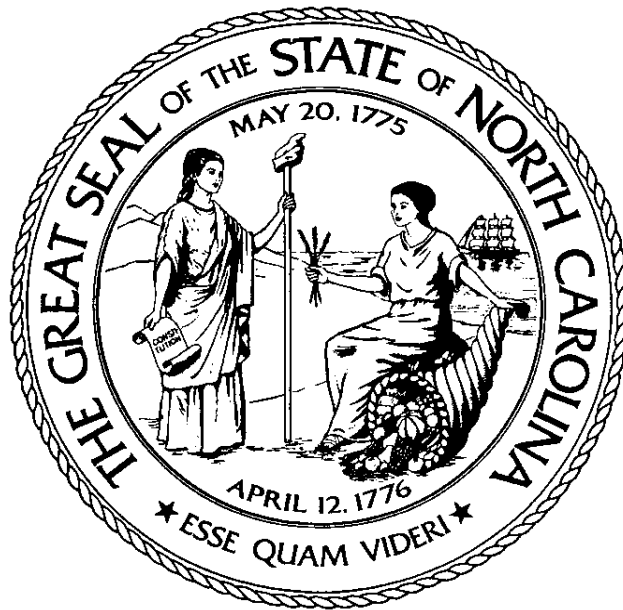


# Single Audit Report

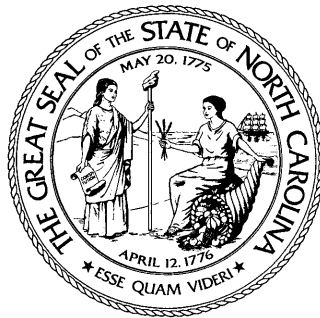
*For The Year Ended June 30, 2001*



***OFFICE OF THE STATE AUDITOR***  
***Ralph Campbell, Jr.***  
***State Auditor***

# STATE OF NORTH CAROLINA

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## SINGLE AUDIT REPORT

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**OFFICE OF THE STATE AUDITOR**  
***RALPH CAMPBELL, JR.***  
***STATE AUDITOR***

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## ***OFFICE OF THE STATE AUDITOR***

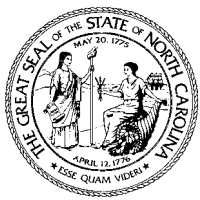


***Ralph Campbell, Jr.***  
State Auditor

### **MISSION AND COMMITMENT**

The mission of the Office of the State Auditor is to provide North Carolina's citizens and other users with **professional, independent evaluations** of the State's fiscal accountability and public program performance. Specifically, the Office of the State Auditor strives to assure that North Carolina State government is executing its management responsibility in compliance with applicable laws, rules, regulations and policies. Additionally, the Office of the State Auditor evaluates management controls and policies that should promote the efficient and effective use of public resources and assists state agencies in identifying areas of possible duplication.

In conducting these duties and responsibilities, the State Auditor is committed to thorough audits and examinations performed by a professional staff which result in useful and practical recommendations to improve services provided by North Carolina state government. Further, the State Auditor is committed to promoting cooperative efforts with those agencies and institutions under his statutory oversight.



STATE OF NORTH CAROLINA  
Office of the State Auditor

Ralph Campbell, Jr.  
State Auditor

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March 28, 2002

The Honorable Michael F. Easley, Governor  
The General Assembly of North Carolina

We are pleased to submit the *Single Audit Report* for the State of North Carolina for the fiscal year ended June 30, 2001. The audit was conducted in accordance with standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the requirements of the Single Audit Act Amendments of 1996, and the provisions of the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

This *Single Audit Report* reflects federal awards of \$9.82 billion. This report includes reportable conditions and material weaknesses in internal control relating to major federal programs and instances of noncompliance, including several that we believe constitute material noncompliance, that meet the criteria of OMB Circular A-133.

The North Carolina *Comprehensive Annual Financial Report* for the fiscal year ended June 30, 2001 has been issued in a separate report by the Office of the State Controller. In accordance with *Government Auditing Standards*, we are issuing our report on our consideration of the State of North Carolina's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. We noted reportable conditions in internal control and several instances of reportable noncompliance related to the general purpose financial statements.

The reportable conditions in internal control and instances of noncompliance arising from our audit are described in the Schedule of Findings and Questioned Costs.

We wish to acknowledge the assistance of the North Carolina Office of the State Controller and the cooperation of other state agencies, community colleges, and universities in the preparation of this report.

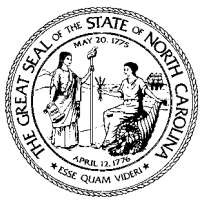
Respectfully submitted,

A handwritten signature in cursive script that reads "Ralph Campbell, Jr.".

Ralph Campbell, Jr.  
State Auditor

## **AUDITOR'S SECTION**

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Ralph Campbell, Jr.  
State Auditor

# STATE OF NORTH CAROLINA Office of the State Auditor

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## **REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Michael F. Easley, Governor  
The General Assembly of North Carolina

We have audited the general purpose financial statements of the State of North Carolina as of and for the year ended June 30, 2001, and have issued our report thereon dated December 5, 2001. We did not audit the financial statements of the 401-K Supplemental Retirement Income Plan, which represent 3 percent and 36 percent, respectively, of the assets and revenues of the pension trust funds; the financial statements of the North Carolina Housing Finance Agency, which represent 39 percent and 8 percent, respectively, of the assets and revenues of the proprietary component units; the financial statements of the State Education Assistance Authority, which represent 39 percent and 8 percent, respectively, of the assets and revenues of the proprietary component units; the financial statements of the Golden LEAF, Inc., which represent 99 percent and 62 percent, respectively, of the assets and revenues of the governmental component units; nor the financial statements of the Volunteer Safety Workers' Compensation Fund, which represent 21 percent and 4 percent, respectively, of the assets and revenues of the enterprise funds. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities, is based on the reports of the other auditors.

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. The financial statements of the 401-K Supplemental Retirement Income Plan were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not extend to that fund.

### Compliance

As part of obtaining reasonable assurance about whether the State of North Carolina's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*. These instances of noncompliance are described in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs.



### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the State of North Carolina's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting 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 financial reporting that, in our judgment, could adversely affect the State of North Carolina's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs.

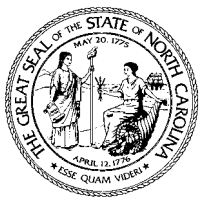
A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting 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, we believe that none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the Governor, the General Assembly, the State Controller, management and staff of organizations within the State of North Carolina reporting entity, and 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.



Ralph Campbell, Jr.  
State Auditor

December 5, 2001



Ralph Campbell, Jr.  
State Auditor

# STATE OF NORTH CAROLINA Office of the State Auditor

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## **REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

The Honorable Michael F. Easley, Governor  
The General Assembly of North Carolina

### Compliance

We have audited the compliance of the State of North Carolina 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 June 30, 2001. The State of North Carolina's major federal programs are identified in the Summary of Auditor's 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 management of the State of North Carolina. Our responsibility is to express an opinion on the State of North Carolina's compliance based on our audit.

The State of North Carolina's general purpose financial statements include the operations of the State Education Assistance Authority which reported \$1.16 billion in federal awards which are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2001. Our audit, described below, did not include the operations of the State Education Assistance Authority because the State Education Assistance Authority engaged other auditors to perform an audit in accordance with OMB Circular A-133.

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 of North Carolina'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 on the State of North Carolina's compliance with those requirements.

As described in audit findings 01-SA-80, 01-SA-81, and 01-SA-83 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient documentation supporting the State's compliance with the Block Grants for Prevention and Treatment of Substance Abuse Program (CFDA 93.959) regarding the requirements related to period of availability of federal funds, earmarking, cash

management, allowable activities, and allowable costs nor were we able to satisfy ourselves as to the State's compliance with those requirements by other auditing procedures.

As described in the accompanying Schedule of Findings and Questioned Costs, the State of North Carolina did not comply with several compliance requirements that are applicable to several of its major federal programs, as follows:

Finding Number	Type of Compliance Requirement	CFDA	Major Federal Program
01-SA-1	Subrecipient Monitoring	10.551	Food Stamps
01-SA-2	Subrecipient Monitoring	10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
01-SA-4	Subrecipient Monitoring	10.558	Child and Adult Care Food Program
01-SA-6	Subrecipient Monitoring	10.561	State Administrative Matching Grants for Food Stamp Program
01-SA-10	Allowable Costs/Cost Principles	20.600	State and Community Highway Safety
01-SA-12	Period of Availability of Federal Funds	20.600	State and Community Highway Safety
01-SA-13	Procurement and Suspension and Debarment	20.600	State and Community Highway Safety
01-SA-14	Subrecipient Monitoring	20.600	State and Community Highway Safety
01-SA-17	Period of Availability of Federal Funds	20.601	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants
01-SA-18	Procurement and Suspension and Debarment	20.601	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants
01-SA-19	Subrecipient Monitoring	20.601	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants
01-SA-22	Procurement and Suspension and Debarment	20.602	Occupant Protection
01-SA-23	Subrecipient Monitoring	20.602	Occupant Protection
01-SA-25	Procurement and Suspension and Debarment	20.603	Federal Highway Safety Data Improvements Incentive Grants
01-SA-26	Subrecipient Monitoring	20.603	Federal Highway Safety Data Improvements Incentive Grants
01-SA-28	Allowable Costs/Cost Principles	20.604	Safety Incentive Grants for Use of Seatbelts
01-SA-30	Period of Availability of Federal Funds	20.604	Safety Incentive Grants for Use of Seatbelts

(continued)

Finding Number	Type of Compliance Requirement	CFDA	Major Federal Program
01-SA-31	Procurement and Suspension and Debarment	20.604	Safety Incentive Grants for Use of Seatbelts
01-SA-32	Subrecipient Monitoring	20.604	Safety Incentive Grants for Use of Seatbelts
01-SA-35	Procurement and Suspension and Debarment	20.605	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons
01-SA-36	Subrecipient Monitoring	20.605	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons
01-SA-39	Subrecipient Monitoring	66.468	Capitalization Grants for Drinking Water State Revolving Fund
01-SA-40	Special Tests and Provisions	66.468	Capitalization Grants for Drinking Water State Revolving Fund
01-SA-44	Procurement and Suspension and Debarment	83.544	Public Assistance Grants
01-SA-51	Subrecipient Monitoring	93.558	Temporary Assistance for Needy Families
01-SA-55	Subrecipient Monitoring	93.563	Child Support Enforcement
01-SA-56	Special Tests and Provisions	93.563	Child Support Enforcement
01-SA-58	Period of Availability of Federal Funds	93.568	Low-Income Home Energy Assistance
01-SA-59	Subrecipient Monitoring	93.568	Low-Income Home Energy Assistance
01-SA-61	Subrecipient Monitoring	93.575	Child Care and Development Block Grant
01-SA-62	Subrecipient Monitoring	93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
01-SA-63	Eligibility	93.658	Foster Care - Title IV-E
01-SA-64	Subrecipient Monitoring	93.658	Foster Care - Title IV-E
01-SA-66	Subrecipient Monitoring	93.667	Social Services Block Grant
01-SA-67	Subrecipient Monitoring	93.667	Social Services Block Grant
01-SA-69	Procurement and Suspension and Debarment	93.767	State Children's Insurance Program
01-SA-70	Subrecipient Monitoring	93.767	State Children's Insurance Program
01-SA-75	Subrecipient Monitoring	93.778	Medical Assistance Program
01-SA-76	Special Tests and Provisions	93.778	Medical Assistance Program
01-SA-77	Special Tests and Provisions	93.778	Medical Assistance Program
01-SA-88	Allowable Costs/Cost Principles		Statewide Issue

Compliance with such requirements is necessary, in our opinion, for the State of North Carolina to comply with the requirements applicable to those programs.

Since the State did not provide documentation demonstrating compliance with the requirements as described in the third preceding paragraph and we were not able to apply other auditing procedures to satisfy ourselves as to compliance, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on compliance on the Block Grants for Prevention and Treatment of Substance Abuse Program. In our opinion, except for the noncompliance described in the two preceding paragraphs and except for the Block Grants for Prevention and Treatment of Substance Abuse Program, the State of North Carolina 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 June 30, 2001. 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 in audit findings 01-SA-9, 01-SA-47, 01-SA-48, 01-SA-53, 01-SA-57, 01-SA-60, 01-SA-71, and 01-SA-72.

#### Internal Control Over Compliance

The management of the State of North Carolina 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 of North Carolina'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 internal control over compliance in accordance with OMB Circular A-133.

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 of North Carolina'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 findings in Section III, Federal Award Findings and Questioned Costs, of the accompanying Schedule of Findings and Questioned Costs and are designated as either "reportable condition" or "material weakness."

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 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 findings which are designated as "material weakness" in Section III, Federal Award Findings and Questioned Costs, of the accompanying Schedule of Findings and Questioned Costs to be material weaknesses.

#### Schedule of Expenditures of Federal Awards

We have audited the general purpose financial statements of the State of North Carolina as of and for the year ended June 30, 2001, and have issued our report thereon dated December 5, 2001. We did not audit the financial statements of the 401-K Supplemental Retirement Income Plan, which represent 3 percent and 36 percent, respectively, of the assets and revenues of the pension trust funds; the financial statements of the North Carolina Housing Finance Agency, which represent 39 percent and 8 percent, respectively, of the assets and revenues of the proprietary component units; the financial statements of the State Education Assistance Authority, which represent 39 percent and 8 percent, respectively, of the assets and revenues of the proprietary component units; the financial statements of the Golden LEAF, Inc., which represent 99 percent and 62 percent, respectively, of the assets and revenues of the governmental components units; nor

the financial statements of the Volunteer Safety Workers' Compensation Fund, which represent 21 percent and 4 percent, respectively, of the assets and revenues of the enterprise fund. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities, is based on the reports of the other auditors.

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. The financial statements of the 401-K Supplemental Retirement Income Plan were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not extend to that fund.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended solely for the information and use of the Governor, the General Assembly, the State Controller, management and staff of organizations within the State of North Carolina reporting entity, and 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.



Ralph Campbell, Jr.  
State Auditor

March 18, 2002 (except as related to the  
report on the Schedule of Expenditures  
of Federal Awards, as to which the  
date is December 5, 2001)

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Fiscal Year Ended June 30, 2001

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS****I. Summary of Auditor's Results**For the Fiscal Year Ended June 30, 2001

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Financial Statements

- Type of auditor's report issued? Unqualified
- Internal control over financial reporting:
  - Material weaknesses identified? No
  - Reportable conditions identified that are not considered to be material weaknesses? Yes
- Noncompliance material to financial statements noted? No

Federal Awards

- Internal control over major programs:
  - Material weaknesses identified? Yes
  - Reportable conditions identified that are not considered to be material weaknesses? Yes
- Type of auditor's report issued on compliance for major programs? Qualified for most programs and a disclaimer of opinion on one program
- Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes
- Identification of major programs:

CFDA  
Number

---

Name of Federal Program or Cluster

Child Care Cluster  
Child Nutrition Cluster  
Food Stamp Cluster  
Highway Planning and Construction Cluster  
Highway Safety Cluster  
Medicaid Cluster  
Special Education Cluster

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS****I. Summary of Auditor's Results**For the Fiscal Year Ended June 30, 2001

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- Identification of major programs: (continued)

CFDA Number	Name of Federal Program or Cluster
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
17.225	Unemployment Insurance
17.245	Trade Adjustment Assistance – Workers
66.458	Capitalization Grants for State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Fund
83.544	Public Assistance Grants
83.545	Disaster Housing Program
83.548	Hazard Mitigation Grant
84.010	Title 1 Grants to Local Education Agencies
84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States
84.340	Class Size Reduction
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance
93.658	Foster Care – Title IV-E
93.667	Social Services Block Grant
93.767	State Children's Insurance Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse

- Dollar threshold used to distinguish between type A and type B programs? \$ 29,471,045
- Auditee qualified as low-risk auditee? No

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

### **II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2001

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The following findings and recommendations are the results of our audit of the general purpose financial statements of the State of North Carolina. Each finding is referenced with a two-digit number representing the fiscal year, a "FS" to indicate that it is a financial statement finding, and a sequential number. The findings are presented by state agency and are classified according to prior year finding, reportable noncompliance, and category of internal control weakness.

#### **Prior Year Finding**

A finding presented in the prior year Single Audit Report which affects the current year audit of the general purpose financial statements.

