriculture

- 28 of 30 (93%) contract files selected for testwork, were missing the required vendor suspension and debarment certificate.
- TDH does not have a procedure to request suspension and debarment certificates.

None of the vendors tested were suspended or debarred.

Corrective Action:

Corrective action was taken.

Reference No. 02-13

Special Tests and Provisions - Managed Care Waiver

Medicaid Cluster

Type of Finding - Control

The Bureau of Managed Care Customer Service lacks formal procedures to provide for supervisory or peer review of beneficiary telephone complaints. Additionally of the 13 telephone complaint files tested, two did not include complete documentation in accordance with the agencies' policies and procedures. The agency may fail to properly address beneficiary complaints in accordance with the Managed Care waiver.

Initial Year Written: 2001
Status: Partially Implemented

U.S. Department of Health and
Human Services

TDH's Managed Care waiver requires that a system have been implemented to handle beneficiary complaints of not receiving necessary care.

Corrective Action:

This finding was reissued as current year reference number: 03-26.

Reference No. 02-12

Special Tests and Provisions - Inpatient Hospital and Long-Term Care Facility Audits

Medicaid Cluster

Type of Finding - Compliance

The responsibility for desk reviews of cost reports of certain inpatient hospitals has been contracted to the National Heritage Insurance Company (NHIC). The contract with TDH requires that these desk reviews are completed within six months of receipt. Of the 20 desk reviews tested, we noted that four were not completed within six months of receipt. During fiscal year 2001, NHIC was unable to complete the desk reviews within the prescribed amount of time due to data errors in the Medicaid Paid Claims Log (Medlog). NHIC communicated this non-compliance to TDH and a corrective action plan was established and implemented by July 3, 2001.

Initial Year Written: 2001
Status: Implemented

U.S. Department of Health and
Human Services

The State Medicaid agency pays for inpatient hospital services and long-term care facility services through the use of rates that are reasonable and adequate to meet the costs that must be incurred by efficiently and economically operated providers. The State Medicaid agency must provide for the filing of uniform cost reports for each participating provider. These cost reports are used to establish payment rates. The State Medicaid agency must provide for the periodic audits of financial and statistical records of participating providers (42 C.F.R. section 447.253).

Corrective Action:

Corrective action was taken.

Reference No. 02-53

Special Tests and Provisions - ADP Risk Analysis and Security System Review of Claims Management System (CMS) and Legacy System

Medicaid Cluster

Type of Finding - Compliance and Control

The responsibility for claims administration has been contracted to the National Heritage Insurance Company (NHIC). As the claims administrator, NHIC is responsible for the development and maintenance of the Texas Medicaid Management Information System (TMMIS). We noted that a performance audit was performed by Deloitte Consulting for the period of June 2000 through February 2001, however the performance audit did not include a review of physical and data security operating procedures, and personnel practices, which are minimum areas required by Federal requirements. We also noted that the Claims Management System (CMS) did not have a periodic risk analysis.

Initial Year Written:	2001
Status:	Partially Implemented
U.S. Department of Health and Human Services	

According to 45 C.F.R. 95.621(H)(iii), state agencies must establish and maintain a program for conducting periodic risk analyses to ensure that appropriate, cost effective safeguards are incorporated into new and existing systems. State agencies must perform risk analyses whenever significant system changes occur. Additionally, 45 C.F.R. 95.621(3) requires that state agencies shall review the ADP system security of installations involved in the administration of HHS programs on a biennial basis. At a minimum, the reviews shall include an evaluation of physical and data security operating procedures, and personnel practices.

Recommendation:

We recommend that TDH comply with federal regulations and perform a periodic (minimum biennial) ADP security system review of the systems that support the Medicaid program. TDH should also perform risk analyses whenever significant system changes occur. At a minimum, the reviews shall include an evaluation of physical and data security operating procedures, and personnel practices. TDH should also maintain reports on its biennial ADP system security reviews, together with pertinent supporting documentation, for onsite reviews.

Corrective Action:

This finding was reissued as current year reference number: 03-36.

Higher Education Coordinating Board

Reference No. 02-43

Special Tests and Provisions - Student Status Changes

**CFDA 84.032 - Loan Servicing of Federal Family Education Loans (FFELP)
Type of Finding - Control**

Texas Guaranteed Student Loan Corporation (TGS LC) communicates student status changes to the Texas Higher Education Coordinating Board (THECB) on a weekly basis. THECB downloads the electronic file weekly for processing. Processing includes reviewing each student and determining if the TGS LC information is more current than THECB records. Occasionally schools or students will contact THECB directly with information. Once an update is determined to be necessary, staff at THECB manually input the change. THECB management procedures do not include any supervisor review, reperformance, record counts, etc., which could be considered controls over the timely processing of student status changes.

Initial Year Written: 2001
Status: Implemented

U.S. Department of Education

The federal regulations require that once THECB is notified of a student status change, they must use the data to make proper and timely adjustments to each loan. For purposes of this requirement, "timely" means adjustments are made in time to satisfy the time requirements outlined in 34 C.F.R. 682.209 for converting and beginning collections of loans.

Our audit procedures included a review of 40 student status changes. Two were not correctly updated at THECB. One student was noted as being in repayment status per THECB, but TGS LC indicates the student remains in school. THECB did not clarify the information. No questioned costs are involved as the student continued to pay the loan even while in school. A second student was noted as deferred status per TGS LC but repayment status per THECB. THECB did not clarify the student's status, kept the student in repayment status, and the student continued to pay on the loan so there are no questioned costs.

Corrective Action:

Corrective action was taken.

Reference No. 02-44

Special Tests and Provisions - Interest Benefit and Special Allowance Payments

**CFDA 84.032 - Loan Servicing of Federal Family Education Loans (FFELP)
Type of Finding - Compliance and Control**

Prior period adjustments (PPA) are required on loans for origination fees, special allowance payments (SAP), and interest benefits when a day specific event occurs which constitutes a violation of Federal regulations. Our audit procedures included a sample of 30 students with PPAs plus a sample of 8 students in the cure process. Four of the 38 students were in-school status and required an interest benefit adjustment. Three of the four students were not adjusted for interest benefits. The one student adjusted for interest benefits was processed through a rejected claim correction process that is separate from the PPA process. The interest benefit adjustment amount for these three students was determined to be \$1,375.15. In addition, THECB has quantified 159 borrowers from the period through December 31, 2001 who may also need interest benefit adjustments totaling \$39,083.11.

Initial Year Written: 2001
Status: Implemented

U.S. Department of Education

In addition, 2 of 8 students in cure status and 9 of the 30 students with PPAs were not adjusted for SAP of \$716.06. THECB reviewed all loans in cure status with PPAs for the period up through December 31, 2001, and noted 197 borrowers requiring SAP adjustments for \$25,279.45.

Furthermore, of the eight students subjected to cure procedures, two had been cured yet the SAP billing had not been resumed. THECB quantified these two loans to have \$58.01 of SAP to be billed and 27 borrowers for the period through December 31, 2001 who also need SAP billing adjustments of \$1,738.79.

Corrective Action:

Corrective action was taken.

Reference No. 02-45

Special Tests and Provisions - Review of Quarterly Lender Reports

**CFDA 84.032 - Loan Servicing of Federal Family Education Loans (FFELP)
Type of Finding - Control**

THECB prepares the 799 quarterly lender servicer reports by running various mainframe programs to gather and/or calculate the information each quarter. The March 2001 report was noted to have incorrect prior period adjustment information during our test work. During the March 2001 quarter, the information needed to populate the prior period adjustment (PPA) section of the 799 reports was sorted in an incorrect file format. As a result, the PPAs were not correctly presented on the report filed with Department of Education. THECB has determined the PPA amount to be \$4,679.76. In addition, we noted the September 2000 report had also been filed with incorrect PPA information due to a processing error. THECB discovered this discrepancy in May of 2001 and made the needed corrections on the June 2001 filing.