#### **Reportable Noncompliance**

A finding related to fraud, illegal acts (violation of a law or regulation), or other material noncompliance (violation of a material contract provision), unless clearly inconsequential.

#### **Category of Internal Control Weakness**

If the finding represents a current year weakness in internal control, one of the following designations will appear:

- **Reportable Condition** - A matter coming to the auditor's attention that, in his or her judgment, should be communicated because it represents a significant deficiency in the design or operation of internal control which could adversely affect the State's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.
- **Material Weakness** - A material weakness is a reportable condition in which the design or operation of internal control does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

## DEPARTMENT OF PUBLIC INSTRUCTION

## II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2001

	Type of Finding	Findings and Recommendations
01-FS-1	Prior Year Finding Reportable Condition	<p data-bbox="519 441 1476 504"><u>Funds Were Provided to Subrecipients Who Were Never Approved for Funding</u></p> <p data-bbox="519 535 1476 682">The Department established allotments for all of its subrecipients in the Special Education-Grants to States Program before the subrecipients' applications for funding were approved. Failure to approve applications before allotments were made allowed the Department to advance funds to applicants who never were approved for funding.</p> <p data-bbox="519 714 1476 903">Twelve subrecipients were provided funds prior to approval of their applications. Four of the applications were subsequently approved. The remaining eight applicants, however, were never approved and were advanced funds totaling \$10,295. The Department has recouped all but \$1,470 of this amount from seven of the applicants and reimbursed the program.</p> <p data-bbox="519 934 1476 997">Insufficient communication between program and fiscal personnel was the cause of these conditions.</p> <p data-bbox="519 1029 1476 1207"><i>Recommendation:</i> The Department should strengthen allotment procedures and communications between program and fiscal personnel. The Department should stop the practice of establishing allotments for applicants while their applications are still under consideration and should ensure all applicants are approved for funding prior to providing funds. The Department should recoup all amounts still outstanding and reimburse the program.</p> <p data-bbox="519 1239 1476 1516"><i>Agency Response:</i> Subsequent to a similar finding in the prior year's audit, we strengthened the allotment procedures and communications between program and fiscal staff. In addition, a supervisory control was established to ensure applications are approved prior to allotments to subrecipients. The instances of noncompliance mentioned in this year's audit finding occurred prior to the reporting of the prior year's finding and the corrective actions we took to prevent future occurrences. The final \$1,470 was recovered from the last subrecipient on January 28, 2002, so all funds inappropriately advanced to the eight subrecipients have been recovered.</p>

## DEPARTMENT OF ADMINISTRATION

## II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2001

Type of Finding		Findings and Recommendations
01-FS-2	Reportable Condition	<p><u>Required Annual Motor Fleet Management Fixed Asset Inventory Not Conducted</u></p> <p>Motor Fleet Management failed to complete and turn in the physical inventory of fixed assets due in December 2000 to the Department's Fiscal Management Office. The Office of the State Controller's Fixed Asset Policy requires a physical inventory. This policy states that a physical inventory of capitalized and inventoried fixed assets is taken to verify that assets recorded in the Fixed Asset System are physically located.</p> <p><i>Recommendation:</i> We recommend that the Department of Administration closely monitor the annual physical inventories and ensure they are completed as required by the Office of the State Controller.</p> <p><i>Agency Response:</i> The Department will closely monitor the annual physical inventories and ensure that they are completed as required by the Office of the State Controller. We have received Motor Fleet Management's physical inventory of fixed assets for the period ended June 30, 2001 and due December 2001.</p>
01-FS-3	Reportable Condition  Reportable Noncompliance	<p><u>Accounts Receivable Delinquent Notices Were Not Sent Out to Customers With Past Due Accounts</u></p> <p>The Department had not sent out any delinquent notices to customers with past due accounts. We tested thirty-one receivables due from State agencies and universities. Six of these receivables were past due and over \$500.00. Of these six, one was 61-90 days past due and five were over ninety-one days past due.</p> <p>G.S. 147-86.11 states that "moneys due to a State agency by another governmental agency or by private persons shall be promptly billed, collected and deposited; unpaid billings due to a State agency shall be turned over to the Attorney General for collection no more than ninety days after the due date of the billings, except that a State agency need not turn over to the Attorney General unpaid billings of less than five hundred dollars (\$500.00)".</p> <p><i>Recommendation:</i> The Department should make efforts to collect past due accounts. Past-due letters should be mailed and if necessary unpaid billings should be turned over to the Office of the Attorney General.</p> <p><i>Agency Response:</i> The Department will make every effort to collect past due accounts. Delinquent notices will be mailed to all customers once accounts are thirty days past due. Outstanding invoices to state agencies in excess of \$500 will be turned over to the Attorney General for collection not more than ninety days after the due date. We understand fully the potential impact that delinquent accounts can have on the State's cashflow. All accounts with</p>

**DEPARTMENT OF ADMINISTRATION (continued)****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2001

Type of Finding	Findings and Recommendations
01-FS-4 Reportable Condition Reportable Noncompliance	<p>Motor Fleet Management are from state agencies and universities that were attempting to manage cash flow internally within their own agencies causing some of the delinquent payments.</p> <p><u>Invoices Not Paid Timely</u></p> <p>The Department did not consistently follow prescribed procedures when processing cash disbursements and did not adequately enforce procedures related to compliance with the State's cash management law. In our sample of seventy-nine disbursements, we noted the following deficiencies:</p> <ul style="list-style-type: none"> <li>Forty-one invoices were paid from two days to seven months after their due dates.</li> <li>Twenty-two invoices were paid from three to twenty-three days before their due dates.</li> </ul> <p>According to the <i>State's Cash Management Manual and G.S. 147-86.11</i>, billings to the State for goods received or services rendered shall be paid neither early nor late but on the discount date or the due date to the extent practicable.</p> <p><i>Recommendation:</i> The Department should strengthen management oversight to ensure that disbursements are processed in compliance with the State's cash management laws.</p> <p><i>Agency Response:</i> The Department has provided adequate documentation regarding this item.</p>
01-FS-5 Reportable Condition	<p><u>Fixed Assets System Records Do Not Agree to the State Property Office Records for Land and Buildings</u></p> <p>The financial statement balances for land and buildings differ significantly between the Fixed Asset System on NCAS and the State Property Office records. Per the Office of the State Controller's Building Policy, "beginning July 1, 1996, each agency should reconcile their records annually with the State Property Office to ensure that all buildings have been correctly reported."</p> <p>For Buildings, there was approximately a \$102,000,000 unreconciled difference between State Property and the Fixed Asset System. For Land, there was about a \$7,000,000 unreconciled difference between the two systems.</p> <p><i>Recommendation:</i> The Department should strengthen management oversight to ensure that fixed asset reconciliations are completed according to OSC</p>

**DEPARTMENT OF ADMINISTRATION** (continued)

**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2001

Type of Finding	Findings and Recommendations
	policy and that reconciling items are satisfactorily explained.
	<i>Agency Response:</i> The Department will strengthen management oversight to ensure that fixed asset reconciliations are completed according to the Office of State Controller's policy, including a satisfactory explanation on the reconciled items.



## OFFICE OF THE STATE CONTROLLER

## II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2001

	Type of Finding	Findings and Recommendations
01-FS-6	Reportable Noncompliance	<p data-bbox="519 441 1476 472"><u>State Failed to Remit Matching Contributions to Employee Pension Fund</u></p> <p data-bbox="519 504 1476 661">During fiscal year 2001 the State of North Carolina used \$129.9 million of recorded pension costs to avoid a budget deficit in the State's General Fund. These costs are questioned because the State did not remit the pension contributions to the affected retirement systems and failed to remit to the federal government its equitable share of previously allowed pension costs.</p> <p data-bbox="519 693 1476 934">To insure that a deficit was not incurred in the administration of the State's budget for fiscal year 2001, the Governor issued Executive Order Number 3. This Order directed the Office of the State Controller to receive the employer portion of retirement contributions for all State funded retirement systems and to escrow such funds into a special reserve as established by the Office of State Budget, Planning, and Management. Retirement systems affected were the Teachers' and State Employees' Retirement System, the Consolidated Judicial Retirement System, and the Legislative Retirement System.</p> <p data-bbox="519 966 1476 1270">Records maintained by the Office of the State Controller indicate that from February to June 2001, \$212.5 million in contributions were escrowed into the special reserve. (State agencies have identified \$10.7 million of this amount as originating from charges to federal programs; however, this amount has not been independently verified.) In December 2001, \$82.6 million of the total funds escrowed were forwarded to the Department of State Treasurer where they were allocated to the three affected retirement systems. As of the date of this report, \$129.9 million is still owed to the affected retirement systems and represents pension costs recorded in the State's departmental accounting records for fiscal year 2001.</p> <p data-bbox="519 1302 1476 1459">In December 2001, the General Assembly passed legislation expressing its intent to make over a five-year period the pension contribution to the Teachers' and State Employees Retirement System that was not made for fiscal 2001. Section 21 of Session Law 2001-513, An Act to Make Technical Corrections to the Appropriations Act of 2001, provides:</p> <p data-bbox="617 1491 1412 1774" style="padding-left: 40px;">It is the intent of the General Assembly to appropriate funds to make the contribution to the Teachers' and State Employees' Retirement System ("System") that would have been made for the fiscal period beginning February 28, 2001, and ending June 30, 2001. Further, it is the intent of the General Assembly that the payment be made with interest at rates determined by the General Assembly to be consistent with the performance and earnings of the System. Subject to the availability of funds, it is also the intent of the General Assembly to make the payment by appropriations over a five-year period beginning July 1, 2003.</p> <p data-bbox="519 1806 1476 1896">OMB Circular A-87, <i>Cost Principles for State, Local, and Indian Tribal Governments</i>, Attachment B, Part 11.e.(5) provides that "the Federal Government shall receive an equitable share of any previously allowed</p>

## OFFICE OF THE STATE CONTROLLER (continued)

## II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2001

Type of Finding	Findings and Recommendations
	<p>pension costs (including earnings thereon) which revert or inure to the governmental unit in the form of a refund, withdrawal, or other credit.”</p> <p>The cost principles, however, provide a reprieve from reverting the federal portion of pension costs in situations similar to what the State found itself, provided certain conditions are met. The conditions require that all pension charges be remitted to the affected retirement plan within six months after the fiscal year end, or for a longer period upon agreement with the federal government. The State, however, failed to seek or obtain such an agreement from the federal government. Attachment B, Part 11.e.(2) of OMB Circular A-87 states:</p> <p style="padding-left: 40px;">Pension Costs calculated using an actuarial cost-based method recognized by GAAP are allowable for a given fiscal year if they are funded for that year within six months after the end of that year. Costs funded after the six month period (or a later period agreed to by the cognizant agency) are allowable in the year funded. The cognizant agency may agree to an extension of the six month period if a appropriate adjustment is made to compensate for the timing of the charges to the Federal Government and related Federal reimbursement and the governmental units contribution to the pension fund. Adjustments may be made by cash refund or other equitable procedures to compensate the Federal Government for the time value of Federal reimbursements in excess of contributions to the pension fund.</p> <p><i>Recommendation:</i> The State should make contact with the federal government to seek disposition of the issue of the \$129.9 million in pension costs that were not remitted to the affected retirements systems and, as needed, should seek federal agreement to any plan that delays the funding of pension costs after the six-month period established by federal regulation.</p> <p><i>Agency Response:</i> The Office of the State Controller (OSC) received the employer share of retirement contributions for the period February through June 30, 2001 as required by Governor Easley’s Executive Order Number 3. David McCoy, State Budget Officer, directed \$82.6 million be returned to the retirement system and \$129.9 million to be used to assist the General Fund in a revenue shortfall for the fiscal year ending June 30, 2001. In December, 2001 the General Assembly enacted legislation (Section 21 of Session Law 2001-513) to appropriate funds over a five year period beginning July 1, 2003 to the Teachers and State Employees’ Retirement System that would have been contributions made between February and June 30, 2001. The funds would be repaid with interest. The OSC has followed all procedures mandated by the Easley Executive Order Number 3, Office of State Budget and Management and the General Assembly through legislative action. The OSC will discuss with the appropriate federal agency the actions of the Executive Order and the intent of the legislation enacted by the General Assembly.</p>

## DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES

## II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2001

	Type of Finding	Findings and Recommendations
01-FS-7	Reportable Condition	<p data-bbox="519 430 1479 472"><u>Mathematical Inaccuracies in Annual Report</u></p> <p data-bbox="519 493 1479 682">The Drinking Water State Revolving Fund's annual report to the EPA was not mathematically accurate. Exhibit 2, "Source of Project Funds By Quarter" had discrepancies ranging from understatements of \$4,659,968 to \$5,323,374. Exhibit 7, "Loan Administrative Fee" had discrepancies ranging from understatements of \$90,240 to \$166,000. The total column in Exhibit 7 was understated by \$517,674.</p> <p data-bbox="519 703 1479 892">The EPA Drinking Water State Revolving Fund Program Guidelines states that a State must provide a biennial report to the EPA containing detailed information on how the State met the goals and objectives of the previous two fiscal years as stated in its IUP and grant agreement. Good internal controls should require a thorough review of the annual report including its mathematical accuracy.</p> <p data-bbox="519 913 1479 1018"><i>Recommendation:</i> The Department should strengthen its internal controls by requiring a thorough review of the annual report by managerial personnel before the report is submitted to the EPA.</p> <p data-bbox="519 1039 1479 1207"><i>Agency Response:</i> Exhibit 2 – The <i>detail</i> amounts reported for "Source of Project Funds by Quarter" are correct. The referenced discrepancies were in the First Quarter and Second Quarter <i>totals</i>, and were caused by errors in the spreadsheet formulas for the totals of those quarters. Grand Totals for the Fiscal Year 2000 were also accurately stated.</p> <p data-bbox="519 1228 1479 1354">Exhibit 7 – The <i>detail</i> amounts reported for "Loan Administrative Fee" are correct. As with Exhibit 2, the discrepancies noted were caused by errors in the spreadsheet formulas for the Fiscal Year Totals. Cumulative Totals are accurately stated.</p> <p data-bbox="519 1375 1479 1459">On January 15, 2002, notice was sent to EPA advising them of these discrepancies and providing them with corrected copies of both exhibits.</p> <p data-bbox="519 1480 1479 1551">In the future, a more diligent and thorough review of mathematical accuracy will be performed in subsequent reporting.</p>

**WILDLIFE RESOURCES COMMISSION****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2001

	Type of Finding	Findings and Recommendations
01-FS-8	Reportable Noncompliance	<p><u>Disbursing Account Not Reconciled Timely</u></p> <p>As of June 30, 2001, the Wildlife Resource Commission's (the Commission) disbursing account had not been reconciled since October 2000. The October 2000 reconciliation was not completed until December 12, 2000. This procedure provides management with reasonable assurance that all transactions are properly recorded in the accounting records. We were able to perform alternative audit procedures to provide reasonable assurance that the cash balance was fairly stated at fiscal year end. As of our fieldwork completion date, September 12, 2001, the disbursing account had been reconciled through June 30, 2001.</p> <p>Section 20 NCAC 1C.0402 of the North Carolina Administrative Code requires all agencies for whom a disbursing account has been established to reconcile its monthly disbursing account statements within fifteen days of the date of the statement.</p> <p><i>Recommendation:</i> The Commission should reconcile its monthly disbursing account statement within fifteen days of the date of the statement and the statement should be reviewed by management on a monthly basis.</p> <p><i>Agency Response:</i> We concur with the audit finding. The WRC has implemented procedures to ensure our disbursing account is reconciled within the fifteen day limit per Section 20 NCAC 1C.0402 of the North Carolina Administrative Code. The procedures implemented have already enabled the WRC to be in compliance with the North Carolina Administrative Code by November 2001.</p>
01-FS-9	Reportable Condition	<p><u>Strengthen Controls Over Electronic Data Processing</u></p> <p>Our review of the Commission's electronic data processing general controls revealed that eight employees in the finance section had inappropriate access to critical NCAS screens that were not necessary for their job duties. Inappropriate access to NCAS screens increases the likelihood of errors and unauthorized transactions. An adequately designed system of internal controls requires that employee access to NCAS screens be restricted to those screens that are necessary to carry out assigned duties.</p> <p><i>Recommendation:</i> The Commission should review and monitor its general controls over the access level provided to employees. Access should be limited to employees on a need-to-use basis.</p> <p><i>Agency Response:</i> We concur with the audit finding. Since WRC has a small accounting staff, the need for cross training is a priority. The times in which more than one person is out of the office for more than a day occurs frequently. WRC values the timeliness that we can respond to our customer's</p>

**WILDLIFE RESOURCES COMMISSION** (continued)

**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2001

Type of Finding	Findings and Recommendations
	needs, therefore cross training necessitates staff to have access to areas of NCAS not normally utilized in their day to day functions. These two situations, size of staff, and response time to customers, cause these infractions in internal control. The WRC will review and monitor its general controls over the access level provided to employees. Access should be limited to those that employees need in order to carry out their job requirements.

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

## II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2001

Type of Finding		Findings and Recommendations
01-FS-10	Prior Year Finding	<u>Federal Revenue Not Collected</u>
	Reportable Condition	The Department failed to claim approximately \$546,000 of federal reimbursement that it was owed. The Department used State funds to pay \$1,093,000 in postage costs but failed to charge the Medicaid program for the federal share of these costs. General Statute 147-86.11 states that money due to a State agency shall be promptly billed.
	Reportable Noncompliance	<i>Recommendation:</i> The Department should charge the Medicaid program and claim reimbursement for the federal share of all permitted expenditures and should implement procedures to ensure that expenses paid from State funds are immediately billed to the appropriate users and promptly collected.
		<i>Agency Response:</i> The DHHS Controller's Office concurs with the audit finding. Discussions regarding funding with the participating DHHS division will continue to bring this issue to resolution. Our goal is to have resolution by the end of this calendar year.
		Internal control procedures are currently being revised and/or developed to ensure that postage utilization reports be received in a timely manner and that billings to other divisions are prepared and monitored for receipt of funds. If funding is not available from other divisions, documentation will be maintained explaining the circumstances.
01-FS-11	Reportable Condition	<u>Invoices Erroneously Paid Twice</u>
		The Department did not have written procedures in place instructing its staff on the way invoice numbers should be entered into the accounts payable system. In addition, the Department made payments from copies of invoices. As a result, three duplicate payments were made, once from the original invoices and a second time from copies of the invoices. Because the copies of the original invoices were not entered into the accounts payable system in exactly the same format as the original invoices, the accounts payable system's built-in control of not letting the same invoice be processed twice was ineffective. The Department did not detect that the payments were made twice and the related expenditures totaling \$10,790 had not been reimbursed to the Department.
		The Department's Cash Management Plan states that payments are to be made from an original invoice, not a copy.
		<i>Recommendation:</i> The Department should ensure that all personnel responsible for paying invoices understand that payments are not to be made from invoice copies. Additionally, procedures should be established to ensure that invoice numbers are entered in standard formats. Finally, the Department

**DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2001

Type of Finding	Findings and Recommendations
	<p>should recoup the \$10,790 that was paid in error.</p> <p><i>Agency Response:</i> The DHHS Controller's Office concurs with the audit finding. Payments from copies are executed when originals are lost or not received. Technicians are instructed to research for duplicates before paying. We agree this occurs when there is no uniformity for entering invoices having no invoice or reference number to enter in the invoice reference field in the AP screen. The Office of the Controller is studying this issue and will develop a uniform methodology for identifying these types of invoices in the system and strive to eliminate duplicate payments to vendors. A committee of General Accounting Supervisors will be formed and a solution will be developed to resolve this problem. We anticipate a resolution and policy to be in place no later than March 30, 2002.</p> <p>The duplicate payments cited in the finding have been resolved at this time.</p>
01-FS-12      Reportable Condition  Reportable Noncompliance	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>There were weaknesses in the Department's controls over the payment of basic support claims. An examination of 204 participant files revealed the following errors:</p> <ul style="list-style-type: none"> <li>• From November 1999 through September 2000, the Department paid inpatient hospital invoices at the incorrect Medicaid Diagnostic Related Grouping weight rates. This occurred because Medicaid rate changes were not received and properly incorporated into the Department's payment procedures in a timely manner. Our tests disclosed twenty inpatient hospital invoices paid incorrectly resulting in an overpayment to vendors of \$4,950. We were unable to determine the total number and dollar costs associated with the incorrect rates but believe it to be significant.</li> <li>• There were five additional exceptions involving overpayments of rates totaling \$813.</li> <li>• Two invoices were paid without the required documentation. Payments were made for interpreter services without an itemized list of total hours billed. We could not verify that the correct rates were paid. The Department paid \$6,357 without adequate documentation.</li> <li>• The Department did not obtain proper approval for payments of \$11,988 that exceeded the authorized amount.</li> <li>• The Department paid a vendor \$1,148 for an invoice without the required</li> </ul>

**DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2001

Type of Finding	Findings and Recommendations
	<p>vendor signature.</p> <p>The Department expended \$25,256 on the claims in error. We are questioning the federal share of \$19,876.</p> <p>The Division's policies and procedures manual states that hospital invoices for inpatient and outpatient services are to be paid at the Medicaid rate and require that information on invoices include a vendor signature. Also, services must be adequately documented and the unit manager/facility director must approve all overpayments exceeding \$100.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure that all Medicaid rate changes are received in a timely manner and properly incorporated into its payment procedures. The Department should perform analysis to determine the total impact of the errors and require providers to reimburse the Department for all overpayments.</p> <p>The Department should also strengthen controls to ensure that adequate documentation and approvals are obtained before payment in accordance with both Federal and internally mandated procedures.</p> <p><i>Agency Response:</i> The Department concurs with the auditor's finding and recommendation. The Agency has contacted the Division of Medical Assistance (DMA) concerning changes in Medicaid rates and plans to contact DMA each year in November and December to see if subsequent changes have been made in Medicaid rates. The agency requested all appropriate refunds on 03/14/02 and has entered corrected claims for additional payment for the check write scheduled for 03/25/02. The claims payment computer system was modified on 03/05/02 so that a specific override is required before payments in excess of the authorized amount can be entered. DVR management has been contacted concerning clarification of override authority policies and will be asked for a list of managers with override authority. Appropriate documentation and signatures that were missing when the claims were paid have since been obtained. Claims errors will be addressed with staff verbally and in writing by 03/27/02 to ensure that correct payment policies are understood and are being followed.</p>
01-FS-13	<p data-bbox="310 1682 428 1734">Reportable Condition</p> <p data-bbox="310 1751 475 1803">Reportable Noncompliance</p> <p data-bbox="537 1682 1024 1707"><u>Fixed Asset Records Not Updated Timely</u></p> <p data-bbox="537 1745 1463 1892">The Department did not follow established Office of State Controller procedures for updating equipment records. As of December 2001, the Department had not updated the fixed asset system to reflect \$1.4 million of equipment purchased with Child Support Enforcement funds during the fiscal year ending June 30, 2001. Federal regulations require the State to maintain</p>



**DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2001

Type of Finding	Findings and Recommendations
	<p>accurate equipment records.</p> <p><i>Recommendation:</i> The Department should establish procedures that ensure the fixed asset system is updated in a timely manner.</p> <p><i>Agency Response:</i> The General Accounting and Financial Management Section of the Controller's Office agrees with the finding and is taking action to include better coordination and provide training for division staff in order to more properly define roles of responsibility for the FAS coordinator positions. A major part of the issue was a result of not receiving accurate and well defined locations and/or copies of purchase orders and FAS forms in order to enter the data in a timely manner. We are continuing to receive updated information and copies of purchase orders and are recording this data into FAS as quickly as possible. During the month of February \$235,654.50 was recorded as new "additions" to FAS and in March another \$1,366,872.59 has been added. Due to the volume and multiple locations of equipment and the recent move of the child support office from Anderson Drive to Terminal Drive, our goal is to have as much data entered prior to preparation of the physical inventory worksheets for the current fiscal year. During the inventory process for the new year it will be easier to define locations and abbreviations than to try and complete an updated inventory for this fiscal year. The inventory must be completed and all information updated prior to CAFR reports, which are due by the end of August.</p>
01-FS-14      Prior Year Finding Reportable Condition	<p><u>Some Employees Had Improper Access to the Medicaid Management Information System and the Eligibility Information System</u></p> <p>We noted weaknesses in computer systems access controls:</p> <ul style="list-style-type: none"> <li>Two employees of the Division of Medical Assistance had more access to the Medicaid Management Information System (MMIS) than was necessary for their jobs. The employees, who should have been restricted to inquiry functions, were granted update capabilities. Also, a user who could not be identified had inquiry and/or update access to MMIS.</li> <li>Instead of assigning a unique user ID for each employee, the Division assigned one user group ID for an entire group of employees.</li> <li>Five former employees continued to have access to the Eligibility Information System (EIS).</li> </ul> <p>Unwarranted access and unauthorized use can compromise the integrity and confidentiality of financial data. Individual accountability cannot be established</p>

**DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2001

Type of Finding	Findings and Recommendations
	<p>for system activities when a unique user ID is not assigned for each employee.</p> <p><i>Recommendation:</i> The ability to access MMIS and EIS should be limited on a need-to-use basis and should be promptly removed from individuals who leave the Division. The appropriate security officer should be notified when an employee separates. Also, the Division should periodically review security access to evaluate access rights for existing employees and ensure that access for separated employees is revoked. We noted that before the completion of our field work the Division had removed unauthorized users from EIS and had prepared a detailed draft security policy manual.</p> <p><i>Agency Response:</i> The Division of Medical Assistance's management concurs with the overall audit finding and also concurs that some of the corrective actions were out of the scope of DMA's Security Control Officer's job. A semi-annual security audit is being proposed within DMA. This will require current supervisors to verify that their employees have a continuing need for the identified rights and privileges for both EIS and MMIS. The DMA Security Control Officer is currently developing such a report to assist the supervisors in their review of their employees' access rights and privileges with the design to be coordinated with EIS and MMIS staff. We believe that these recommended actions will provide DMA Security Administration the information necessary to ensure that all users of both the EIS and the MMIS are valid users and have appropriate access and functionality in both systems. Specific responses follow:</p> <ul style="list-style-type: none"> <li>Two employees had more access to MMIS than was necessary for their work. These employees should have been restricted to inquiry functions but were granted update capabilities.</li> </ul> <p>One employee had changed positions within DMA. Her most recent DMA supervisor indicated that she had used the update option in her previous position. The DMA Security Control Officer at that time was not notified of the employee moving to a different position. This person is no longer employed at DMA and her access has been terminated.</p> <p>A long time EDS employee previously had update access to the CR Screen. Her supervisor stated that this employee's role previously required her to have approval to use this screen for updates. Her access was changed to inquiry only for her work with Medicare Buy-In. Her account activity is sponsored by DMA's Recipient &amp; Provider Services.</p> <ul style="list-style-type: none"> <li>One unidentified user had inquiry and/or update access to MMIS through Clerk ID VIHA. EDS stated that the ID should have been deleted during an EDS "clean up" and was inadvertently missed. This user account has been deleted.</li> </ul> <p>At the beginning of the startup of the MMIS project a group identification</p>

**DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2001

Type of Finding	Findings and Recommendations
	<p>MHMA was contemplated and established for the Mental Health Section of EDS. EDS indicated to the auditor that each person previously planned for inclusion in this group identification was assigned individual access rather than using a group identification. This group identification has been deleted.</p> <p>ACTION: In 2001, DMA implemented an internal online "Employee's Moving Positions" form as an added process to the DMA Security Policy and Procedures Manual. DMA Assistant Directors reviewed this form and notified Supervisors of the requirement to complete the online form for submittal to the DMA Security Control Officer. As the Security Control Officer is a member of the DMA.Account.Setup1 distribution list, the submittal of the online "Employee's Moving Positions" form notifies the Security Control Officer of the appropriate action.</p> <p>The employee's new supervisor is required to identify the access that his new employee needs for the new position. For an employee changing positions, the new supervisor completes a New Employee form to restate the access the user needs. All other previous access held by that employee in his former position is removed.</p> <p>Monthly, the Human Resources staff also sends a list of personnel changing positions or leaving DMA. This requirement is also stated in the DMA Security Policy and Procedures Manual. The DMA Security Control Officer crosschecks the supervisors' requests with the report from Human Resources to assure that unnecessary access is deleted.</p> <p>All DMA supervisors/sponsors are now aware of the DMA Policy &amp; Procedure Manual requirement that any changes in employment are to be sent to the DMA Security Officer via the online forms.</p> <p>A report called Security Master File Listing (hmpr0951) is a listing of all DMA access to EDS. There is also the EDS Corporate Information Security NACOS Network Logon ID Report. The DMA Contract Monitoring staff and the DMA Security Officer are working on possible revisions to these reports so the Contract Monitoring staff can review the reports by last access date and notify the DMA Security Control Officer of users that are no longer accessing MMIS+ within an appropriate time limit. If there are users who have left and the DMA Security Control Officer was not notified, then the DMA Security Control Officer will request deletion of the IDs as appropriate.</p> <ul style="list-style-type: none"> <li>Five former employees continued to have access to EIS after they separated. A record of their IDs continued to show on the audit report. However, the IDs had actually been deleted. One safety feature built into accessing EIS is that a separate RACF ID must be active and is required to access EIS. The RACF is automatically disabled if a user does not use it for access within forty-five days from the previous access. The DMA Security Control Officer is the only one who can reactivate the ID should it</li> </ul>

**DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2001

Type of Finding	Findings and Recommendations
	<p>be necessary to do so.</p> <p>Procedures are in place for the Security Control Officer to assure the user is an active employee or authorized business associate before the reset would take place. The EIS for these people were deleted previous to the follow-up from the auditor. The DMA Security Policy and Procedures Manual now in place requires supervisors and sponsors of business associates to notify the DMA Security Control Officer when staff leave or change positions.</p> <p>ACTION: DMA requested the development of a RACF-ID based Security Report for DMA users of the N.C. Office of Information Technology Services (ITS) mainframe environment – especially as it relates for access to the Eligibility Information System. Security Profiles Report of EIS lists user names and IDs and identifies the type of access to the specific screens given to that user. This report is not easily audited. Sometimes when a U is displayed for a specific screen, this does not mean that the user actually has Update access. It may mean that the specific screen is a pass-through point to inquiry on subsequent screens.</p> <p>The DMA EIS section is currently working with the DMA Security Control Officer and DHHS to clarify what EIS screens are legitimate update screens, what individuals have access to these screens, and verification of the business reason for the specific access. This process is in the final stages and will soon be added to the DMA Security Policy and Procedures Manual. The DMA Security Control Officer will develop an MS-ACCESS report from this information that will provide verification of changes, modifications and necessary purging of RACF-ID rights and privileges as well as tighter control of update rights given for access to the Eligibility Information System.</p>
01-FS-15	<p data-bbox="310 1398 428 1451">Reportable Condition</p> <p data-bbox="310 1470 475 1522">Reportable Noncompliance</p> <p data-bbox="537 1398 1203 1430"><u>Services Billed Were Not Supported by Medical Records</u></p> <p data-bbox="537 1461 1461 1488">From tests of 300 Medicaid claims we uncovered five claims that were in error:</p> <ul data-bbox="537 1526 1461 1803" style="list-style-type: none"> <li>• Four claims were for services that were not adequately supported by the patients' medical records. The providers did not submit the complete medical records needed to form a conclusion on the medical necessity of the services received. The claims totaled \$84,672; the federal share of \$52,896 is questioned.</li> <li>• One of the claims had more units billed than was documented. The Division expended \$25 on the claims in error. Because likely questioned costs are in excess of \$10,000, the federal share of \$16 is questioned.</li> </ul> <p data-bbox="537 1837 1461 1892">OMB Circular A-87 states that to be allowable under a grant program costs must be necessary and reasonable for proper and efficient administration of</p>