Initial Year Written:	2001
Status:	Implemented

U.S. Department of Education

In addition, 2 of 8 students in cure status and 9 of the 30 students with PPAs were not adjusted for SAP. THECB is in the process of reviewing all loans in cure status and with PPAs to quantify any needed adjustments.

Furthermore, of the 8 students subjected to cure procedures, two had been cured yet the SAP billing had not been resumed. THECB is in the process of reviewing all loans in a cure status, and quantifying and completing any necessary adjustments.

Corrective Action:

Corrective action was taken.

Reference No. 02-46

Special Tests and Provisions - Application of Interest Period Begin Dates

CFDA 84.032 - Loan Servicing of Federal Family Education Loans (FFELP)

Type of Finding - Control and Compliance

Interest subsidy calculations have specific start dates based on the type of loan being serviced. THECB utilizes their mainframe computer system to calculate interest benefits. However the following regulation is not programmed into the mainframe and thus is not being calculated for subsidized loans. For subsidized loans disbursed by check, on or before the first day of the enrollment period, the lender may begin billing for interest benefits on the later of ten days before the first day of the enrollment period or three days after the disbursement date of the check.

Initial Year Written:	2001
Status:	Implemented

U.S. Department of Education

Our audit procedures included a review of 30 FFELP loans. We noted one loan for which the start date of interest was not accurate based on the above rule. The billing started on July 27, 2000 and it should have been August 6, 2000. Thus ten days of interest was incorrectly billed to the U.S. Department of Education, or \$8.83. In addition, THECB determined that approximately 3,220 disbursements were affected by this calculation for the period from July 1993 through January 2002. THECB determined \$14,676.44 would need to be adjusted on their next U.S. Department of Education Form 799.

Corrective Action:

Corrective action was taken.

Department of Housing and Community Affairs

Reference No. 02-05

Subrecipient Monitoring - Allowable Costs/Activities (Prior Audit Issue - 01-555-24, 00-555-42, 99-555-22)

CFDA 14.239 - HOME Investment Partnerships Program **Type of Finding - Compliance and Control**

The HOME Investment Partnerships Program (24 C.F.R. Part 92) specifies eligible project costs in section 92.206 through 92.209. Included in section 92.206(d) are “related soft costs” for expenses such as professional services, financing costs, audit fees and environmental reviews. The Department of Housing and Community Affairs’ (TDHCA) properly allows its subrecipients to incur such costs as part of their HOME program.

Initial Year Written: 1998
Status: Implemented

U.S. Department of Housing
and Urban Development

Office of Management and Budget (OMB) Circular A-87 is the Federal government document that specifies the criteria for allowability and documentation of costs charges to Federal award programs. OMB Circular A-87 requires that costs claimed against Federally supported programs be supported by documentation validating both the service or material and the amount charged.

The audit procedures performed indicate that there is a lack of documentation to support soft costs incurred by subrecipients. For five of the 40 items tested there were inadequately documented soft costs, and the costs claimed for reimbursement totaled exactly 12% of the project budget. The related known questioned costs total \$29,400. In one other item tested, the supporting documentation amount was less than the requested amount by \$8. As a result of our testwork, the total known questioned costs is \$29,408. Interviews with the Department’s HOME program management indicated that the Department did not require supporting documentation for “related soft costs” during fiscal year 2001. Since no documentation was maintained, the estimated questioned cost is \$2,314,574. This amount is 12% of total owner occupied expenditures for FY 2001 ($\$15,874,974 \times 12\% = \$1,904,997$) plus 10% of total homebuyer assistance expenditures for fiscal year 2001 ($\$4,095,769 \times 10\% = \$409,577$).

Corrective Action:

Corrective action was taken.

Reference No. 02-06

Subrecipient Monitoring

(Prior Audit Issue - 01-555-24, 00-555-42, 99-555-22)

CFDA 14.239 - HOME Investment Partnerships Program

Type of Finding - Control

TDHCA does not have adequate internal controls in place over monitoring the subrecipients of the *HOME Investment Partnership Program* (HOME). Under HOME program regulations, each participating State is responsible for distributing HOME funds throughout the State according to the State's assessment of the geographical distribution of housing need within the State. A State may carry out its own HOME Program without active participation of units of general local government or may distribute HOME funds to units of general local government to carry out HOME Programs in which both the State and all or some of the units of general local government perform specified program functions. A State that uses subrecipients to perform program functions shall ensure that the subrecipients use HOME funds in accordance with applicable laws and requirements. The State is to conduct reviews and audits of its subrecipients as may be necessary or appropriate to determine whether the subrecipient has committed and expended the HOME funds, as required by 24 C.F.R. section 92.500, and has met HOME Program requirements particularly as they relate to eligible activities, income targeting, affordability, and matching contribution requirement (24 C.F.R. section 92.201(b)).

Initial Year Written: 1998
Status: Partially Implemented

U.S. Department of Housing
and Urban Development

Several weaknesses in the subrecipient monitoring process were noted during the audit:

- TDHCA's policy for Davis Bacon documentation to be on file before a construction drawdown can be processed has not been fully implemented and documentation is provided prior to the construction drawdown on an inconsistent basis.
- Subsequent to the monitoring process being transferred to the Compliance Division, the program coordinators discontinued the use of the monitoring checklists for their on-site visits. The program staff now uses inconsistent forms of documentation.
- Contractor Suspension and Debarment verification is not consistently documented and draws are granted before documentation is in place.
- Technical Assistance visits are not consistently documented and documentation used is not formally designed to ensure that all compliance requirements are reviewed when applicable.
- Technical Assistance visits are not part of a formal risk assessment plan but are left at the discretion of the program coordinator.
- When the Compliance Division started monitoring activities during the end of FISCAL YEAR '00 and the beginning of fiscal year '01, the division initially closed 185 contracts by performing a desk review if adequate documentation of previous monitoring visits by program staff was on file. If adequate documentation was not available, an on-site visit was scheduled. The focus of the Compliance Division during fiscal year '01 was to close out contracts from previous years to assure that subrecipients were in compliance. This created a substantial workload for the Compliance Division. In general, the Compliance Division monitoring occurs when the contract drawdown exceed 75%. We noted that a total of approximately 49 contracts were monitored during fiscal year '01 from the open contracts during fiscal year '01. The total expenditures of those contracts amounted to approximately \$4.6 million which represents only 12% of total pass through expenditures and the total number of contracts monitored represents only 20% of contracts with expenditures during 2001.
- TDHCA does not have a fully operational risk assessment process for its subrecipient monitoring program.

Corrective Action:

Corrective action was taken.

Reference No. 02-07

Subrecipient Monitoring - Monitoring Visits

(Prior Audit Issue - 01-555-24, 00-555-42, 99-555-22)

CFDA 14.239 - HOME Investment Partnerships Program

Type of Finding - Control

The Compliance Division does not have a management control in place that tracks visits undertaken and reports still outstanding. It went unnoticed that a report had not been issued for a May visit until October 2001 because an employee retired. Monitoring visits dates are inconsistently updated in the Genesis database.

Initial Year Written: 1998
 Status: Implemented

 U.S. Department of Housing
 and Urban Development

Since the database is used to track when on-site visits occurred and when they are due, inconsistencies in data input or lack of data input could result in non-compliance with the monitoring requirement for housing quality standards, eligibility and maximum rent limits. Also, since there is no management control over issuing reports related to monitoring visits, there is an increased risk that findings may go unreported.

The Compliance Division uses the Genesis database as tracking device for its monitoring visits which have to be conducted every year, every other year or every three years depending upon the circumstances of each project. Our audit procedures included comparing the information per monitoring file to the information entered into Genesis database for a sample of 30 items and resulted in one instance where the date of monitoring visit was incorrectly entered and one instance where the monitoring dates had not been entered at all.