**DEPARTMENT OF HEALTH AND HUMAN SERVICES** (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2001

Type of Finding	Findings and Recommendations
	<p>the grant program. Federal regulation 42 CFR 431.107 and State regulation 26G.0107 require that medical records disclose the extent of services provided to Medicaid recipients.</p> <p><i>Recommendation:</i> The Division should require providers to submit complete documentation to enable a more complete examination of the claims. For the claims billed incorrectly, the Division should recoup the overpayment.</p> <p><i>Agency Response:</i> Four claims did not have adequate documentation supplied by the provider by the State Auditor's deadline. DMA Program Integrity (PI) could not determine without those records whether the case had, or did not have, incorrect payments. The total amount paid for the four claims was \$84,938.78. The status as of 3/5/02 is listed below. One has been found to be correct.</p> <p>05 J 129: The medical records were received 2/27/02. The review has begun.</p> <p>08 J 233: The provider assures the records are being mailed to DMA within the next few days.</p> <p>09 J 262: The records have been received and submitted to physician for review.</p> <p>10 S 285: The medical records have been received and reviewed. Staff found no incorrect payments. (Claim value: \$41,409.36). No overpayment on this claim.</p> <p>One claim found to have incorrect billing.</p> <p>04 J 113: This claim was in error due to erroneous units. After reviewing the medical records, a PI case was opened, #2001-1135 (7/25/01). The provider had billed for more units of service than provided by the documentation provided for the following dates:</p> <ul style="list-style-type: none"> <li>09/18/2000 – Provider billed for twelve units of service, but Aide flow sheet indicated she worked for two hours (eight units). Recoupment requested for four units of service, \$12.72.</li> <li>09/27/2000 – Provider billed for eighteen units of service, when the Aide flow sheet indicated that she provided fourteen units of service (three and one-half hours). Recoupment requested for four units of service billed and not delivered to the client, \$12.72.</li> </ul> <p>Total recoupment requested was \$25.44. The provider requested a paper appeal (received in PI on 09/17/01) for reconsideration of the recoupment requested for 09/18/2000, and provided additional documentation to support that twelve units of service were provided to the client. PI recommended the</p>

**DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2001

Type of Finding	Findings and Recommendations
	<p>Hearing Office withdraw the recoupment request for this DOS, and reduce the total recoupment amount from \$25.44 to \$12.72. This request was forwarded to the Hearing Office on 10/23/01.</p>
<p>01-FS-16      Reportable Condition</p>	<p><u>Internal Control Weaknesses Were Identified in the Division's Contracting Process</u></p> <p>Our tests of fifteen contracts disclosed the following:</p> <ul style="list-style-type: none"> <li>• The Division did not obtain a required certification regarding debarment and suspension for one contract. Failure to have secured the certification increased the risk that the Agency may have contracted with or provided funds to a debarred company or individual.</li> <li>• The Division did not obtain approval from the State's Purchasing and Contracting Division (P&amp;C) for an addendum to a sole source contract.</li> <li>• Five contracts were not submitted to the Division's designated contract officer for required approval.</li> <li>• Two contracts did not have the minimum internal agency approvals required by the Department's Purchasing Manual.</li> </ul> <p>The federal government may prohibit individuals or organizations convicted of fraud or found in violation of government contracts or federal laws from contracting for or receiving awards from federal funds. Forty-five CFR 76.510(b) requires contractors receiving individual awards of \$100,000 or more to certify that the organization and its principals are not suspended or debarred.</p> <p>The State Purchasing &amp; Contracts purchasing manual states that P&amp;C must approve contracts over a department's delegation amount and that sole source contracts must be justified. Also, contracts should be submitted to the Division's designated contract officer for approval.</p> <p>The Department's Purchase and Contracts Manual requires agency approval from the initiator (Chief, Assistant Director, Business Officer), the contract office, a budget officer, and a director or designee.</p> <p><i>Recommendation:</i> The Division should obtain the required debarment certification from its contractors as part of the standard procurement process. Also, the Division should ensure all contracts are initiated through the contract office and required approvals are obtained. We noted that the debarment certification was obtained during our audit.</p>

**DEPARTMENT OF HEALTH AND HUMAN SERVICES** (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2001

Type of Finding	Findings and Recommendations
<p><i>Agency Response:</i> The Division agrees with the auditor's recommendations and have implemented the corrective actions stated below:</p>	<p>Future requests to contract, including personal service agreements, will be submitted to the DMA Contract Office for review and consideration. All initiators of contract requests will provide, as a minimum, a completed Contract Approval Form and justification for contracting. Upon the approval of the DMA Contract office, this information will be routed to the appropriate individuals within DMA, DHHS and State Purchase and Contract for approval.</p> <p>The debarment certification for EDS, as noted in the Discussion Summary, was obtained before the end of the audit. Future certifications will be obtained as required and stated in the DHHS Purchasing Manual.</p>
<p>01-FS-17      Reportable Condition</p>	<p><u>Employee Paid for Unearned Leave</u></p> <p>An employee was paid a full, regular salary during a four-month period while absent from work without earned leave. As a result, the employee erroneously received \$14,455 in salary and benefits and was credited with 100 hours of vacation and sick leave.</p> <p>The employee, on medical leave, had been instructed to notify the personnel office if unable to return to work. The employee failed to notify the personnel office and did not submit a request to go on leave without pay after exhausting available leave balances.</p> <p>A tracking system was not in place to ensure that time sheets were received from all employees and to ensure that the personnel office was aware of each employee's status. Adequate internal control dictates that only employees who are working or have adequate leave should be paid in full. OMB Circular A-87 states that costs are only allocable to a grant if the services involved are charged in accordance with relative benefits received.</p> <p>Since the employee's return to work, an amount is being withheld from the employee's pay to recover the overpayment. We question \$12,544 charged to the Child Care and Development Block Grant which represents the portion of the overpayment that had not been recovered during the fiscal year.</p> <p><i>Recommendation:</i> The Department should investigate the circumstances surrounding this condition, identify any systemic weaknesses and institute corrective action. At a minimum, a tracking system should be implemented to ensure that time sheets are received from all employees and immediate action is taken on instances of overdrawn leave. In addition, the Division should recover all amounts overpaid the employee, adjust the employee's leave balances and reimburse the program all amounts refunded.</p>

**DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2001

Type of Finding	Findings and Recommendations
	<p><i>Agency Response:</i> The Division concurs with the auditor's finding. The Division's corrective action will be as follows. The Director, Division of Child Development will notify all employees formally, via official memorandum, as to the importance of accurately reporting their leave status and time worked in a timely manner. It will establish the following guidelines: 1) DCD employees are required to submit their timesheet to their supervisor within five (5) calendar days of the end of the reporting month; 2) Field based supervisors will ensure timesheets for all employees for which they are responsible are submitted to their respective section timekeepers in Raleigh within ten (10) calendar days from the end of the reporting month; 3) timekeepers for each section will ensure they have a timesheet for every employee, on a monthly basis, based on up-to-date employee rosters; 4) that supervisors will notify Personnel anytime an employee is absent or going to be absent for an extended period and/or Leave Without Pay status, within 48 hours or as soon as is feasible, to preclude an overpayment situation; and 5) that failure to comply with these guidelines which results in an overpayment situation may result in disciplinary action being taken against the responsible person(s). Finally, action has been taken to recoup the remaining 100 hours that were credited in error, and will be completed by June 30, 2002. We believe these controls will preclude similar such incidents from occurring in the future.</p>



**EMPLOYMENT SECURITY COMMISSION****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2001

	Type of Finding	Findings and Recommendations
01-FS-18	Prior Year Finding  Reportable Condition  Reportable Noncompliance	<p><u><b>Claimant Eligibility Not Always Adequately Documented</b></u></p> <p>Two of ninety sample items in our test for eligibility in the Unemployment Insurance program (CFDA# 17.225) lacked proper documentation. This matter involved the lack of signatures on the New Initial Intrastate Claim for Benefits form (NCUI 500) which is used to document initial eligibility. The signatures of the claimant and the claimstaker are required by section 3.5 of the Commission's <i>Local Office Claims Manual</i> to certify the claim for eligibility. Because likely questioned costs exceeds \$10,000, we are questioning the known costs of \$427.</p> <p><i>Recommendation:</i> The Commission should ensure that the local offices are placing adequate emphasis on signing and maintaining the NCUI 500 forms in accordance with its <i>Local Office Claims Manual</i>.</p> <p><i>Agency Response:</i> The Employment Security Commission agrees with the audit finding and will reemphasize with staff the importance of insuring all required documentation is completed in accordance with its <i>Local Office Claims Manual</i>. In addition technological advancements in claims taking will require electronic approvals eliminating the need for written signatures.</p>
01-FS-19	Prior Year Finding  Reportable Condition	<p><u><b>Access Rights for Separated Employees Not Removed Timely</b></u></p> <p>Our review of twenty separated employees revealed eleven employees whose access rights to the computer system were not deleted immediately upon separation. Some employees had their rights removed more than three weeks after the effective date of their separation.</p> <p>Adequate internal controls would dictate that access to computer systems be revoked immediately upon an employee's separation. Also, section 5.2 of the Commission's <i>Internal Security Handbook</i> states, "The immediate supervisor is responsible for revoking access to all ESC Computer Systems if their employee is promoted, transferred, or terminated."</p> <p><i>Recommendation:</i> The Commission should implement adequate internal controls to ensure that access rights to computer systems are revoked immediately for separated employees.</p> <p><i>Agency Response:</i> The Employment Security Commission believes adequate procedures were developed and implemented in 2001 to ensure access rights to computer systems are immediately revoked for separated employees. The problem appears to be employees failing to follow procedures. The Commission will increase efforts to ensure employees comply with the new requirements.</p>

**EMPLOYMENT SECURITY COMMISSION** (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2001

Type of Finding		Findings and Recommendations
01-FS-20	Reportable Condition	<u>Some Quarterly Tax and Wage Reports Not Retained</u>
	Reportable Noncompliance	<p>For the Unemployment Insurance program (CFDA# 17.225), three of thirty sample items in our test of tax refunds and two of thirty sample items in our test of tax accounts receivable lacked adequate documentation. The Employer's Quarterly Tax and Wage Reports (NCUI 101), which are used to document employer's quarterly taxes and wages and to substantiate the establishment of accounts receivable, were not retained for the five sample items in question.</p> <p>The Commission's <i>Standard Operating Procedures Manual</i> requires that records and supporting documentation be retained and 29 CFR 97.42 requires all records to be retained for three years.</p> <p><i>Recommendation:</i> The Commission should maintain all imaged, electronic and manual records to comply with its record retention policies and federal requirements.</p> <p><i>Agency Response:</i> The Employment Security Commission agrees with the audit finding and will reinforce with staff the importance of record retention policies to insure all documents are retained as a scanned image or in paper form for the required period.</p>

**OFFICE OF INFORMATION TECHNOLOGY SERVICES****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2001

Type of Finding		Findings and Recommendations
01-FS-21	Reportable Condition	<p><u>Invoices Not Always Approved and Cancelled</u></p> <p>In a sample of thirty-nine invoices charged to the Telecommunication Services Office of Information Technology Services, fourteen invoices were not properly approved and twenty-five invoices were not properly cancelled. Established control procedures were not followed by the Office consequently increasing the risk that inappropriate payments could occur.</p> <p><i>Recommendation:</i> Management oversight of invoice processing should be revised as necessary to ensure that established control procedures are in place and functioning as designed.</p> <p><i>Agency Response:</i> The accounts payable function for the ITS Telecommunications section was transferred to ITS Fiscal Services in September, 2000 at which time, Telecom invoice processing procedures were evaluated. As a result of our review we then started implementing the same approval and cancellation procedures utilized by ITS Fiscal in paying other invoices.</p> <p>Based on your audit, you identified certain areas where we were non-compliant with our standard procedures in this area. Consequently we have gone back to the personnel involved and reinforced what the procedures are and that they should be followed consistent with our practices across all of ITS. We will continue to monitor this area to insure that all of our procedures in this area will be followed as required.</p>

## NORTH CAROLINA TEACHERS' AND STATE EMPLOYEES' COMPREHENSIVE MAJOR MEDICAL PLAN

## II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2001

Type of Finding		Findings and Recommendations
01-FS-22	Reportable Condition	<p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>We noted weaknesses in computer systems access controls:</p> <ul style="list-style-type: none"> <li>Two former employees of the Agency continued to have operator IDs allowing them access to the North Carolina Accounting System (NCAS). One of the employees left the Agency in December 1999 and the other left in 1998.</li> <li>One user had more access to NCAS functions than was necessary for her job. Another user had access to NCAS but did not need any access for her job.</li> </ul> <p>Unwarranted access and unauthorized use can compromise the integrity and confidentiality of financial data.</p> <p><i>Recommendation:</i> The Agency's security administrator should be notified whenever an employee terminates. The Agency should monitor and periodically review general controls over the access level provided to employees. Access should be limited to employees on a need-to-use basis and should be promptly removed from individuals who leave the Agency. We noted that before the completion of our audit fieldwork the Agency had deleted the access rights for the two separated employees.</p> <p><i>Agency Response:</i> As noted in the recommendation, access for the two separated employees has been deleted. In addition, access for another user has been restricted to just the functions needed and access for the user who does not need access has been deleted.</p> <p>The Agency's security administrator will be notified whenever employees terminate and will also monitor and periodically review general controls over the access level provided to employees.</p>

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS****III. Federal Award Findings and Questioned Costs**

For the Fiscal Year Ended June 30, 2001

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The following findings, recommendations, and questioned costs are the results of the single audit of the State of North Carolina for the fiscal year ended June 30, 2001. Each finding is referenced with a two-digit number representing the fiscal year audited, a "SA" to indicate that it is a single audit finding, and a sequential number. The findings are presented by federal program and are classified according to federal and state department, type of compliance requirement, category of internal control weakness, and category of noncompliance. Findings reported in the Financial Statement Findings Section that affected a major federal program are included, by reference, in this section. Findings included in this section are related to major programs.

**Category of Internal Control Weakness**

If the finding represents a weakness in internal control, one of the following designations will appear:

- **Reportable Condition** - A matter coming to the auditor's attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in the auditor's 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.
- **Material Weakness** - A material weakness in internal control over compliance is a reportable 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.

**Category of Noncompliance Findings**

If the finding represents an instance of noncompliance, one of the following designations will appear:

- **Material Noncompliance** - A finding related to a major federal program which discusses conditions representing noncompliance with federal laws, regulations, contracts, or grants, the effects of which have a material effect in relation to a type of compliance requirement or audit objective identified in *OMB Circular A-133 Compliance Supplement*.
- **Questioned Cost Finding** - A finding which discusses known or likely questioned costs that are greater than \$10,000 for a type of compliance requirement, unless the conditions giving rise to the questioned costs are otherwise reported as a material noncompliance finding.

**10.551 FOOD STAMPS****III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-1	Subrecipient <u>Monitoring:</u>  Material Weakness  Material Noncompliance	<p data-bbox="537 558 1295 585"><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p data-bbox="537 621 1468 894">The Department did not issue a management decision within the required time frame for audit findings that relate to federal awards made to subrecipients. Of the fifty-eight audit reports requiring a management decision for the year ending June 30, 2000, we noted that forty management decisions were issued from one to nine months after the required six-month time frame. Additionally, we noted that the Department failed to issue a management decision, stating its position on the audit findings or any corrective action to be taken, for four subrecipient audit reports. As of January 2002, the management decisions for these four audit reports were from five to seven months past the due date.</p> <p data-bbox="537 930 1468 1020">OMB Circular A-133 requires the pass-through entity to make a management decision within six months of receipt of the audit report and to ensure that subrecipients take appropriate corrective action.</p> <p data-bbox="537 1056 1468 1110"><i>Recommendation:</i> The Department should ensure that management decisions are issued within the federal time frame.</p> <p data-bbox="537 1146 1468 1539"><i>Agency Response:</i> The DHHS Controller's Office Management concurs with the finding and with the State Auditor's recommendation. The condition noted in this finding, which is a repeat of a similar condition noted in the FYE 6/30/00, resulted from a combination of staff shortages and increased workload in the Audit Resolution Unit ("the Unit"). Currently, the Unit's two full-time employees and a temporary employee are handling audit resolution/report tracking for 152 local government agencies, nearly 700 nongovernmental entities, and approximately 1,100 organizations that receive funding through the Division of Public Health's Child and Adult Care Food Program. However, the Unit has struggled with a workload that has more than doubled over the past 4 years. The majority of the increase is directly related to the transfer of Public Health to the Controller's Office with no additional staff provided.</p> <p data-bbox="537 1575 1468 1877">For the FYE 6/30/00, all determination letters for local government subrecipients have been issued for which all DHHS division responses have been received. For the seven (7) FYE 6/30/00 audits that remain open, we await the following: (1) division-specific responses for two counties and three area programs that are needed for completion of determination letters and (2) responses to DHHS determination letters from two counties. Additionally, the Unit's other full-time staff has been cross-trained, thereby strengthening the Unit's capacity to issue management letters within the required timeframe. The Unit will continue to strive to maintain compliance with OMB Circular A-133 with respect to any outstanding or delinquent management decisions and</p>

**10.551 FOOD STAMPS (continued)****III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

Type of Finding/ Questioned Costs	Findings and Recommendations
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audit resolutions.

The Unit (and hence the Controller's Office) has completed all aspects of the remaining unissued determination letters for FYE 6/30/00 except to insert division responses to program-specific audit findings. Therefore, the Controller's Office has taken every action within its control toward resolution of the remaining open audits.



**10.557 SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN****III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-2	Subrecipient <u>Monitoring:</u>  Material Weakness  Material Noncompliance	<u>Management Decision on Subrecipient Audit Reports Not Issued</u>  The Department did not issue a management decision within the required time frame for audit findings that relate to federal awards made to subrecipients. See finding 01-SA-1 for a description.

**10.557 SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN****III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Office of the State Controller

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-3	Cash <u>Management:</u>  Reportable Condition	<p data-bbox="537 558 1425 590"><u>Calculation of Interest Liability to the Federal Government Contained Errors</u></p> <p data-bbox="537 621 1464 743">The Office of the State Controller (OSC) did not consistently follow prescribed procedures when performing interest liability calculations. In our sample of eight interest liability calculation spreadsheets for major programs, we noted the following errors:</p> <ul data-bbox="537 779 1401 873" style="list-style-type: none"> <li data-bbox="537 779 1149 810">• Two spreadsheets contained incorrect formulas.</li> <li data-bbox="537 842 1401 873">• Four spreadsheets contained incorrect negative balance calculations.</li> </ul> <p data-bbox="537 905 1464 1058">While performing additional test work, we noted that the amount of warrants issued was incorrectly calculated for nine of the twelve monthly Division of Medical Assistance spreadsheets. Consequently, this also resulted in errors in the interest liability calculations. The net effect of these errors was an overstatement of \$21,454 of interest owed to the Federal Government.</p> <p data-bbox="537 1089 1464 1184"><i>Recommendation:</i> OSC should exercise more care when making the interest liability calculations. OSC should also place greater emphasis on review procedures necessary to ensure that interest liability calculations are accurate.</p> <p data-bbox="537 1215 1464 1333"><i>Agency Response:</i> Corrective action has been taken. Additional supervisory review procedures were added during the fiscal year to detect errors before the year end interest compilation. The additional review will detect errors at an earlier date to ensure corrections before submission of final reports.</p>

**10.558 CHILD AND ADULT CARE FOOD PROGRAM****III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

Type of Finding/ Questioned Costs		Findings and Recommendations
01-SA-4	Subrecipient <u>Monitoring:</u>  Material Weakness  Material Noncompliance	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>The Department did not issue a management decision within the required time frame for audit findings that relate to federal awards made to subrecipients. See finding 01-SA-1 for a description.</p>
01-SA-5	Subrecipient <u>Monitoring:</u>  Reportable Condition	<p><u>Subrecipient Audit Reports Not Adequately Reviewed</u></p> <p>The Department did not adequately review its non-governmental subrecipient audit reports in the Child and Adult Care Food Program for compliance with OMB Circular A-133. Six of the nineteen audit reports tested contained one or more errors:</p> <ul style="list-style-type: none"> <li>• Two reports did not have the required Summary of Auditor Results section.</li> <li>• One report included the Summary of Auditor Results section; however, it did not contain all required elements.</li> <li>• One report did not have the Auditor's Report on Internal Control Related to the Financial Statements nor did it have the Auditor's Report on Internal Control Related to Compliance with Laws and Regulations.</li> <li>• Three reports did not have a Corrective Action Plan for findings contained in the reports.</li> </ul> <p>In addition, one report did not have a timely management decision issued by the Department.</p> <p>OMB Circular A-133 requires that pass-through entities ensure that subrecipients expending \$300,000 or more in federal awards during a fiscal year have a single audit performed in accordance with the Circular. The Circular establishes certain reporting requirements. OMB Circular A-133 requires the pass-through entity to make a management decision within six months of receipt of the audit report and to ensure that subrecipients take appropriate corrective action.</p> <p><i>Recommendation:</i> The Department should enhance review procedures to ensure that subrecipient audit reports comply with the requirements of OMB Circular A-133. The Department should ensure that management decisions</p>

**10.558 CHILD AND ADULT CARE FOOD PROGRAM (continued)****III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>are issued within the federal time frame.</p> <p><i>Agency Response:</i> The DHHS Controller's Office Management concurs with the finding and with the State Auditor's recommendation. In regard to the exclusion of identified elements within the tested audit reports that are required by OMB Circular A-133, the Department has since received the majority of the missing documentation. The Department has contacted all of the identified entities in regard to the omitted information within their audit report and has successfully received all of the required documentation except for the Summary of Auditor Results from one entity, which the Department will continue to pursue. In two instances, the information noted in the Audit Finding as missing from the audit report was due to our office inadvertently not pulling the complete audit file. One Internal Control Report was not pulled as well as one DHHS Audit Response letter. The Auditor's finding also included the condition relating to the delay in issuing management decisions, which can occur when timely responses/information are not received from the subrecipients. The Department will continue to actively pursue responses/information as needed to close these audits in a timelier manner.</p> <p>Staff reviewing the A-133 Child and Adult Care Food Program audits rely greatly on information contained in the Auditor's Findings, Questioned Costs and Recommendations. The Department concurs that its review process should include checking the audit reports for required disclosures and proper format and will revise current Internal Procedures to include an A-133 Checklist. This Checklist will be used to ensure that the correct format/language and required Summaries and Reports are included in the audit report. Audit reports determined to be substandard will be forwarded to the CPA Licensing Review Board for appropriate action. The Audit Resolution Unit's two full-time employees and a temporary employee continue to handle resolution/tracking for approximately 152 local government agencies, nearly 700 nongovernmental entities, and approximately 1,100 organizations that receive funding through the Division of Public Health's Child and Adult Care Food Program. The Unit continues to manage a workload that has more than doubled since the Controller's office was consolidated in January 1997. The Program/Benefit Payment Section is confident that a greater emphasis in this area, as well as increased awareness by staff, will help prevent a reoccurrence of this condition.</p>

**10.561 STATE ADMINISTRATIVE MATCHING GRANTS FOR FOOD STAMP PROGRAM****III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-6	Subrecipient <u>Monitoring:</u>  Material Weakness  Material Noncompliance	<u>Management Decision on Subrecipient Audit Reports Not Issued</u>  The Department did not issue a management decision within the required time frame for audit findings that relate to federal awards made to subrecipients. See finding 01-SA-1 for a description.

**17.225 UNEMPLOYMENT INSURANCE****III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Employment Security Commission

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-7	Allowable Costs/Cost <u>Principles:</u>  Reportable Condition	<u>Access Rights for Separated Employees Not Removed Timely</u>  Our review of twenty separated employees revealed eleven employees whose access rights to the computer system were not deleted immediately upon separation. See 01-FS-19 for a description.
01-SA-8	Allowable Costs/Cost <u>Principles:</u>  Reportable Condition	<u>Some Quarterly Tax and Wage Reports Not Retained</u>  For the Unemployment Insurance program, three of thirty sample items in our test of tax refunds and two of thirty sample items in our test of tax accounts receivable lacked adequate documentation. See 01-FS-20 for a description.
01-SA-9	<u>Eligibility:</u>  Reportable Condition  Questioned Cost Finding  \$427	<u>Claimant Eligibility Not Always Adequately Documented</u>  Two of ninety sample items in our test for eligibility in the Unemployment Insurance program lacked proper documentation. See 01-FS-18 for a description.

**20.600 STATE AND COMMUNITY HIGHWAY SAFETY****III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-10	<p>Allowable Costs/Cost Principles:</p> <p>Material Weakness</p> <p>Material Noncompliance</p> <p>\$20,727</p>	<p><u>Equipment Purchased Without Required Approval</u></p> <p>Equipment items exceeding \$5,000 each were purchased with Highway Safety Cluster Grant funds without the required federal approval. Testwork disclosed that four subrecipients were reimbursed for eleven equipment items with purchase prices ranging from \$6,305 to \$7,999. The total cost for these items was \$84,320. We are questioning the federal share that was \$67,239 (CFDA 20.600 - \$20,727; CFDA 20.604 - \$46,512).</p> <p>Twenty-three CFR 1200.21 requires that all equipment with an acquisition cost of \$5,000 or more must receive prior written approval from the National Highway Traffic Safety Administration (NHTSA).</p> <p><i>Recommendation:</i> Internal controls should be established to obtain the required approvals from NHTSA prior to the purchase of equipment items. Subrecipients should not be reimbursed for related costs if approval is not requested and obtained.</p> <p><i>Agency Response:</i> We agree. The GHSP will institute procedures to assure prior NHTSA approval for all equipment purchases. The GHSP has requested and received assurance from NHTSA that federal funds will not be disallowed for most the past purchases made without prior NHTSA approval.</p>
01-SA-11	<p>Allowable Costs/Cost Principles:</p> <p>Reportable Condition</p>	<p><u>Funds Provided to Subrecipients Without Executed Contract Agreements</u></p> <p>Established contract application and execution procedures were not followed for some subrecipients of grant funds administered by the Governor's Highway Safety Program. Our testwork revealed payments to eleven organizations without a contract to define the approved use of funds and to require compliance with standards of accountability and compliance with federal regulations. One of these organizations was advanced grant funds with no cash management requirements.</p> <p>Forty-nine CFR 18.20 sets forth standards for financial management systems in order to ensure that funds have not been used in violation of grant restrictions.</p> <p><i>Recommendation:</i> A contract should be executed with each subrecipient organization sufficiently defining standards to ensure that grant funds will be used and accounted for appropriately in compliance with federal regulations.</p>

**20.600 STATE AND COMMUNITY HIGHWAY SAFETY (continued)****III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2001

Type of Finding/ Questioned Costs		Findings and Recommendations
		<i>Agency Response:</i> We agree. The GHSP will institute procedures to assure that all sub-recipients of grant funds have proper contracts.
01-SA-12	Period of Availability of Federal Funds:	<u>Expenditures Charged to a Grant After the Period of Availability</u>
	Material Weakness	The Department of Transportation has not implemented adequate controls for the Highway Safety Cluster Grant to ensure that federal funds are not expended after their period of availability.
	Material Noncompliance	Forty-nine CFR 18.23 and 23 CFR 1200.32 require grantees to liquidate all obligations incurred under an award not later than 90 days after the end of the funding period. Submission of a final voucher constitutes the final financial reconciliation for each fiscal year. The Department expended \$527,643 after the 90-day period and after the final voucher was submitted to the federal agency for the federal fiscal year 2000 program.
		<i>Recommendation:</i> The Department should implement procedures to ensure that all obligations are liquidated within the period of availability and prior to submission of a final voucher.
		<i>Agency Response:</i> We agree. The Governor's Highway Safety Program (GHSP) has instituted strict procedures to avoid paying invoices from sub-grantees after the end of the 90 day funding period. The National Highway Safety Traffic Administration (NHTSA) had informally allowed this practice in the past and so will not disallow Federal funding for these outlays from the period in question.
01-SA-13	Procurement and Suspension and Debarment:	<u>Required Debarment Certifications Were Not Obtained</u>
	Material Weakness	The Department of Transportation did not obtain the required debarment certifications from contractors that received awards greater than \$100,000 in the Public Assistance Grant; and in the Highway Safety Cluster Grant, from subrecipients and from a contractor that received an award greater than \$100,000.
	Material Noncompliance	OMB Circular A-133 states that contractors receiving individual awards for \$100,000 or more and all subrecipients must certify that the organization and its principles are not suspended or debarred.
		As of July 2001, the Department revised the standard emergency contract



**20.600 STATE AND COMMUNITY HIGHWAY SAFETY (continued)****III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>used in the Public Assistance Grant to include the required certification.</p> <p><i>Recommendation:</i> The Highway Safety Cluster contracts should be revised to include the debarment certification. Procedures should be implemented and documented to ensure that all required certifications are obtained for the Public Assistance Grant and the Highway Safety Cluster Grant as part of the procurement process.</p> <p><i>Agency Response:</i> We agree. Both the Division of Highways and the GHSP will modify their contracts to reflect the appropriate debarment certifications.</p>
01-SA-14	<p>Subrecipient <u>Monitoring:</u></p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Subrecipient Monitoring Procedures Not Documented</u></p> <p>The Department of Transportation did not present adequate documentation to demonstrate that it performed sufficient monitoring of subrecipients of Highway Safety Cluster Grant funds. The Department paid \$8.6 million to subrecipients of the Highway Safety Cluster Grant.</p> <p>OMB Circular A-133 requires that a pass-through entity monitor subrecipient's activities to provide reasonable assurance that the subrecipient administers federal awards in compliance with federal regulations.</p> <p><i>Recommendation:</i> Monitoring activities should be documented in a format that clearly defines the procedures performed, the results obtained, and the corrective action planned when instances of noncompliance are identified.</p> <p><i>Agency Response:</i> We agree. The GHSP will improve the scope, frequency, and documentation of its monitoring of sub-grantees.</p>
01-SA-15	<p>Subrecipient <u>Monitoring:</u></p> <p>Reportable Condition</p>	<p><u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u></p> <p>Audit requirements included in subrecipient contracts executed by the Department of Transportation's Governor's Highway Safety Program were inconsistent with federal requirements and contained inaccurate references to federal regulations.</p> <p>OMB Circular A-133 requires pass-through entities to advise subrecipients of requirements imposed on them by federal laws and regulations. Misstated requirements could result in noncompliance at the subrecipient level.</p> <p><i>Recommendation:</i> The Department should revise standard Governor's</p>

**20.600 STATE AND COMMUNITY HIGHWAY SAFETY** (continued)

**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation  
N. C. Department of Transportation  
For the Fiscal Year Ended June 30, 2001

Type of Finding/ Questioned Costs	Findings and Recommendations
	Highway Safety contract documents to accurately state the federal single audit requirements which are found in OMB Circular A-133.
	<i>Agency Response:</i> We agree. The GHSP will modify its contracts to reflect the proper references to Federal regulations.

**20.601 ALCOHOL TRAFFIC SAFETY AND DRUNK DRIVING PREVENTION INCENTIVE GRANTS****III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-16	Allowable Costs/Cost Principles:  Reportable Condition	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u>  Established contract application and execution procedures were not followed for some subrecipients of grant funds administered by the Governor's Highway Safety Program. See finding 01-SA-11 for a description.
01-SA-17	Period of Availability of <u>Federal Funds</u> :  Material Weakness  Material Noncompliance	<u>Expenditures Charged to a Grant After the Period of Availability</u>  The Department of Transportation has not implemented adequate controls for the Highway Safety Cluster Grant to ensure that federal funds are not expended after their period of availability. See finding 01-SA-12 for a description.
01-SA-18	Procurement and Suspension and <u>Debarment</u> :  Material Weakness  Material Noncompliance	<u>Required Debarment Certifications Were Not Obtained</u>  The Department of Transportation did not obtain the required debarment certifications from contractors that received awards greater than \$100,000 in the Public Assistance Grant; and in the Highway Safety Cluster Grant, from subrecipients and from a contractor that received an award greater than \$100,000. See finding 01-SA-13 for a description.
01-SA-19	Subrecipient <u>Monitoring</u> :  Material Weakness  Material Noncompliance	<u>Subrecipient Monitoring Procedures Not Documented</u>  The Department of Transportation did not present adequate documentation to demonstrate that it performed sufficient monitoring of subrecipients of Highway Safety Cluster Grant funds. See finding 01-SA-14 for a description.
01-SA-20	Subrecipient <u>Monitoring</u> :  Reportable Condition	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u>  Audit requirements included in subrecipient contracts executed by the Department of Transportation's Governor's Highway Safety Program were inconsistent with federal requirements and contained inaccurate references to federal regulations. See finding 01-SA-15 for a description.