Corrective Action:

Corrective action was taken.

Reference No. 02-08

Allowable Costs

CFDA 93.568 - Low Income Home Energy Assistance

CFDA 81.042 - Weatherization Assistance for Low Income Persons

Type of Finding - Compliance

An employee of one of Low Income Home Energy Assistance's (LIHEAP) subgrantees, Sheltering Arms, embezzled funds over a period of five years. This fact came to the attention of Sheltering Arm's management. As a result of a review by Sheltering Arms' independent auditors, questioned costs totaling \$183,400 for LIHEAP and \$28,259 for the Weatherization Assistance for Low Income Persons Program were identified, a total of \$211,659. TDHCA has not recouped those funds from a subrecipient and has not adjusted its records for questioned costs originating in prior years. TDHCA reported questioned costs totaling \$171,284 to the Department of Housing and Urban Development and \$28,259 to the Department of Energy. This total questioned cost of \$199,543 is \$12,116 less than the total amount identified by the independent auditors. The difference is still being investigated.

Initial Year Written: 2001
 Status: Implemented

 U.S. Department of Health
 and Human Services

 U.S. Department of Energy

The embezzlement was not discovered through TDHCA's monitoring procedures because all subgrantees were monitored on a cyclical schedule TDHCA staff. The monitoring visits take place before the contract ends. The embezzlement of funds through falsified invoices occurred after the regular monitoring visit. Since then, the monitoring procedures have been adjusted to include the period of the prior year contract since the last monitoring visit.

Section 2605(g) of the LIHEAP statute states that the State shall repay to the United States amounts found not to have been expended in accordance with this title.

Corrective Action:

Corrective action was taken.

Department of Human Services

Reference No. 01-555-33

Eligibility - Quality Assurance
(Prior Audit Issue - 00-555-18)

CFDA 93.778 - Medical Assistance Program
Type of Finding - Control

As of August 31, 2001 in response to a prior recommendation, DHS developed a new case reading and example guide uniform case review procedures and tested this guide during fiscal year 2001. In addition, DHS conducted formal training for designated regional staff. However, the prior recommendation also requested that DHS implement a mechanism for monitoring error correction on a periodic basis.

Initial Year Written: 1999
Status: Implemented

U.S. Department of Health
and Human Services

The Code of Federal Regulations, Title 42, Section 42, Section 431.806, requires the State to have a Medicaid eligibility quality control system. The Code of Federal Regulations, Section 431.820, further requires the state agency to take corrective action when errors are found. Appropriate documentation of eligibility determination and the quality control process ensures adherence to required policies and procedures.

Corrective Action:

Corrective action was taken.

Reference No. 02-09

Eligibility - Accuracy of Price Listing

CFDA 83.543 - Individual Family Grants (FEMA)
Type of Finding - Control

Individual Family Grant (IFG) reimbursements are based on a published price list, which is established for each disaster. The approved price list is then programmed into the FEMA computer system to function as a maximum award control. For the Tropical Storm Alison disaster, two price items were incorrectly loaded into the system. There is no procedure in place to review the system table. Bedroom repair should have been \$1,153 and \$583 but was loaded as \$1,139 and \$570, respectively.

Initial Year Written: 2001
Status: Implemented

Federal Emergency
Mangement Agency

Management of the Department of Human Services (DHS) noted the differences after most of the awards had been made. Therefore the decision was made to not change the published price listing. In addition, there are no questioned costs since both published prices utilized were below the maximum allowable amount.

Corrective Action:

Corrective action was taken.

Reference No. 02-23

Auto-Eligibility Approval by FEMA

CFDA 83.543 - Individual Family Grants (FEMA)

Type of Finding - Compliance

In an effort to expedite assistance, FEMA automated the awarding process for selected individuals affected by Tropical Storm Allison. When caseworkers (both Federal and DHS employees) visit sites and perform inspections, their case files are loaded into NEMIS, FEMA’s computer system. If the case file passed established threshold checks, approval was automatic and the award was transferred by DHS’ computer system into the nightly batch of warrants requested from the State Treasury. For the files that were not auto approved, DHS personnel worked the files and when approval was given, they too were transferred into the nightly batch of warrant requests.

Initial Year Written:	2001
Status:	Partially Implemented
Federal Emergency Mangement Agency	

FEMA has quality control procedures in place to monitor disasters. During the performance of these procedures, FEMA discovered that over payments were made to the auto approved (i.e., no DHS involvement) eligible recipients. The recipients were eligible for grant funds but the calculation of the amount was incorrect. FEMA has established an IFG Recoupment Process which includes reviewing 3,029 auto-approved files. Per their review, FEMA noted 814 over awards or a 27% error rate due to a FEMA programming error. The estimated dollars with those 814 files is \$1,835,207. These files were considered to be high-risk by FEMA (i.e., based on the nature of the programming error). DHS estimates that about 36,715 files were auto approved and the average claim per file is \$5,014.

Corrective Action:

IFG personnel worked with FEMA personnel throughout fiscal year 2002 to identify cases and recoup Federal and State funds from Tropical Storm Allison. The State and FEMA are currently discussing the management and monitoring of recoupment cases.

IFG is manually testing as many cases as possible related to Disaster 1425 that are auto-approved by NEMIS. As amounts that should be recouped are identified, the cases are placed in the NEMIS recoupment queue.

Implementation Date: On-going

Responsible Person: Judy Denton, FEMA

Reference No. 02-24

Special Tests and Provisions - Provider Eligibility

Medicaid Cluster

Type of Finding - Control

The Long Term Care Regulatory Facility Enrollment of DHS has insufficient procedures in place to ensure that provider files contain current provider licenses. We examined three provider files in this department and identified two files that did not contain a current provider license or notice of change in status of provider license. As a result, the agency may submit Medicaid funds to unlicensed and uncertified health care providers.

Initial Year Written:	2001
Status:	Implemented
U.S. Department of Health and Human Services	

In order to receive Medicaid payments, providers of medical services furnishing services must be licensed in accordance with Federal, State, and local laws and regulations to participate in the Medicaid program (42 C.F.R. sections 431.107 and 447.10; and section 1902(a)(9) of the Social Security Act) and the providers must make certain disclosures to the State (42 C.F.R. subpart B).

Corrective Action:

Corrective action was taken.

Reference No. 02-14

Earmarking

**CFDA 93.667 - Social Services Block Grant
Type of Finding - Scope Limitation**

The earmarking compliance requirement for the Social Services Block Grant (SSBG) program requires that amounts transferred from the Temporary Assistance for Needy Families (TANF) program to the SSBG program administered by DHS can only be used for programs and services to children or their families whose income is less than 200 percent of the official poverty guideline. We could not determine if DHS was in compliance with the SSBG's earmarking compliance requirement during fiscal year 2001 due to no controls in place to facilitate DHS's compliance with program's earmarking requirement.

Initial Year Written:	2001
Status:	Partially Implemented

U.S. Department of Health and
Human Services

Recommendation:

We recommend DHS develop and implement controls to monitor the expenditure of funds transferred from the TANF program to facilitate the achievement of compliance with SSBG program earmarking requirements.

Management's Response and Corrective Action Plan:

TANF disagrees with this finding. TANF transferred to the SSBG program, \$2.9 million which represents less than 4% of family violence shelter funding from all sources. Demographic data on the source of income for recipients of family violence indicates that over one-third of recipients have income levels below 200% of poverty. DHS maintains that the low level of funding compared to client demographics is appropriate assurance of our compliance with the TANF earmarking requirement.

Under final TANF regulations, 42 USC 602 (a) (4), there is no income requirement related to the formation and maintenance of two-parent families. Therefore, had the funds not been transferred to the SSBG program but had remained as TANF funds, there would be no income test required for these services.

Beginning in fiscal year 2002, family violence services are no longer funded with TANF funds transferred to the SSBG program.

Implementation Date: Not applicable, TANF disagrees.

Responsible Person: Bobby Halfmann

Natural Resource Conservation Commission

Reference No. 99-555-52

Develop a Formal Disaster Recovery Plan

CFDA 66.605 - Performance Partnership Grants

CFDA 66.802 - Superfund State Site -Specific Cooperative Agreements

The Natural Resource Conservation Commission (Commission) does not have an agency-wide disaster recovery plan for its automated systems. The Commission is completing nightly back-ups of critical computer data and storing them off site. However, there is no formalized, comprehensive disaster recovery plan that includes procedures and processes for conducting risk analyses, setting priorities for the recovery of information resources, and identifying which automation-based services are most critical to the Commission.

Initial Year Written: 1998
Status: Implemented

U.S. Environmental
Protection Agency

Corrective Action:

Corrective action was taken.

Parks and Wildlife Department

Reference No. 01-555-45

Develop a Process for Tracking Sport Fishing and Hunting License Revenues

CFDA 15.605 - Sport Fish Restoration

CFDA 15.611 - Wildlife Restoration

Contract/Award - N/A

It could not be determined if the Parks and Wildlife Department (Department) is using sport fishing and hunting license revenues as required for the administration of state fish and wildlife programs (excluding law enforcement activities for predator, animal, and rodent control). License revenues are commingled with other funds in Fund 9 (Game, Fish and Water Safety). Because detailed expenditure information for that Fund does not exist, we were unable to determine if the license revenues were spent appropriately. The Department is at risk of spending license revenues on unallowable costs and could lose \$16 million in Federal funds for not being in compliance with Federal regulations regarding the use of license revenue.

Initial Year Written:	2000
Status:	Implemented
U.S. Department of the Interior	

The Code of Federal Regulations, Title 50, Section 80.3, allows a state to participate in the Sport Fish and Wildlife program only after it passes legislation for fish and wildlife conservation. This legislation must include a prohibition against using sport fishing and hunting license fees for purposes other than administration of the fish and wildlife agency. In addition, the *Office of Management and Budget Circular A-133 Compliance Supplement* states that administration of the state fish and wildlife agency consists only of those functions required to manage the state's fish and wildlife resources. Law enforcement activities for predator, animal, and rodent control are not considered fish and wildlife administration.

Corrective Action:

Corrective action was taken.

Department of Protective and Regulatory Services

Reference No. 02-50

Eligibility

CFDA 93.558 - Temporary Assistance for Needy Families

Type of Finding - Compliance

The State Plan provides criteria for eligibility in using funds from the Temporary Assistance for Needy Families – Emergency Assistance Program. One of the criteria to be eligible for EA funds is that a child must be under the age of 19 and had been living with a relative in the six month period to the application.

Initial Year Written: 2001
Status: Implemented

U.S. Department of Health and Human Services

In one of 30 cases selected in our sample, we found one child was approved as eligible by living with a godmother within a six-month period prior to the application. However, a godmother is not by definition a relative for eligibility.

Corrective Action:

Corrective action was taken.

Reference No. 02-35

Allowable Costs

CFDA 93.558 - Temporary Assistance for Needy Families

CFDA 93.645 - Child Welfare Services

CFDA 93.658 - Foster Care – Title IV-E

CFDA 93.659 - Adoption Assistance

CFDA 93.778 - Medical Assistance Program (Medicaid: Title XIX)

Type of Finding - Compliance

PRS is required to comply with the State Plan in administering TANF funds. The State Plan provides for the following kinds of assistance to meet emergency situations:

Initial Year Written: 2001
Status: Partially Implemented

U.S. Department of Health and Human Services

- Receiving home or shelter care,
- Foster family care, or
- Residential group care

The State Plan also provides for the following kinds of services to meet emergency situations:

- Information and referral,
- Case planning and case management,
- Counseling,
- Support activities to normalize family functioning, and
- Health care and health maintenance activities.

In our review of PRS' procurement, suspension, and debarment process relating to TANF, we found one contract in a sample of 30 items was approved, paid, and allocated to TANF funds for parking lot repairs for a Texas county. These costs are not reasonable as a direct cost of the program due to the allowable types of assistance and type of services as stated in the State Plan. The total cost of the contract was \$24,500. A portion of this invoice was also allocated to the following Federal grants: Child Welfare Services, Foster Care – Title IV-E, Adoption Assistance and Medical Assistance Program (Medicaid: Title XIX).

Corrective Action:

Per correspondence dated February 19, 2002, the Department of Health and Human Services found the costs to be reasonable administrative costs of the programs to which the costs were charged.

Reference No. 02-02

Cash Management

CFDA 93.558 - Temporary Assistance for Needy Families

CFDA 93.658 - Foster Care – Title IV-E

CFDA 93.659 - Adoption Assistance

CFDA 93.667 - Social Services Block Grant

Type of Finding - Control

The Protective and Regulatory Services' (PRS) cash management funding technique (i.e., preissuance) documented in the State's Treasury-State Agreement requires that Federal funds to the State will be paid to the State not more than three days prior to the State's issuance of checks or initiation of EFT payments. Both PRS' and the State's accounting systems are configured to post and pay invoices, respectively, with a future scheduled pay date. However, PRS does not have the appropriate controls in place to ensure the cash management (i.e., pre-issuance) funding from the Federal programs will be paid out by PRS within three days after the receipt of Federal funds. PRS has not been able to successfully re-configure the cash drawdown report logic to include both the posting and expected payment dates. As a result, PRS' cash management methodology is to determine draw amounts and timing based on total balances at the appropriation level, which results in a FIFO method of disbursements.

Initial Year Written: 2001
Status: Partially Implemented
U.S. Department of Health and Human Services

Corrective Action:

This finding was reissued as current year reference number: 03-31.

Department of Public Safety

Reference No. 02-10

Subrecipient Monitoring (Prior Audit Issue - 01-555-16)

CFDA 83.544 - Public Assistance Grants

CFDA 83.552 - Emergency Management Performance Grant

Type of Finding - Compliance

The Department of Public Safety (DPS) has not performed timely reviews of OMB Circular A-133 audit reports submitted by its subrecipients. As a result, DPS has not been able to address potential questioned costs and control weaknesses.

Initial Year Written: 2000
Status: Implemented

Federal Emergency
Management Agency

DPS does track subrecipients that receive \$300,000 or more in Federal funding from DPS and does disclose to subrecipients the requirement to obtain an audit if total Federal funding exceeds \$300,000. However, DPS did not review all of the OMB Circular A-133 audit reports submitted by its subrecipients during fiscal year 2001. We noted only one out of five sample items selected that required an OMB Circular A-133 audit had a review of the OMB Circular A-133 audit report that was received by DPS during fiscal year 2001.

OMB Circular A-133, Subpart D, Section 400(d) requires all pass-through entities to ensure that any subrecipients that expend more than \$300,000 in total Federal funds obtain an audit report. The pass-through entity is required to perform a review within six months of receipt of the audit reports.

Corrective Action:

Corrective action was taken.

Reference No. 02-34

Cash Management

CFDA 83.544 - Public Assistance Grants

Type of Finding - Control and Compliance

According to the Treasury-State agreement for the State of Texas, the Public Assistance Grants are not included in Subpart A of 34 C.F.R. Part 205, which implements the Cash Management Improvement Act. Therefore, DPS should be complying with Subpart B, which applies to programs in the Catalog of Federal Domestic Assistance that are not subject to Subpart A. These standards state that "cash advances to a State shall be limited to the minimum amounts needed and shall be timed to be in accord only with the actual, immediate cash requirements of the State in carrying out a program or project. The timing and amount of cash advances shall be as close as is administratively feasible to the actual cash outlay by the State for direct program costs and the proportionate share of any allowable indirect costs. Neither a State nor the Federal Government will incur an interest liability on the transfer of funds for a program subject to this Subpart." To define "administratively feasible", we reviewed the FEMA Consolidated Audit Guide, *Audit of Disaster Assistance Grant Programs*, revised March 2001, and noted "the grantee should disburse Federal funds within a three-day period. Federal funds on hand more than this period may be excessive."