**20.602 OCCUPANT PROTECTION****III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-21	Allowable Costs/Cost Principles:  Reportable Condition	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u>  Established contract application and execution procedures were not followed for some subrecipients of grant funds administered by the Governor's Highway Safety Program. See finding 01-SA-11 for a description.
01-SA-22	Procurement and Suspension and <u>Debarment</u> :  Material Weakness  Material Noncompliance	<u>Required Debarment Certifications Were Not Obtained</u>  The Department of Transportation did not obtain the required debarment certifications from contractors that received awards greater than \$100,000 in the Public Assistance Grant; and in the Highway Safety Cluster Grant, from subrecipients and from a contractor that received an award greater than \$100,000. See finding 01-SA-13 for a description.
01-SA-23	Subrecipient <u>Monitoring</u> :  Material Weakness  Material Noncompliance	<u>Subrecipient Monitoring Procedures Not Documented</u>  The Department of Transportation did not present adequate documentation to demonstrate that it performed sufficient monitoring of subrecipients of Highway Safety Cluster Grant funds. See finding 01-SA-14 for a description.
01-SA-24	Subrecipient <u>Monitoring</u> :  Reportable Condition	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u>  Audit requirements included in subrecipient contracts executed by the Department of Transportation's Governor's Highway Safety Program were inconsistent with federal requirements and contained inaccurate references to federal regulations. See finding 01-SA-15 for a description.

**20.603 FEDERAL HIGHWAY SAFETY DATA IMPROVEMENTS INCENTIVE GRANTS****III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-25	Procurement and Suspension and Debarment: Material Weakness Material Noncompliance	<u>Required Debarment Certifications Were Not Obtained</u>  The Department of Transportation did not obtain the required debarment certifications from contractors that received awards greater than \$100,000 in the Public Assistance Grant; and in the Highway Safety Cluster Grant, from subrecipients and from a contractor that received an award greater than \$100,000. See finding 01-SA-13 for a description.
01-SA-26	Subrecipient Monitoring: Material Weakness Material Noncompliance	<u>Subrecipient Monitoring Procedures Not Documented</u>  The Department of Transportation did not present adequate documentation to demonstrate that it performed sufficient monitoring of subrecipients of Highway Safety Cluster Grant funds. See finding 01-SA-14 for a description.
01-SA-27	Subrecipient Monitoring: Reportable Condition	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u>  Audit requirements included in subrecipient contracts executed by the Department of Transportation's Governor's Highway Safety Program were inconsistent with federal requirements and contained inaccurate references to federal regulations. See finding 01-SA-15 for a description.

**20.604 SAFETY INCENTIVE GRANTS FOR USE OF SEATBELTS****III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-28	Allowable Costs/Cost Principles: Material Weakness  Material Noncompliance  \$46,512	<u>Equipment Purchased Without Required Approval</u>  Equipment items exceeding \$5,000 each were purchased with Highway Safety Cluster Grant funds without the required federal approval. See finding 01-SA-10 for a description.
01-SA-29	Allowable Costs/Cost Principles: Reportable Condition	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u>  Established contract application and execution procedures were not followed for some subrecipients of grant funds administered by the Governor's Highway Safety Program. See finding 01-SA-11 for a description.
01-SA-30	Period of Availability of Federal Funds: Material Weakness  Material Noncompliance	<u>Expenditures Charged to a Grant After the Period of Availability</u>  The Department of Transportation has not implemented adequate controls for the Highway Safety Cluster Grant to ensure that federal funds are not expended after their period of availability. See finding 01-SA-12 for a description.
01-SA-31	Procurement and Suspension and Debarment: Material Weakness  Material Noncompliance	<u>Required Debarment Certifications Were Not Obtained</u>  The Department of Transportation did not obtain the required debarment certifications from contractors that received awards greater than \$100,000 in the Public Assistance Grant; and in the Highway Safety Cluster Grant, from subrecipients and from a contractor that received an award greater than \$100,000. See finding 01-SA-13 for a description.
01-SA-32	Subrecipient Monitoring: Material Weakness  Material Noncompliance	<u>Subrecipient Monitoring Procedures Not Documented</u>  The Department of Transportation did not present adequate documentation to demonstrate that it performed sufficient monitoring of subrecipients of Highway Safety Cluster Grant funds. See finding 01-SA-14 for a description.

**20.604 SAFETY INCENTIVE GRANTS FOR USE OF SEATBELTS** (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2001

Type of Finding/ Questioned Costs		Findings and Recommendations
Noncompliance		
01-SA-33	Subrecipient <u>Monitoring:</u>  Reportable Condition	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u>  Audit requirements included in subrecipient contracts executed by the Department of Transportation's Governor's Highway Safety Program were inconsistent with federal requirements and contained inaccurate references to federal regulations. See finding 01-SA-15 for a description.

**20.605 SAFETY INCENTIVES TO PREVENT OPERATION OF MOTOR VEHICLES BY INTOXICATED PERSONS****III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-34	Allowable Costs/Cost Principles:  Reportable Condition	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u>  Established contract application and execution procedures were not followed for some subrecipients of grant funds administered by the Governor's Highway Safety Program. See finding 01-SA-11 for a description.
01-SA-35	Procurement and Suspension and <u>Debarment:</u>  Material Weakness  Material Noncompliance	<u>Required Debarment Certifications Were Not Obtained</u>  The Department of Transportation did not obtain the required debarment certifications from contractors that received awards greater than \$100,000 in the Public Assistance Grant; and in the Highway Safety Cluster Grant, from subrecipients and from a contractor that received an award greater than \$100,000. See finding 01-SA-13 for a description.
01-SA-36	Subrecipient <u>Monitoring:</u>  Material Weakness  Material Noncompliance	<u>Subrecipient Monitoring Procedures Not Documented</u>  The Department of Transportation did not present adequate documentation to demonstrate that it performed sufficient monitoring of subrecipients of Highway Safety Cluster Grant funds. See finding 01-SA-14 for a description.
01-SA-37	Subrecipient <u>Monitoring:</u>  Reportable Condition	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u>  Audit requirements included in subrecipient contracts executed by the Department of Transportation's Governor's Highway Safety Program were inconsistent with federal requirements and contained inaccurate references to federal regulations. See finding 01-SA-15 for a description.



**66.468 CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUND****III. Federal Award Findings and Questioned Costs**

U. S. Environmental Protection Agency

N. C. Department of Environment and Natural Resources

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-38	<u>Reporting:</u>  Reportable Condition	<u>Mathematical Inaccuracies in Annual Report</u>  The Drinking Water State Revolving Fund's annual report to the EPA was not mathematically accurate. See 01-FS-7 for a description.
01-SA-39	<u>Subrecipient Monitoring:</u>  Material Weakness  Material Noncompliance	<u>Inadequate Subrecipient Monitoring</u>  Our review of the monitoring procedures over the Drinking Water State Revolving Fund disclosed the following:  <ul style="list-style-type: none"> <li>• Site visits are not being documented consistently for projects prior to reaching the ninety percent construction completion stage. Only four of nineteen completed projects had documented site visits. Standardized procedures for documenting site visits do not exist.</li> <li>• The Department does not adequately monitor the activities of the engineering firms that provide on site review of construction operations. Monitoring of the engineering firms is limited to reviews of reimbursement requests and its supporting documentation.</li> </ul> <p>The 1998 Intended Use Plan (IUP) states that on-site inspections of the work in progress should be scheduled prior to reaching the ninety percent construction completion stage, and sooner if problems needing immediate resolution to maintain the project's integrity occur.</p> <p><i>Recommendation:</i> Standardized procedures for documenting site visits should be developed and the Department should monitor the engineering firms that are inspecting the ongoing operations of the projects.</p> <p><i>Agency Response:</i> The inspections were performed, but the inspection documentation was not properly on file until after the State audit. Most inspection reports were in the field offices at the time of the State audit, but copies were later placed in the PWS Central Office files before the EPA audit in February 2002.</p> <p>The SRF engineers have been instructed to perform the 90% inspections and in cases where there is a problem because of workload or other issues, the SRF engineer is to coordinate assistance from our field staff to ensure these inspections are completed in a timely manner and proper documentation submitted to the PWS Central Office.</p> <p>In the future, the SRF engineers will review project records and status</p>

**66.468 CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUND (continued)****III. Federal Award Findings and Questioned Costs**

U. S. Environmental Protection Agency

N. C. Department of Environment and Natural Resources

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
		periodically to determine inspections that are needed and perform these inspections or coordinate an inspection by field staff. The SRF engineer is to ensure that proper documentation is completed and in the files for review.
01-SA-40	Special Tests and Provisions:	<u>Noncompliance With Environmental Review Requirements</u>
	Material Weakness	Environmental reviews were not conducted on the seven Drinking Water State Revolving Fund projects that began during the state fiscal year ended June 30, 2001. Not following the procedures could result in negative environmental impact on projects. Disbursements made to these seven projects totaled \$7,686,800.
	Material Noncompliance	<p>In accordance with 40 CFR 35.3580, the Department elected to develop it's own National Environmental Policy Act (NEPA-like) State Environmental Review Process (SERP) which was approved by the EPA Regional Administrator on October 19, 1999.</p> <p><i>Recommendation:</i> The Department should conduct environmental reviews in accordance with the EPA approved NEPA-like SERP.</p> <p><i>Agency Response:</i> Projects with binding commitments before January 6, 2001 received environmental review and documentation consistent with the State Environmental Policy Act. However, these projects lacked documentation of the full NEPA-like process established in the SERP. The federal Environmental Protection Agency (EPA) pointed out this deficiency during their audit on January 6, 2001. As part of the remediation plan, the EPA approved these projects without further review.</p> <p>A remediation plan was negotiated with EPA (in the form of Standard Operating Procedures) to bring procedures into full compliance with the SERP. Projects with offers extended after January 6, 2001 are accompanied by environmental review records meeting SERP requirements. All future projects will have environmental review records meeting SERP requirements.</p> <p>We entered into binding agreements on a total of eight Drinking Water State Revolving Fund projects during the state fiscal year ending June 30, 2001. Of these, only one offer was extended after January 6, 2001. This project had a complete environmental review in accordance with the remediation plan with documentation meeting all SERP requirements including an April 10, 2001 notice of completion of environmental review from the Department of Administration and an April 12, 2001 approval by EPA Region IV. The binding commitment date was May 15, 2001.</p>

**83.544 PUBLIC ASSISTANCE GRANTS****III. Federal Award Findings and Questioned Costs**

Federal Emergency Management Agency

N. C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-41	<u>Reporting:</u>  Reportable Condition	<p><u>Public Assistance Grant Progress Reports Were Incomplete</u></p> <p>The Quarterly Progress Reports submitted to the Federal Emergency Management Agency (FEMA) did not provide information on all projects. This condition limits FEMA's ability to monitor or review the progress of disaster projects. These reports should outline any problems or circumstances expected to result in noncompliance with the approved grant conditions.</p> <p>Completed large projects awaiting final payment were not included on the quarterly reports submitted to FEMA. The Department only submitted quarterly reports for ongoing large projects. Title 44, part 206, section 204(f) of the Code of Federal Regulations states that progress reports shall be submitted by the Grantee (the Department) to the Regional Director quarterly and should describe the status of projects for which a final payment of the federal share has not been made.</p> <p><i>Recommendation:</i> The Department should submit quarterly reports for the Public Assistance Grant Program (CFDA #83.544) in accordance with Federal regulation.</p> <p><i>Agency Response:</i> The Department concurs with this finding and will ensure by internal auditor review that quarterly progress reports submitted to the Federal Emergency Management Agency (FEMA) provide information on all projects. Currently, the Division of Emergency Management, Public Assistance Section submits quarterly progress reports on majority of projects.</p>
01-SA-42	<u>Subrecipient Monitoring:</u>  Reportable Condition	<p><u>Tracking of Subrecipient Audit Reports Inadequate</u></p> <p>The Department did not have adequate and reliable controls to ensure the tracking and receipt of subrecipient audit reports for the Public Assistance Grant Program. This condition limits the ability of the Department to comply with Federal OMB Circular A-133 requirements which state, in part, that the pass-through entity (the Department) is responsible for ensuring that required subrecipient audits are performed and that the subrecipient takes prompt corrective action on any audit findings.</p> <p>The Department uses the US Office of Management and Budget (OMB) Federal Audit Clearinghouse website to monitor subrecipient audit reports. Our tests indicate that the website did not include all subrecipients that receive \$300,000 or more in Federal funds: two subrecipients in a sample of 8 were not included on the Clearinghouse system. The Single Audit Act requires grant</p>

**83.544 PUBLIC ASSISTANCE GRANTS (continued)****III. Federal Award Findings and Questioned Costs**

Federal Emergency Management Agency  
N. C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>recipients expending \$300,000 or more in Federal funds in a fiscal year to obtain a single audit.</p> <p><i>Recommendation:</i> The Department should develop and implement a complete tracking system to ensure that all required subrecipient audit reports are received and reviewed in a timely manner.</p> <p><i>Agency Response:</i> The Department concurs with this finding and will ensure by internal auditor review that adequate and reliable controls are in place to ensure the tracking and receipt of all subrecipient audit reports for the Public Assistance Grant Program (CFDA #83.544) in compliance with Federal OMB Circular A-133 requirements. Currently, the Division of Emergency Management, Public Assistance Section tracks and reviews audit reports on majority of subrecipients.</p>
01-SA-43	<p>Subrecipient Monitoring:</p> <p>Reportable Condition</p>	<p><u>Management Decisions on Subrecipient Audit Reports Not Issued</u></p> <p>The Department failed to issue management decisions for audit findings reported in subrecipient audit reports. This condition increases the risk that reported internal control deficiencies and noncompliance matters which impact the Public Assistance Grant Program (CFDA #83.544) may not be satisfactorily resolved.</p> <p>A management decision means the evaluation by the pass-through entity (the Department) of the audit findings and corrective action plan and the issuance of a written decision as to what correction action is necessary. OMB Circular A-133 provides that a pass-through entity is responsible for 1) making the management decision for audit findings that relate to Federal awards it makes to subrecipients and 2) making the management decision within six months of receipt of the audit report.</p> <p><i>Recommendation:</i> The Department should develop procedures to ensure management decisions are issued as required by Federal regulation.</p> <p><i>Agency Response:</i> The Department concurs with this finding and will ensure by internal auditor review that management decisions for audit findings reported in subrecipient audit reports are issued as required by OMB Circular A-133 requirements related to the Public Assistance Grant Program (CFDA #83.544).</p>

**83.544 PUBLIC ASSISTANCE GRANTS**

**III. Federal Award Findings and Questioned Costs**

Federal Emergency Management Agency

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-44	Procurement and Suspension and <u>Debarment:</u> Material Weakness Material Noncompliance	<u>Required Debarment Certifications Were Not Obtained</u>  The Department of Transportation did not obtain the required debarment certifications from contractors that received awards greater than \$100,000 in the Public Assistance Grant; and in the Highway Safety Cluster Grant, from subrecipients and from a contractor that received an award greater than \$100,000. See finding 01-SA-13 for a description.

**83.545 DISASTER HOUSING PROGRAM****III. Federal Award Findings and Questioned Costs**

Federal Emergency Management Agency

N. C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-45	Procurement and Suspension and <u>Debarment:</u>  Reportable Condition	<p><b><u>Required Debarment Certifications Not Obtained</u></b></p> <p>The Department failed to obtain the required debarment certifications for the Disaster Housing Program (CFDA #83.545). Failure to secure these debarment certifications increases the risk that the Department contracted with or provided funds to individuals or organizations prohibited by the federal government from contracting for or receiving awards from federal funds when convicted of fraud or found in violation of government contracts or federal laws.</p> <p>We examined four vendor contracts and determined that all four vendors did not have the required certifications on file. Federal Executive Orders 12549 and 12689 and 44 CFR Part 13 require contractors receiving individual awards for \$100,000 or more and all subrecipients to certify that the organization and its principles are not suspended or debarred.</p> <p><i>Recommendation:</i> The Department should implement and document review procedures to ensure that all required certifications from contractors and subrecipients are obtained prior to executing contracts.</p> <p><i>Agency Response:</i> The Department concurs with this finding and will ensure by internal auditor review that required debarment certifications for the Disaster Housing Program (CFDA #83.545) is obtained.</p>

**84.027 SPECIAL EDUCATION – GRANTS TO STATES****III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-46	Allowable Costs/Cost Principles:  Material Weakness	<u>Funds Were Provided to Subrecipients Who Were Never Approved for Funding</u>  The Department established allotments for all of its subrecipients in the Special Education-Grants to States Program before the subrecipients' applications for funding were approved. See 01-FS-1 for a description.