Initial Year Written: 2001
Status: Partially Implemented

Federal Emergency
Management Agency

Our audit procedures indicated that inadequate controls exist to ensure funds are paid to jurisdictions within three days of receipt of the cash draws from FEMA. For 27 of 30 sample items selected for test work, the invoice was not paid within three days of receipt of the related Federal advance request. The average excess days the funds were held is 12.367 days, the total population of draws for the fiscal year was \$42,696,204, and the 2001 average of the 13-week Treasury Bill equivalent yield as provided by U.S. Department of Treasury – Financial Management Service in 4.84%.

Corrective Action:

This finding was reissued as current year reference number: 03-35.

Texas A&M University

Reference No. 02-26

Special Tests and Provisions - Student Loan Repayments

Student Financial Aid Cluster

Type of Finding - Compliance and Control

The Texas A&M System Internal Audit Department (IA) completed a review of student financial aid at Texas A&M University (TAMU), which covered the period September 1, 1999 through August 31, 2000. During its review, IA made the observation that the monthly invoice notices sent out to Perkins loan borrowers by TAMU were not in accordance with the Federal regulations, which require late notices be sent 15, 30, and 45 days after a payment is past due. The delinquency noted was caused by an automated control function within the Campus Loan Manager software not being properly activated by management. In addition, organizational changes due to supervisory personnel turnover and a lack of written procedures establishing responsibility for this area were contributing factors. The audit procedures performed supported this non-compliance – five of five students selected in default status prior to June 15, 2001 have notices sent on the 30th day after the violation date. The five students’ loan balances totaled approximately \$9,200. As of June 30, 2001, loans in default were \$3,104,201.

Initial Year Written:	2001
Status:	Implemented
U.S. Department of Education	

Corrective Action:

Corrective action was taken.

Texas Agricultural Experiment Station

Reference No. 00-555-43

Strengthen Controls Over Cash Management

(Prior Audit Issue - 99-555-74)

CFDA 10.001 - Agricultural Research-Basic and Applied Research

CFDA 10.203 - Payments to Agricultural Experiment Stations under Hatch Act

The Texas Agricultural Experiment Station's (Experiment Station) controls over cash management continue to be inadequate to ensure compliance with Federal requirements.

Initial Year Written: 1998
Status: Implemented

U.S. Department of Agriculture

Corrective Action:

Corrective action was taken.

Reference No. 00-555-44

Improve Subrecipient Monitoring Procedures

(Prior Audit Issue - 99-555-76)

CFDA 10.200 - Grants for Agricultural Research, Special Research Grants

CFDA 10.206 - Grants for Agricultural Research-Competitive Research Grants

CFDA 10.901 - Resource Conservation and Development

CFDA 12.114 - Collaborative Research and Development

CFDA 12.300 - Basic and Applied Scientific Research

CFDA 66.500 - Environmental Protection-Consolidated Research

CFDA 81.049 - Basic energy Science – University and Science Education

CFDA 93.846 - Arthritis, Musculoskeletal and Skin Disease Research

CFDA 93.862 - Genetics and Developmental Biology Research

CFDA 93.864 - Population Research

The Experiment Station has made improvements to comply with subrecipient monitoring requirements as they relate to the Single Audit; however, it has not implemented procedures to ensure adequate monitoring of all subrecipients.

Initial Year Written: 1998
Status: Implemented

U.S. Department of
Agriculture

U.S. Department of Defense

U.S. Environmental
Protection Agency

U.S. Department of Energy

U.S. Department of Health
and Human Services

Corrective Action:

Corrective action was taken.

Reference No. 99-555-78

Strengthen the Control Environment Over Research and Development Programs

CFDA 10.001 - Agricultural Research-Basic and Applied Research

CFDA 10.200 - Grants for Agricultural Research, Special Research Grants

CFDA 10.203 - Payments to Agricultural Experiment Stations under Hatch Act

CFDA 10.206 - Grants for Agricultural Research-Competitive Research Grants

CFDA 93.103 - Food and Drug Administration-Research

The number and type of audit findings, inadequate policies and procedures, and untrained staff result in the conclusion that the control environment over research and development programs should be strengthened at the Experiment Station.

Initial Year Written: 1998
Status: Implemented

U.S. Department of Agriculture

U.S. Department of Health
and Human Services

Corrective Action:

Corrective action was taken.

Texas Agricultural Extension Service

Reference No. 01-555-25

Strengthen Controls Over Equipment

CFDA 10.500 - Cooperative Extension Service
Contract/Award - N/A

The Texas Agricultural Extension Service's (Extension Service) controls over equipment do not ensure that equipment is being used for the Federal programs as intended.

Initial Year Written: 2000
Status: Partially Implemented

U.S. Department of
Agriculture

Corrective Action:

Internal audit conducted a follow-up review that indicated some inventory items were still unable to be located. The Extension Service communicates the importance of timely review and certification to all units on an annual basis; however, testing indicated that several departments did not return their certifications. The Extension Service will continue to conduct an annual inventory and emphasize collection of certifications by the due date.

Reference No. 01-555-26

Strengthen Policies and Procedures for Research and Development Programs

CFDA - All Research and Development CFDA's
Contract/Award - N/A

The Extension Service has inadequate or nonexistent written policies and procedures for cash management, Federal financial reporting, and matching. When policies and procedures for these areas are not documented and communicated to employees, management cannot ensure compliance with Federal regulations in research and development programs.

Initial Year Written: 2000
Status: Implemented

U.S. Department of
Agriculture and Other
Federal Agencies

Corrective Action:

Corrective action was taken.

Texas Tech University

Reference No. 02-27

Special Tests and Provisions - Disbursements To or On Behalf of Students

**Student Financial Aid Cluster
Type of Finding - Control and Compliance**

The Department of Education regulations stipulate when institutions may request financial aid funds and the earliest date that those funds may be distributed to recipients. Unless otherwise informed in writing, institutions should interpret “days” noted in Department of Education regulations as being calendar days as opposed to business days. During the Fall Semester of 2000, Texas Tech University (Texas Tech) used business days to determine when Stafford Loan funds may be requested and distributed, which resulted in the following:

Initial Year Written:	2001
Status:	Partially Implemented
U.S. Department of Education	

- Out of a sample of 30 students, Texas Tech requested \$12,247 for five eligible Stafford Loan recipients more than the allowed 13 days before the start of the semester. The average excess days the funds were requested previous to the earliest allowable day was 4.33, the total population of the draws for the fiscal year was \$61,957,384, and the 2001 average of the 13-week Treasury Bill equivalent yield as provided by the U.S. Department of Treasury-Financial Management Service was 4.84%.
- Out of a sample of 30 students, Texas Tech distributed \$12,816 of aid for four eligible Stafford Loan recipients more than the allowed ten days before the start of the semester. The average excess days the funds were distributed previous to the earliest allowable day was 7, the total population of the draws for the fiscal year was \$61,957,384, and the 2001 average of the 13-week Treasury Bill equivalent yield as provided by the U.S. Department of Treasury-Financial Management Service was 4.84%.

In both situations, Texas Tech interpreted the regulations to be business days as opposed to calendar days. Management recognized the error in interpretation and corrected it before the beginning of the Spring 2001 Semester.

Corrective Action:

This finding was reissued as current year reference number: 03-43.

Department of Transportation

Reference No. 02-42

Cash Management

**Highway Planning and Construction Cluster
Type of Finding - Compliance and Control**

For the fiscal year ended August 31, 2001, the Highway Planning and Construction – cluster program clearance pattern was calculated to be 4.05 days. The program did not comply with its cash management funding technique in relation to draws for construction expenditures in August 2001 as amounts were drawn by the program from the Federal government two – four days prior to the day the program expected to pay out the related funds.

Initial Year Written: 2001
Status: Implemented

U.S. Department of
Transportation

The Cash Management Improvement Act requires state recipients to enter into agreements that prescribe specific methods of drawing down Federal funds for selected large programs. Per 31 C.F.R.205.7, under the average clearance method “a state shall request funds one business day prior to the day it expects to pay out funds, in accordance with a clearance pattern, and a Federal agency shall deposit funds in a state account the next business day after receiving a request for funds”.

Corrective Action:

Corrective action was taken.

University of Houston

Reference No. 02-36

Special Tests and Provisions - Verification

Student Financial Aid Cluster Type of Finding - Scope Limitation

At a minimum, an institution is required to verify the following five elements for those students chosen by the Department of Education for verification: household size, number of children enrolled in college, adjusted gross income (AGI), amount of taxes paid, and untaxed income.

Initial Year Written:	2001
Status:	Implemented

U.S. Department of Education

UH's Student Financial Aid Office was unable to provide complete supporting documentation for 4 out of a sample of 30 students selected for verification testwork. Additionally, we noted that two of the household verifications out of the sample size of 30 students did not agree to the supporting documents, which resulted in a Pell Grant under-award of \$306 and a Federal Stafford Subsidized Loan over-award of \$282. Some records at UH were destroyed as a result of the flooding that occurred in Houston in June 2001. The Student Financial Aid Office is unable to determine whether or not the missing documents were misplaced or were destroyed as a result of the flood.

Corrective Action:

Corrective action was taken.

Reference No. 02-37

Special Tests and Provisions - Return of Title IV Funds

Student Financial Aid Cluster Type of Finding - Compliance and Control

A recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV aid earned by the student as of the student's withdrawal date. If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student on the withdrawal date, the difference must be returned to the Title IV programs within 30 days after the date the institution determines that the student withdrew.

Initial Year Written:	2001
Status:	Implemented

U.S. Department of Education

Ten students out of a sample size of 30 students, withdrew prior to the completion of 60% of the enrollment period. Of these ten students, calculations to determine the amount of Title IV assistance earned had not been calculated for four of the students and had not been calculated within the 30 days of withdrawal for the remaining six students.

Per discussion with University of Houston (UH) Student Financial Aid (SFA) management, they were understaffed in fiscal year 2001 and therefore lacked the personnel to enter the SFA students' withdrawal dates in the SFA system in a timely manner.

For the six students where the calculation was not performed in a timely manner, \$9,633.71 of unearned funds were not returned to the Title IV program within the required time. For the four students that have not had the calculation performed, a total of \$11,222.02 had not been earned as of their respective withdrawal dates.

Corrective Action:

Corrective action was taken.

University of Texas at Arlington

Reference No. 02-52

Special Tests and Provisions - Student Status Changes
(Prior Audit Issue - 01-555-7)

Student Financial Aid Cluster
Type of Finding - Control and Compliance

In the prior year, the State of Texas Auditors Office noted that the University of Texas at Arlington (UTA) had not properly reported the enrollment changes for the Federal Education Loans Program. Seven of 18 students status changes were not submitted to the National Student Loan Database System (NSLDS) (via the Clearinghouse) within the 60 day required timeframe and 4 of 18 student status changes were not reported. The C.F.R., Title 34, Section 682.610(c), requires the institution to report enrollment changes to the guaranty agency or U.S. Department of Education (USDE) within 60 days. If an institution does not expect to report enrollment changes on the Student Status Confirmation Report within the next 60 days, that institution is required to notify the guarantor or lender by letter within 30 days.

Initial Year Written:	2000
Status:	Implemented
U.S. Department of Education	

For fiscal year 2001, 3 of 30 student status changes were not reported within 60 days. The students were December 2000 graduates who were reported as withdrawn in January 2001 and then their status was corrected to graduate in June 2001. No questioned costs were identified since the students were converted to repayment status timely.

Corrective Action:

Corrective action was taken.

University of Texas at Austin

Reference No. 02-33

Cash Management

Research and Development Cluster Type of Finding - Scope Limitation

University of Texas at Austin (UT-Austin) has selected the reimbursement method for cash management. A weekly cash position report is produced from RGM in DEFINE system (general ledger accounting system) denoting the cash position of each Federal R&D grant. This report is based on expenditures posted to general ledger versus amounts actually paid. UT-Austin's policy is to pay all vendors within 30 days of receipt of invoice. Weekly draws for direct costs are then made from the respective agencies based on the excess of expenditures posted to the general ledger compared to amount of cash drawn to date. Monthly draws are made for indirect costs.

Initial Year Written: 2001
Status: Implemented

Federal Agencies that provide
R&D grants

The cash position report was validated and appears to be extracting the expense and cash draw information correctly from the general ledger. However, UT-Austin did not retain copies of any of the cash position reports for the fiscal year 2001 and such documents could not be reconstructed; therefore, no compliance work could be performed. We were unable to verify that expenses were incurred prior to draw requests from the Federal agencies for a sample of cash draws selected for compliance procedures. Per UT-Austin's schedule of Federal awards, approximately \$214,612,000 of R&D expenses were noted to have been incurred during fiscal year 2001.

Corrective Action:

Corrective action was taken.

Reference No. 02-38

Allowable Costs

Research and Development Cluster Type of Finding - Compliance and Control

Per review of UT-Austin's time and effort policies, students appointed as undergraduate and graduate research assistants are not required to keep weekly time sheets as a result of the relationship between their work with their academic programs. In addition, professors are not required to keep weekly time sheets. Per the payroll effort reporting standards, time sheets are not required as long as the employee is expected to work solely on a single Federal award.

Initial Year Written: 2001
Status: Partially Implemented

Federal Agencies that provide
R&D grants

However, these individuals must support the charge for salary and wages with certifications that the employee worked solely on that program for the period covered. At a minimum, these certifications (i.e., personnel effort reports) are to be prepared semi-annually and are to be signed by the employee or supervisor having first hand knowledge of the work performed by the employee. UT-Austin's policy is to utilize monthly personnel effort reports (for both employees working on sole awards or multiple awards), which are to be reviewed and signed by the principal investigator.

From a sample of eight allowable costs charged for salary and wages selected for test work, four of the charges were not supported by a time sheet or personnel effort report. Upon inquiry, we were informed these individuals worked solely on one award but no signed and dated personnel effort report was available. Total salary charges for these four items were \$14,068. In addition, one of 30 salary adjustments reviewed did not have a signed and dated personnel effort report. The adjustment total was \$670. For the year ended August 31, 2001, approximately \$100,325,000 salaries and related benefit costs were charged to the various R&D grants.

Corrective Action:

This finding was reissued as current year reference number: 03-05.

Reference No. 02-48

Matching and Program Income

Research and Development Cluster

Type of Finding - Control

UT-Austin administers their R&D programs through the Office of Sponsored Projects (OSP) and Grants and Contracts (G&C). The principal investigator (PI) is directly responsible for the research and coordinates necessary information back to OSP and G&C. Each grant has an electronic profile set-up in DEFINE accounting system by G&C once the grant has been approved by OSP, PS, and the sponsor. The profile set-up has certain fields which are required or DEFINE will not process the grant.

Initial Year Written: 2001
Status: Partially Implemented

Federal Agencies that provide R&D grants

Upon request for a population of matching grants and grants, which generate program income, UT-Austin did not have an established procedure for monitoring this information. G&C is responsible for monitoring grant compliance as they have “working knowledge” of the various grants. However, no individual has been given the specific responsibility to monitor matching requirements or the use of program income. G&C review these provisions when a particular grant is closed, despite the length of the grant period. UT-Austin had to create a report module to gather the number of grants with matching provisions and/or generation of program income.