**84.126 REHABILITATION SERVICES - VOCATIONAL REHABILITATION GRANTS TO STATES****III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

Type of Finding/ Questioned Costs		Findings and Recommendations
01-SA-47	<p>Allowable Costs/Cost Principles:</p> <p>Reportable Condition</p> <p>Questioned Cost Finding</p> <p>\$19,876</p>	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>There were weaknesses in the Department's controls over the payment of basic support claims. See 01-FS-12 for a description.</p>
01-SA-48	<p><u>Eligibility:</u></p> <p>Reportable Condition</p> <p>Questioned Cost Finding</p> <p>\$27,346</p>	<p><u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u></p> <p>There were control weaknesses related to the determination and documentation of client eligibility in the Rehabilitation Services-Vocational Rehabilitation Grants to States program. Our examination of 204 client files revealed cases in which eligibility and/or allowable benefits were determined based on inconsistent or incomplete information.</p> <ul style="list-style-type: none"> <li>Information regarding physical and/or mental impairment in two client files was incomplete or contradictory resulting in the incorrect determination of eligibility. There was no documentation that a third client, determined ineligible, was informed of the agency's decision, as evidenced by a Certificate of Ineligibility document. Thirty-four CFR 361.42 and the Division's policies and procedures manual require that an applicant's eligibility for vocational rehabilitation services be based on a physical or mental impairment that constitutes or results in a substantial impediment to employment. Also, 34 CFR 361.43 requires that the ineligibility decision and the reasons for that decision be communicated to the applicant in writing. The Division expended \$7,195 for ineligible clients as a result of these exceptions. Because likely questioned costs exceed \$10,000, the federal share of \$5,662 is being questioned.</li> <li>Financial eligibility for seven clients was not assessed, not assessed completely, or assessed incorrectly based on inconsistent information in the client files. Thirty-four CFR 361.54 and the Division's policies and procedures require that financial eligibility be established before planning or providing any services and be continuously monitored with changes documented appropriately. The costs associated with these errors were \$23,734. The federal share of \$18,678 is being questioned.</li> <li>One client did not sign the individualized plan for employment (IPE).</li> </ul>



**84.126 REHABILITATION SERVICES - VOCATIONAL REHABILITATION GRANTS TO STATES**

(continued)

**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Thirty-four CFR 361.45 requires that the IPE be signed by each individual determined to be eligible.</p> <ul style="list-style-type: none"> <li>• The Division expended \$1,000 for a client for services that were not included in the client's IPE. Thirty-four CFR 361.45 requires that services be provided in accordance with the provisions of the IPE. Because likely questioned costs exceed \$10,000, the federal share of \$787 is being questioned.</li> <li>• Two files did not contain documentation showing whether there were comparable services and benefits available to the clients. Thirty-four CFR 361.53 and the Division's policies and procedures require that prior to providing vocational rehabilitation services to an eligible individual, a counselor should determine whether comparable services and benefits are available to that individual. The Division expended \$2,820 for services for which there was no documentation in the case file related to this requirement. Because likely questioned costs exceed \$10,000, the federal share of \$2,219 is being questioned.</li> </ul> <p><i>Recommendation:</i> The Division should strengthen internal controls to ensure that, prior to providing services, eligibility information in client files is complete and consistent. Clients determined ineligible should be informed in writing by completion of the Certificate of Ineligibility document. The IPE should be signed by the client and reviewed by a qualified counselor at least annually to ensure that only approved services are provided. The outcome of the investigation of available comparable services should be documented.</p> <p><i>Agency Response:</i> The Division of Vocational Rehabilitation agrees with the audit finding. Training regarding policy and procedures will be implemented at the Executive Meeting, Regional Management Team Meetings and at the Unit Staff Meetings. The policy manual will be reviewed to determine if changes are needed and will be completed by July 2002. The policy manual will also be reviewed for clarity and to insert cross-references if needed. Quality Development Specialist will implement training for new counselors and review with current counselors. This will be completed by September 2002.</p> <p>The Eligibility, Financial Eligibility and Comparable Services errors outlined in the finding are addressed below:</p> <p>Eligibility</p> <p>#187 [personal identifying information omitted] The note in the record that was</p>

**84.126 REHABILITATION SERVICES - VOCATIONAL REHABILITATION GRANTS TO STATES**

(continued)

**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>a part of the doctor's preliminary discussion with the client was incorrect in the documentation that the disability of the client did not interfere with work. This documentation was forwarded to the counselor with the follow-up notes for surgery. This doctor works with VR regularly and is clear that work-related limitations/impediments to employment are the reason for a referral to the Division. The MRI and the doctor's referral that was used by the counselor to make the eligibility decision indicated that the disability would interfere with the client's ability to work. Dr. [personal identifying information omitted] has provided documentation of this error and a copy is in the client's case record. This individual is eligible for services.</p> <p>#64 [personal identifying information omitted] Concur with audit findings. Although a diagnosis of substance abuse is not available in the file, there is reference to "Primary Treatment" before entering DART. The only reason an individual enters DART is if they have been diagnosed with a disability of substance abuse prior to or during their incarceration.</p> <p>Financial Eligibility</p> <p>#30 [personal identifying information omitted] Despite the indication on the application that [personal identifying information omitted] salary was \$900.00 per month, he was not going to have any income from the date of the application and DVR-0116 until the end of his recuperation. So the salary reflected on the application is not available for the three months that are used to calculate excess income.</p> <p>#107 [personal identifying information omitted] This client's marital status had changed between the time of the application and the DVR-0116. The financial statement is the official form reflecting the financial status of the client.</p> <p>#209 [personal identifying information omitted] The client worked in a sandwich shop making \$5.15 an hour for 30 hours a week prior to her application. She needed surgery to return to employment and would have no income during the 3 months following the date of the DVR-0116. There was no certainty that she would return to this job following treatment.</p> <p>#151 [personal identifying information omitted] This client's excess income was calculated for three months and applied to the ancillary services for the surgery provided by the Division. These expenses generally exceed the amount of this individual's excess resources. These costs cannot be calculated precisely prior to the surgery. The expenses exceeded his excess income. Extenuating circumstances section indicates that [personal identifying information omitted] will be responsible for any ancillary services. This</p>

**84.126 REHABILITATION SERVICES - VOCATIONAL REHABILITATION GRANTS TO STATES**

(continued)

**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

Type of Finding/ Questioned Costs	Findings and Recommendations
	includes everything not specifically covered by VR. This statement covers the contribution of excess.
	#176 [personal identifying information omitted] Concur with audit findings.
	IPE
	#106 [personal identifying information omitted] Amendment was mailed to the client who did not return it.
	#109 [personal identifying information omitted] Concur with audit findings. The room and board was not added to the IPE. The Unit Manager will monitor this to prevent future exceptions in this area.
	Comparable Benefits
	#51 [personal identifying information omitted] The current counselor discussed the PELL Grant with the client several times, however, the form was not submitted by the client. The form is being placed in the file at this time.
	# 112 [personal identifying information omitted] Concur with Audit findings. However, the new counselor discussed the issue with [personal identifying information omitted] who then missed his next scheduled appointment.

**93.558 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-49	Cash <u>Management:</u>  Reportable Condition	<p data-bbox="537 562 862 590"><u>Excess Federal Funds Held</u></p> <p data-bbox="537 625 1463 800">Because of a failure to follow the Department's internal control procedures, the Temporary Assistance for Needy Families (TANF) grant maintained excess funds on hand. The grant had an average excess balance of \$13 million on hand for a three-month period and \$7 million on hand for an additional four-month period. Factors contributing to the excessive balances are described below.</p> <ul data-bbox="537 842 1463 1146" style="list-style-type: none"> <li data-bbox="537 842 1463 989">• The drawdown on July 27, 2000 exceeded the program's needs by \$5.3 million. A coding error on a previous receipt caused the accounting records to overstate the TANF funds needed. This error was reflected on the Department's grant reconciliation schedule but was not resolved until several months later.</li> <li data-bbox="537 1031 1463 1146">• The drawdown on August 31, 2000 exceeded the program's needs by \$8.7 million. The request was based on accounting records that had not closed out for the month. The Department returned the funds three months later.</li> </ul> <p data-bbox="537 1182 1463 1356">The Treasury-State agreement dictates that the request for direct TANF expenditures be made not more than two business days prior to the day the State makes a disbursement. Allocated costs should be drawn down as an estimate at the end of the month and adjusted to actual in the subsequent month after cost allocation has been run and accounting records closed for the month.</p> <p data-bbox="537 1398 1463 1608"><i>Recommendation:</i> The Department should comply with the Treasury-State agreement and its own internal control procedures when requesting TANF funds. Extra care should be taken when coding the federal receipts to ensure that the proper grant is credited. Errors that are disclosed on the grant reconciliation worksheet should be investigated and cleared monthly. If requests are made prior to the closing of the accounting records, adjustments should be made immediately when they are finalized.</p> <p data-bbox="537 1644 1463 1852"><i>Agency Response:</i> Controller's Office management concurs with the finding and recommendation. Management has reiterated to the Federal Funds/Financial Reporting staff the importance of following procedures and processing monthly revenue clearing draws immediately upon month end certification. The Federal Funds/Financial Reporting staff was also reminded that the grant reconciliation should be completed and adjustments made to the NCAS immediately after the monthly revenue clearing draws are processed.</p>

**93.558 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (continued)****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-50	<u>Reporting:</u>  Reportable Condition	<p data-bbox="519 588 1468 619"><u>Federal Reports Contained Erroneous or Undocumented Data</u></p> <p data-bbox="519 651 1468 766">The review procedures employed by the Division of Social Services did not ensure accuracy in Temporary Assistance for Needy Families (TANF) reports. Also documentation was not available to support the number of families reported on one report. We noted the following errors:</p> <ul data-bbox="519 808 1468 1018" style="list-style-type: none"> <li data-bbox="519 808 1468 892">• Employment hours were incorrectly reported in three of the seventy-five cases in the January section of the "SSP-MOE Data Report" for the quarter ending March 31, 2001. Keying errors caused the mistakes.</li> <li data-bbox="519 934 1468 1018">• Documentation was not available to support the number of families reported in fifteen of the eighteen programs included in the "ACF 204 Annual Report."</li> </ul> <p data-bbox="519 1060 1468 1113">Good internal controls dictate that amounts reported on federal reports be accurate and agree to the supporting documentation.</p> <p data-bbox="519 1155 1468 1302"><i>Recommendation:</i> The Division should implement review procedures to ensure that data reported on federal reports are accurate and agree to the supporting documentation. Review procedures could include periodic comparison of reports to supporting records. Also, documentation should be maintained to support all amounts disclosed on the reports.</p> <p data-bbox="519 1344 1468 1522"><i>Agency Response:</i> DSS concurs with the audit finding. Corrective Action for the SSP-MOE Data Report was completed on January 18, 2002, with re-transmission of the data for the affected quarter. All documentation and formulae for the 2001 ACF-204 report are maintained by the Planning and Information Section. This report, with accompanying documentation, was completed in December 2001.</p>
01-SA-51	<u>Subrecipient Monitoring:</u>  Material Weakness  Material Noncompliance	<p data-bbox="519 1585 1468 1617"><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p data-bbox="519 1648 1468 1732">The Department did not issue a management decision within the required time frame for audit findings that relate to federal awards made to subrecipients. See finding 01-SA-1 for a description.</p>

**93.558    TEMPORARY ASSISTANCE FOR NEEDY FAMILIES**

**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Office of the State Controller

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-52	Cash <u>Management:</u>  Reportable Condition	<u>Calculation of Interest Liability to the Federal Government Contained Errors</u>  The Office of the State Controller (OSC) did not consistently follow prescribed procedures when performing interest liability calculations. See finding 01-SA-3 for a description.

**93.563 CHILD SUPPORT ENFORCEMENT****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-53	Allowable Costs/Cost Principles:  Reportable Condition  Questioned Cost Finding  \$112,536	<p data-bbox="537 554 1203 583"><u>Expenditures Erroneously Charged to Federal Programs</u></p> <p data-bbox="537 617 1321 646">The Department erroneously charged federal programs as follows:</p> <ul data-bbox="537 680 1464 1079" style="list-style-type: none"> <li data-bbox="537 680 1464 890">• The Child Support Enforcement (CSE) Program was overcharged by \$170,510. The accounting clerk erroneously coded one transaction so that it would be directly charged to the CSE Program even though the supporting documentation indicated that the charge benefited the entire Division of Social Services. The Department's review procedures did not detect the coding error. We question \$112,536, which is the federal share of the amount overcharged.</li> <li data-bbox="537 932 1464 1079">• The Department's review procedures were inadequate and failed to detect a coding error on a reclassification entry. Postage expense of \$32,020 was erroneously charged to the Low Income Home Energy Assistance Program (LIHEAP) rather than the appropriate public assistance grants. We question costs of \$32,020 to the LIHEAP grant.</li> </ul> <p data-bbox="537 1113 1464 1176">OMB Circular A-87 states that costs are allocable to a grant if the goods or services involved are charged in accordance with relative benefits received.</p> <p data-bbox="537 1209 1464 1390"><i>Recommendation:</i> Accounting clerks should be reminded of the importance of charging transactions to the proper funding source. Review procedures should be reinforced to prevent errors. After discussing this issue with the auditee, an adjusting entry was made in August 2001 to correct the coding error in the CSE Program. The Department should make an adjustment to the LIHEAP grant to reclassify the postage incorrectly billed to that program.</p> <p data-bbox="537 1423 1464 1881"><i>Agency Response:</i> The DHHS Controller's Management concurs with the finding and recommendation. This error was corrected per BC Document #24312AP025 entered on 08/17/01 with an effective date of 07/31/01. The correction was provided within the "Child Support Enforcement Program Financial Report, Part 1: Quarterly Report of Expenditures and Estimates" for the quarter ended September 30, 2001, as a "Prior Quarter Adjustment". The situation was highly unusual concerning changes to the amount of the invoice and the fact that the individual who pre-coded the invoice for payment used the incorrect center based on an original BD-606 that was later revised using different expenditure coding. The invoice paid in error reflects the pay codes from the original BD-606 #110099 but the coding individual failed to detect the revision to this original on BD-606 #110180. Normally an expenditure of this significance would not be made without a purchase order in place but this transfer expenditure related to a major reorganization of the statewide mail distribution organization. Due to the rarity of this type of transaction and the</p>

**93.563 CHILD SUPPORT ENFORCEMENT (continued)****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>complexities involved and multiple revisions of both budget authorizations and invoices this does not constitute restructuring of procedures but it does call for more awareness and diligence on the part of general accounting reviews and division budget personnel's analysis prior to closeout of annual budget reports.</p> <p>Our procedures are to review the account codes and center combinations in order to verify that they are acceptable and also compare the coding to how budgeted positions within the cost center are coded to determine if the coding appears to be consistent. This error was an oversight and a rare occurrence. However, this event has prompted the general accounting unit supervisors to be more attentive to in-depth verification of unusual transactions where purchase orders are not used to control the expenditure coding data for extraordinary events such as occurred in this finding. In instances where there are extraordinary circumstances linked to material disbursements, and in the absence of a purchase order; the general accounting supervisors have been instructed to take the additional step of gaining written verification or at a minimum, verbal verification of the account/center coding combination from the respective divisional budget office. Verbal approvals will be noted on the pay documentation.</p> <p>An adjustment to the LIHEAP program will be entered as a reclassification entry and recorded in general fund 1993 as a prior year adjustment. This will also be completed by the end of this calendar year.</p>
01-SA-54      Equipment and Real Property <u>Management:</u> Reportable Condition	<p><u>Fixed Asset Records Not Updated Timely</u></p> <p>The Department did not follow established Office of State Controller procedures for updating equipment records. See 01-FS-13 for a description.</p>
01-SA-55      Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>The Department did not issue a management decision within the required time frame for audit findings that relate to federal awards made to subrecipients. See finding 01-SA-1 for a description.</p>



**93.563 CHILD SUPPORT ENFORCEMENT** (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-56	Special Tests and Provisions:	<u>Appropriate Action Not Taken in Child Support Cases</u>
	Material Weakness	<p>The prior audit of the Child Support Enforcement program disclosed cases in which the Division of Social Services had not taken appropriate or timely enforcement action to ensure that absent parents complied with court orders related to the payment of child support. The prior audit noted that appropriate action was not taken to ensure that paternity or support orders were established within required time frames. Also, the audit noted that there were interstate cases in which the appropriate action was not taken and cases in which medical insurance coverage was not enforced.</p> <p>Our current audit indicated no improvement in controls except for enforcing medical support obligations. The Division failed to take the appropriate action or failed to take the required action in the established time frames for a number of cases. All cases tested originated from State operated offices. The case errors are described as follows:</p> <ol style="list-style-type: none"> <li>Paternity was not established within the required time frame for twenty-three of the thirty cases tested in paternity status, a 77% error rate. Actions contributing to the noncompliance included failure to take action on successful "locate matches," failure to verify potential mailing addresses or employment, failure to contact the absent parent when a verified address was available, or failure to take action on the case within the required time frame.</li> <li>A support obligation was not established or no attempt was made to establish a support obligation within the required time frame for nineteen of thirty cases tested in establishment status, a 63% error rate. Actions contributing to the noncompliance included failure to take action on successful "locate matches," failure to verify potential mailing addresses or employment, or failure to "serve process" within ninety days.</li> <li>Appropriate or timely enforcement action was lacking for thirteen of thirty cases tested in delinquent status, a 43% error rate. There was no enforcement action taken for seven of these cases. In two cases the "service of process" actions were not adequately documented. Enforcement action was not taken for the other four cases within the required time frames. The actions taken were from one month to four months late.</li> <li>Appropriate enforcement action was lacking for five of the thirty cases tested to determine if medical support obligations had been secured or enforced, a 17% error rate. In three cases the absent parent was working</li> </ol>
	Material Noncompliance	

**93.563 CHILD SUPPORT ENFORCEMENT (continued)****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>and insurance was available but the child had not been included on the absent parent's insurance policy. In the other two cases, the case files were not documented sufficiently to determine if insurance was available.</p> <p>e. Appropriate action was not taken within the required time frame for seventeen of the thirty interstate cases tested, a 57% error rate:</p> <ol style="list-style-type: none"> <li>1) Four cases were not referred to other states within the required twenty calendar days of locating the absent parent in the other state. Documents for these four cases were sent to the other states from eight to ninety-one days late.</li> <li>2) The interstate transmittal documents were never sent to the other states in five cases.</li> <li>3) There was no contact with the responding states to check on two cases even though there had been no activity on the cases during the year.</li> <li>4) No action was taken on four cases after receiving a request from the initiating state. There was no indication that action should have been delayed due to additional information needed from the initiating state.</li> <li>5) In two cases, the responding interstate cases were not processed within the required time frame.</li> <li>6) In one of the cases noted above, the central registry section acknowledged receipt of the case six days after the required time frame.</li> </ol>

Our sample error rates, with the exception of medical support, exceed the 25% error rate allowed by the federal government when determining whether the State substantially complied with these requirements. According to Division personnel, large case loads and unfilled vacant positions contributed to the numerous errors noted.