Corrective Action:

This finding was reissued as current year reference number: 03-09.

Reference No. 02-49

Procurement, Suspension, and Debarment

Research and Development Cluster

Type of Finding - Control

Of a sample of 30 procured items, 2 were greater than \$100,000. One of the two did not have a signed vendor certification noting they were not suspended and debarred. The invoice was for \$131,410. The vendor certification serves as the control over ensuring that the vendor is not suspended and debarred. Upon inquiry with the director of procurement, he noted that obtaining the certifications had not been a point of emphasis for the buyers until May 2001. At this point, an initiative for the procurement department was to ensure the certifications are obtained prior to approving the related purchase orders. Per review of the *List of Parties Excluded From Federal Procurement or Nonprocurement Programs* found at www.epls.arnet.gov, it was noted the vendor was not suspended or debarred. Therefore, there are no questioned costs.

Initial Year Written: 2001
Status: Implemented

Federal Agencies that provide R&D grants

Corrective Action:

Corrective action was taken.

Reference No. 02-51

Special Tests and Provisions - Student Loan Repayments**Student Financial Aid Cluster****Type of Finding - Control**

For students with Perkins loans, UT-Austin is required to conduct exit counseling with the borrower either in person, by audiovisual presentation, or by interactive electronic means. Schools are required to conduct the counseling shortly before the student graduates or drops below half-time enrollment. For borrowers who withdraw from school, exit counseling must be provided within 30 days after learning that the borrower has withdrawn.

Initial Year Written:	2001
Status:	Partially Implemented
U.S. Department of Education	

UT-Austin prepares a "graduating seniors list" after the deadline to apply for a degree has passed each semester. Then letters are generated and mailed asking for exit interviews to be set-up. If the student does not comply, exit information packages are mailed to the student. Eight spring 2001 graduates were reviewed and no exit interview information was available. It was noted the students did not complete their counseling prior to graduation; therefore, their packets were printed to be mailed. However as of November 2001, the packets were not mailed. In addition, 3 of 8 fall 2000 graduates had not yet returned their exit interview packets.

Corrective Action:

This finding was reissued as current year reference number: 03-11.

University of Texas at El Paso

Reference No. 02-28

Special Tests and Provisions - Disbursements To or On Behalf of Students

**Student Financial Aid Cluster
Type of Finding - Control and Compliance**

The Department of Education regulations stipulate when institutions may request financial aid funds and the earliest date that those funds may be distributed to recipients. Unless otherwise informed in writing, institutions should interpret “days” noted in Department of Education regulations as being calendar days as opposed to business days. The University of Texas at El Paso (UT-El Paso) used business days to determine when such funds may be requested and distributed, which resulted in the following:

Initial Year Written: 2001
Status: Implemented

U.S. Department of Education

- Out of a sample of 30 students, UT-El Paso requested \$66,068 for 14 eligible Stafford loan recipients either more than the allowed 13 days before the start of the semester for established recipients, or prior to the allowed 27 days after the beginning of the semester for first time recipients. The average excess days the funds were requested previous to the earliest allowable day was 1.35, the total population of the draws for the fiscal year was \$18,332,484, and the 2001 average of the 13-week Treasury Bill equivalent yield as provided by the U.S. Department of Treasury-Financial Management Service was 4.84%.
- Out of a sample of 30 students, UT-El Paso distributed \$108,645 of eligible aid more than the allowed ten days before the start of the semester. The average excess days the funds were distributed previous to the earliest allowable day was 2.56, the total population of the draws for the fiscal year was \$34,094,434, and the 2001 average of the 13-week Treasury Bill equivalent yield as provided by the U.S. Department of Treasury-Financial Management Service was 4.84%.

In both situations, UT-El Paso interpreted the regulations to be business days as opposed to calendar days.

Corrective Action:

Corrective action was taken.

University of Texas Health Science Center at Houston

Reference No. 02-31

Cash Management

**Research and Development Cluster
Type of Finding - Control**

The University of Texas Health Science Center at Houston’s (UTHSC-Houston) research and development grant requests for Federal funds are typically on a reimbursement basis. UTHSC-Houston’s requests are based on accounts payable and processed payroll which is recorded in the account “Due to Other Funds”, indicating that the amount is due to the General Fund when received. However, due to the time delays between the processing of payroll and the release of the checks compared to the time the reimbursement request is processed, actual payment of the amounts captured in “Due to Other Funds” may not have occurred. As a result, the reimbursement request becomes an advance payment from the Federal government. Based on the audit procedures we performed, we did confirm that requests for four out of 30 expenditures tested were held from one to four days in excess of the three days allowed after receipt of the Federal funds. These expenditures totaled \$1,525.

Initial Year Written:	2001
Status:	Implemented
Federal Agencies that provide R&D grants	

In addition, monitoring is not being performed to identify if an advance of funds occurs. As a result, advanced funds are not always expended within three days of receipt and related interest has not been calculated and remitted to the respective Federal agency.

Corrective Action:

Corrective action was taken.

Reference No. 02-32

Allowable Costs

**Research and Development Cluster
Type of Finding - Control and Compliance**

OMB Circular A-21 requires that the payroll distribution system be incorporated into the official records of the university, reasonably reflect the activity for which the employee is compensated by the university and recognize the principle of after-the-fact confirmation or determination so that costs distributed represent actual costs. The confirmation of activity may be confirmed by the actual employee or a responsible person with suitable means of verification that the work was performed.

Initial Year Written:	2001
Status:	Implemented
Federal Agencies that provide R&D grants	

UTHSC-Houston's policies for payroll cost transfers (adjustments) specifically states that transfers of personnel costs can only be done if the effort report for the cost period has not been completed and signed. If the effort report has been completed, the cost cannot be transferred. There is currently no control in-place to ensure that cost transfers are not made for those effort reports that have already been completed and signed (confirmed).

Specifically, six out of 19 payroll expenditure adjustments tested were charged to a grant that was not listed on the confirmed effort report for the respective employees for the effective period of the adjustment. As a result, payroll costs of \$3,555 were charged to grants and not supported by the confirmed effort reports.

Corrective Action:

Corrective action was taken.

University of Texas Health Science Center at San Antonio

Reference No. 02-39

Allowable Costs

Research and Development Cluster

Type of Finding - Compliance and Control

UT – Health Science Center, San Antonio’s (UTHSC-SA) time and effort reporting system was designed to interface with their legacy payroll system. Effective January 1, 2001, UTHSC-SA replaced their legacy payroll system with PeopleSoft Human Resources Management System. Through the implementation process, the existing time and effort system was tested with the PeopleSoft system and determined by management to be compatible. The time and effort system produced accurate information for the period of September 1, 2000 – February 28, 2001. UTHSC-SA management monitored the payroll effort reports and became aware in July 2001 that there were logic errors and incompatibilities between PeopleSoft and their legacy time and effort-reporting system for employees who had multiple payroll changes during the reporting period.

Initial Year Written:	2001
Status:	Implemented

Federal Agencies that provide R&D grants
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UTHSC-SA management has selected the after-the-fact activity records method, per OMB Circular A-21, as their method of documenting payroll distribution. Under the after-the-fact method, the distribution of salaries and wages paid from Federal programs must be supported by activity reports (i.e., time and effort reports). In addition, verification of the time and effort reports are required twice a year for professional staff (faculty) and monthly for all other employees (i.e., classified staff) paid from sponsored Federal programs.

As a result of the aforementioned logic errors, classified staff payroll for July and August 2001 and faculty payroll for the six months ending August 31, 2001 were not supported by verified time and effort reports. Specifically during this time period, 4 of 43 sample items selected for allowable costs test work had no supporting time and effort reports. In addition, there were 6 additional sample items of the 43 items dated prior to June 2001 which did not have verified time and effort reports. These ten items totaled \$11,059. Approximately \$246,000 of classified staff payroll with multiple payroll changes was charged to the R&D Federal programs for the period July – August 2001 and approximately \$2.4 million of faculty payroll with multiple payroll changes was charged to Federal programs for the six months ending August 31, 2001.

Corrective Action:

Corrective action was taken.

Reference No. 02-40

Period of Availability

Research and Development Cluster

Type of Finding - Compliance

An entity may charge to the award only costs resulting from obligations incurred during the funding period when specified.

On January 1, 2001, UTHSC-SA implemented the PeopleSoft human resources management system (PeopleSoft). UTHSC-SA's prior system had chart fields that contained award expiration periods but PeopleSoft does not. Until PeopleSoft is modified to include grant expiration periods, the accounting department implemented control procedures to identify payroll expenditures charged to expired awards. Two adjusting entries for payroll, out of a sample size of 30 adjusting entries, were incorrectly charged to expired awards, as the related payroll activity had not occurred during the period of availability for the expired awards. These two of \$2,291.64 items were identified by the accounting department, however, they had not been corrected.

Initial Year Written: 2001
Status: Implemented

Federal Agencies that provide R&D grants

Payroll expenditures that did not occur within the period of availability may be charged to expired awards.

Corrective Action:

Corrective action was taken.

Reference No. 02-41

Procurement, Suspension, and Debarment

Research and Development Cluster

Type of Finding - Control

Contractors receiving individual awards for \$100,000 or more must certify that the organization and its principals are not suspended or debarred. Currently, UTHSC-SA does not require certification from contractors receiving \$100,000 or more of federal funds that the organization and its principals are not suspended or debarred. One item in a sample of 30 was greater than \$100,000 and did not have the certification statement. Vendor was not suspended or debarred.

Initial Year Written: 2001
Status: Implemented

Federal Agencies that provide R&D grants

If UTHSC-SA were to use Federal funds to pay for goods and services from contractors that are excluded from Federal procurement or nonprocurement programs, UTHSC-SA would be liable to the Federal government for those funds.

Corrective Action:

Corrective action was taken.

University of Texas M.D. Anderson Cancer Center

Reference No. 02-29

Cash Management

Research and Development Cluster

Type of Finding - Control

The majority of the University of Texas M.D. Anderson Cancer Center's (M.D. Anderson) research and development grant requests for Federal funds are on a reimbursement basis. Typically, M.D. Anderson calculates its drawdowns on a weekly basis for the program costs that have occurred in the prior week. Based on our audit procedures, we noted that not all of the program costs had been paid for prior to the request for reimbursement. Six of 30 items (\$1,850) were not paid prior to request for reimbursement. However, only one of the six was not paid out within three days of receipt. Additionally, the process to identify when a reimbursement drawdown defaults to an advance basis is not monitored.

Initial Year Written: 2001
Status: Implemented

All Federal Agencies from whom MD Anderson is requesting Federal funds on a reimbursement basis

Corrective Action:

Corrective action was taken.

Reference No. 02-30

Allowable Costs

Research and Development Cluster

Type of Finding - Compliance

M.D. Anderson uses the plan confirmation method as its effort reporting system, which is an acceptable method under OMB Circular A-21 (A-21). However, as M.D. Anderson is recognized as a hospital, the cost principles set forth in "A Guide for Hospitals", Office of Assistant Secretary Comptroller (OASC-3) should be followed. The plan confirmation method is not included as an acceptable method under OASC-3.

Initial Year Written: 2001
Status: Partially Implemented

U.S. Department of Health and Human Services

Per OASC-3, for members of the professional staff, current and reasonable estimates of the percentage distribution of their total effort may be used as support in the absence of actual time records. In order to qualify as current and reasonable, estimates must be made no later than one month after the month in which the services were performed. Estimates determined before the performance of services, such as budget estimates on a monthly, quarterly, or yearly basis do not qualify as estimates of effort spent.

Prior to August 1995, M.D. Anderson had prepared their indirect cost proposals in accordance with A-21, which were approved by Department of Health and Human Services (DHHS). However in August 1995, DHHS informed M.D. Anderson that they were recognized as a hospital and should be utilizing the DHHS cost principles and procedures as set forth in OASC-3. At that time, M.D. Anderson was in the midst of implementing the plan confirmation system, which was in accordance with A-21.

In the summer of 1995, M.D. Anderson representatives met with DHHS officials in Washington, DC to discuss M.D. Anderson's continued use of the plan confirmation method. Since 1995, M.D. Anderson has prepared and submitted its yearly cost proposals in accordance with OASC-3, which have been approved by DHHS with no objections related to M.D. Anderson's continued use of the plan confirmation effort certification method.

In July 2000, M.D. Anderson sent a letter to DHHS requesting the consideration of a change to OASC-3, as it is being revised, to include alternative effort reporting methodologies consistent with A-21. This letter again advised DHHS that M.D. Anderson was using the plan confirmation effort certification method. Additionally, this letter included background and procedural attachments related to M.D. Anderson's plan confirmation certification.

To date, M.D. Anderson has not received a response from DHHS. Therefore, although payroll expenditures are supported by an effort reporting system, it is not an acceptable method under OASC-3.

Recommendation:

M.D. Anderson should seek further clarification from DHHS. The lack of a response from DHHS cannot be interpreted as an approval.

Management's Response and Corrective Action Plan:

Our corrective action is different from prior year. We continue to seek clarification from DHHS for our Plan Confirmation System. We seek this approval on two levels with the Division of Cost Allocation (DCA): (1) a request for approval as an alternative effort reporting system under current OASC-3 guidelines (this action is tabled pending proposed changes to OASC-3 guidelines by DHHS) and (2) incorporation of the plan confirmation system in the update of OASC-3 guidelines currently in final draft at DCA. We continue to anticipate that governmental support will be received to issue the updated OASC-3 document through the notice of proposed rulemaking process. Subsequent to that process, the updated OASC-3 document replacement will be issued. At that time, the recommendation of the auditor will be resolved.

In the meantime, we are working with the DCA and several national organizations to obtain the necessary supporting letters to request and receive approval for a waiver from the current OASC-3 guidelines. The latest letter of support of the waiver was submitted to the DCA in December 2002. Our representative spoke with Frank McKune in the Dallas Regional Office, who indicated he would contact the DCA's national office to check the status of the request for waiver. If all goes well, we anticipate that we will receive a letter of waiver in late February or early March 2003.

Implementation Date: Pending receipt of waiver from DCA and DHHS's issuance of the revised OASC-3

Responsible Person: Rob Findlay

University of Texas Medical Branch at Galveston

Reference No. 00-555-5

Strengthen Controls Over Equipment

CFDA 93.393 - Cancer Cause and Prevention Research

CFDA 93.837 - Heart and Vascular Diseases Research

CFDA 93.847 - Diabetes, Endocrinology and Metabolism Research

The University should strengthen controls over equipment to ensure compliance with Federal requirements.

Corrective Action:

Corrective action was taken.

Initial Year Written: 1999

Status: Implemented

U.S. Department of Health
and Human Services

Water Development Board

Reference No. 02-25

Cash Management

**CFDA 66.458 - Capitalization Grants for State Revolving Funds
Type of Finding - Compliance**

The Water Development Board (WDB) drew Federal amounts from the EPA in excess of supporting documentation received by two program loan recipients in the amounts of \$90,962.00 and \$4,692.00. Per the State-Treasury agreement, the Capitalization Grants for State Revolving Funds funding technique is "Loan Fund Repayment". As such, Federal draws are to be made as invoices are received from loan recipients. The Board shall request funds in the amount of the Federal share of eligible costs from invoices submitted.

Initial Year Written: 2001
Status: Implemented

U.S. Environmental Protection

Corrective Action:

Corrective action was taken.