Federal regulations require IV-D agencies to maintain an effective system of monitoring compliance with support obligations. The appropriate enforcement action must be taken within thirty days of identifying noncompliance. Regulations require that within ninety days of locating an absent parent the Division must establish an order for support, establish paternity, or document unsuccessful attempts to achieve the same. Federal regulations require the

**93.563 CHILD SUPPORT ENFORCEMENT** (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>IV-D agency to enforce the health insurance coverage required by the support order. Federal regulations require actions to be taken on interstate cases in specified time frames including referring cases to other states within twenty calendar days of locating the absent parent in the other state and providing any services necessary as a responding state.</p> <p><i>Recommendation:</i> Management should ensure that the necessary actions on child support cases are taken within the required federal time frames.</p> <p><i>Agency Response:</i> DSS concurs with the audit finding. Child Support Enforcement (CSE) has developed a corrective action plan that includes multiple components. This year, CSE implemented the Monthly Performance Report to measure each County's performance in the areas of Establishment of Paternity and Support, Medical Enforcement, Review and Adjustment and Interstate. Additionally, CSE has made reports available that identify the specific cases that are out of compliance in these areas. The reports are available to each local office supervisor and to the Area Supervisors via the mainframe reporting system, X/PTR. The Monthly Performance Reports are in production and local corrective action plans are also in place. The local plans will be updated based on local office performance. The data warehouse training for Area Supervisors has begun and training for the local offices will begin in April, 2002.</p>

**93.568 LOW-INCOME HOME ENERGY ASSISTANCE****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-57	Allowable Costs/Cost Principles:  Reportable Condition  Questioned Cost Finding  \$32,020	<u>Expenditures Erroneously Charged to Federal Programs</u>  The Department erroneously charged federal programs because of coding errors. See finding 01-SA-53 for a description.
01-SA-58	Period of Availability of Federal Funds:  Material Weakness  Material Noncompliance	<u>Period of Availability Not Documented</u>  The Department reported on the federal SF-269A Financial Status Report for September 30, 2000 that the Low Income Home Energy Assistance Program (LIHEAP) 2000 grant was totally obligated, yet it was unable to provide evidence in support of this period of availability requirement.  The federal program's period of availability regulations require that at least 90% of the LIHEAP block grant funds be obligated in the fiscal year appropriated.  <i>Recommendation:</i> The Department should establish procedures to track, account for, and document obligations of the LIHEAP block grant by federal grant award and federal fiscal year to ensure that the period of availability of federal funds compliance requirement is met.  <i>Agency Response:</i> The Department concurs with the audit finding. The DSS will work with the Controller's Office and Budget Planning and Analysis to develop and implement a policy that will ensure all aspects to track the LIHEAP block grant by fiscal year thus, ensuring that the period of availability of funds requirements are met.
01-SA-59	Subrecipient Monitoring:  Material Weakness  Material Noncompliance	<u>Management Decision on Subrecipient Audit Reports Not Issued</u>  The Department did not issue a management decision within the required time frame for audit findings that relate to federal awards made to subrecipients. See finding 01-SA-1 for a description.

**93.575 CHILD CARE AND DEVELOPMENT BLOCK GRANT****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-60	Allowable Costs/ <u>Cost Principles:</u>  Reportable Condition  Questioned Cost Finding  \$12,544	<u>Employee Paid for Unearned Leave</u>  An employee was paid a full, regular salary during a four-month period while absent from work without earned leave. See 01-FS-17 for a description.
01-SA-61	Subrecipient <u>Monitoring:</u>  Material Weakness  Material Noncompliance	<u>Management Decision on Subrecipient Audit Reports Not Issued</u>  The Department did not issue a management decision within the required time frame for audit findings that relate to federal awards made to subrecipients. See finding 01-SA-1 for a description.

**93.596 CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-62	Subrecipient <u>Monitoring:</u>  Material Weakness  Material Noncompliance	<u>Management Decision on Subrecipient Audit Reports Not Issued</u>  The Department did not issue a management decision within the required time frame for audit findings that relate to federal awards made to subrecipients. See finding 01-SA-1 for a description.

**93.658 FOSTER CARE - TITLE IV-E****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-63	<u>Eligibility:</u>  Material Weakness  Material Noncompliance  \$1,178	<p><u>Criminal Record Checks Not Documented</u></p> <p>The Division of Social Services did not provide documentation that criminal record checks were conducted on prospective foster parents in three of the thirty foster family home records tested. The procedures in place during the audit period did not ensure that criminal record checks were performed on each individual in a licensed foster family home.</p> <p>Federal and State regulations require the State to provide documentation that criminal record checks were conducted on prospective foster parents. The federal share of the payments made to the homes noted above total \$1,178. Because likely questioned costs exceed \$10,000, we are questioning the payment of \$1,178.</p> <p><i>Recommendation:</i> After the end of the fiscal year the Division changed its policy and began requiring criminal background checks prior to the foster home license being issued. The Division should follow its revised procedures ensuring that it has on file evidence of criminal record checks on prospective foster parents prior to licensing foster home facilities.</p> <p><i>Agency Response:</i> DSS concurs with the audit finding. As noted above, the Division did change policy and is following new procedures. The corrective action on this issue was completed effective October 1, 2001.</p>
01-SA-64	<u>Subrecipient Monitoring:</u>  Material Weakness  Material Noncompliance	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>The Department did not issue a management decision within the required time frame for audit findings that relate to federal awards made to subrecipients. See finding 01-SA-1 for a description.</p>

**93.658    FOSTER CARE - TITLE IV-E**

**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Office of the State Controller

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-65	Cash <u>Management:</u>  Reportable Condition	<u>Calculation of Interest Liability to the Federal Government Contained Errors</u>  The Office of the State Controller (OSC) did not consistently follow prescribed procedures when performing interest liability calculations. See finding 01-SA-3 for a description.



**93.667 SOCIAL SERVICES BLOCK GRANT****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-66	Subrecipient <u>Monitoring:</u>  Material Weakness  Material Noncompliance	<p><u>Program Was Not Monitored</u></p> <p>As similarly reported in the prior audit report, the Division of Social Services did not perform monitoring procedures to provide reasonable assurance that the counties used Social Services Block Grant (SSBG) funds for only eligible individuals and allowable service activities. The Division's monitoring plan did not include monitoring procedures for the SSBG program. The Division paid \$31.9 million to the counties for SSBG benefit payments and services.</p> <p>OMB Circular A-133 requires that a pass-through entity monitor subrecipient activities to provide reasonable assurance that the subrecipient administers federal awards in compliance with federal requirements.</p> <p><i>Recommendation:</i> The Division should continue its efforts to develop and implement a monitoring process that addresses the federal requirements applicable to the subrecipients of SSBG funds.</p> <p><i>Agency Response:</i> The Department does perform monitoring activities on the SSBG grant; however, these monitoring activities have not been formalized in the Division's monitoring plan and have not been as extensive as they might be due to budgetary and personnel constraints. The Division will incorporate formal SSBG monitoring activities into their overall monitoring plan that will comply with OMB Circular A-133. DSS will move forward with the implementation of the plan next fiscal year 2002-03.</p>
01-SA-67	Subrecipient <u>Monitoring:</u>  Material Weakness  Material Noncompliance	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>The Department did not issue a management decision within the required time frame for audit findings that relate to federal awards made to subrecipients. See finding 01-SA-1 for a description.</p>

**93.767 STATE CHILDREN'S INSURANCE PROGRAM****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Teachers' and State Employee's Comprehensive Major Medical Plan

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-68	<u>Allowable Costs/ Cost Principles:</u>  Material Weakness	<u>Significant Weaknesses Over Information Systems General Controls</u>  We noted weaknesses in computer systems access controls. See 01-FS-22 for a description.
01-SA-69	<u>Procurement and Suspension and Debarment:</u>  Material Weakness  Material Noncompliance	<u>Required Debarment Certification Was Not Obtained</u>  The Agency did not obtain the debarment and suspension certification for the one contract that required it. Failure to secure the required certification increases the risk that the Agency may contract with or provide funds to a debarred company, individual or subrecipient.  The federal government may prohibit individuals or organizations convicted of fraud or found in violation of government contracts or federal laws from contracting for or receiving awards from federal funds. Forty-five CFR 76.510(b) requires contractors receiving individual awards of \$100,000 or more to certify that the organization and its principals are not suspended or debarred.  <i>Recommendation:</i> The Agency should obtain the required debarment certification for its contractors as part of the standard procurement process.  <i>Agency Response:</i> The required debarment certification has been obtained.

**93.767 STATE CHILDREN'S INSURANCE PROGRAM****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-70	Subrecipient <u>Monitoring:</u>  Material Weakness  Material Noncompliance	<u>Management Decision on Subrecipient Audit Reports Not Issued</u>  The Department did not issue a management decision within the required time frame for audit findings that relate to federal awards made to subrecipients. See finding 01-SA-1 for a description.

**93.778 MEDICAL ASSISTANCE PROGRAM****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-71	Allowable Costs/Cost Principles:  Reportable Condition  Questioned Cost Finding  \$49,943	<p><u>Unapproved Allocated Charges to the Medicaid Program</u></p> <p>The Medicaid program was charged for allocated computer usage costs. However, the Division of Social Services' approved cost allocation plan did not include the Medicaid program as a benefiting program in the cost center used to allocate these costs. We are questioning \$49,943 in unapproved allocations and charges to the Medicaid program.</p> <p>Cost allocations and methods of charging costs should be in accordance with the cost allocation plan approved by the Federal cognizant agency.</p> <p><i>Recommendation:</i> The Division of Social Services should include the Medicaid program into the cost allocation plan and an amended cost allocation plan should be submitted to the federal Division of Cost Allocation for review and approval.</p> <p><i>Agency Response:</i> The DHHS Controller's Office concurs with this finding. The allocation methodology for RCC 2172, Economic Independence Automation, was changed in January 2000 in response to a reorganization of the Economic Independence Section. Responsibility for EIS operations was added to the RCC and Medicaid was added as a funding source. A large number of cost centers were impacted by this reorganization and, unfortunately, the narrative for RCC 2172 was inadvertently not updated to reflect the change. The inclusion of Medicaid as a benefiting program in this RCC was correct. The Cost Allocation Branch has amended the narrative retroactive to January 1, 2000 to include Medicaid as a benefiting program. This amendment will be submitted to the Division of Cost Allocation for approval by March 8, 2002.</p>
01-SA-72	Allowable Costs/Cost Principles:  Reportable Condition  Questioned Cost Finding  \$52,912	<p><u>Services Billed Were Not Supported by Medical Records</u></p> <p>From tests of 300 Medicaid claims we uncovered five claims that were in error. See 01-FS-15 for a description.</p>

**93.778 MEDICAL ASSISTANCE PROGRAM (continued)****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-73	Allowable Costs/Cost Principles:  Reportable Condition	<u>Some Employees Had Improper Access to the Medicaid Management Information System and the Eligibility Information System</u>  We noted weaknesses in computer systems access controls. See 01-FS-14 for a description.
01-SA-74	Procurement and Suspension and Debarment:  Reportable Condition	<u>Internal Control Weaknesses Were Identified in the Division's Contracting Process</u>  Our tests of fifteen contracts disclosed internal control weaknesses in the Division's contracting process. See 01-FS-16 for a description.
01-SA-75	Subrecipient Monitoring:  Material Weakness  Material Noncompliance	<u>Management Decision on Subrecipient Audit Reports Not Issued</u>  The Department did not issue a management decision within the required time frame for audit findings that relate to federal awards made to subrecipients. See finding 01-SA-1 for a description.
01-SA-76	Special Tests and Provisions:  Material Weakness  Material Noncompliance	<u>Required System Review Report Was Not Issued</u>  The Division of Information Resource Management (DIRM) did not issue a completed and approved "Biennial Security Review Report" for 2000 as required by regulations. DIRM completed a draft report of the 2000 biennial security review; however, the report was not approved at the appropriate levels and was not issued.  Forty-five CFR Section 95.621 requires State agencies to review, on a biennial basis, the ADP security system of installations involved in the administration of Health and Human Services and to maintain reports of the reviews.  <i>Recommendation:</i> The Division of Information Resource Management should obtain the appropriate approvals and issue the 2000 security review report. Also, DIRM should ensure that reports on future reviews are approved and released in a timely manner.  <i>Agency Response:</i> The Division's Management concurs with the finding and recommendation. The 2000 Biennial Security Review was completed by the

**93.778 MEDICAL ASSISTANCE PROGRAM** (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
		DHHS DIRM Security Administrator on April 9, 2001. The plan is being reviewed by DHHS Management and will be published by mid April 2002.
01-SA-77	Special Tests and Provisions:	<u>Nursing Facility Desk Audits Were Not Completed</u>
	Material Weakness	The Division of Medical Assistance (DMA) completed only 20% of the required nursing facility cost report desk audits. For fiscal year ending June 30, 2000, there were 341 nursing facility cost reports that required desk audits to be completed by June 30, 2001. DMA was able to complete only 70 desk audits and had 50 other desk audits in process. DMA did not receive audit reports on the remaining 221 facilities. Because of these conditions DMA was not able to verify the accuracy of the nursing facility cost reports.
	Material Noncompliance	
		The North Carolina State Plan, Section .0104(e), requires that nursing facility cost report desk audits be completed within 180 days after receiving the cost reports, which are due by December 31 <sup>st</sup> .
		<i>Recommendation:</i> The Division of Medical Assistance should enhance controls to ensure that the required desk audits for the nursing facility cost reports are completed on a timely basis.
		<i>Agency Response:</i> The Division of Medical Assistance (DMA) concurs with the State Auditor's recommendation that steps be taken to ensure that desk audits of cost reports be completed on a timely basis.
		DMA is required to desk audit the annual nursing facility cost reports by June 30 <sup>th</sup> of each year. Over the years, the Audit Section has been performing a more comprehensive desk audit. Also, the number of nursing facilities to audit has increased. DMA desk audits encompass 100% of the nursing facilities. To audit these cost reports, 8 full-time auditors and one part-time auditor (8.5 positions) are available. (In prior years, we had 9 full-time auditors available for 350 nursing facility desk audits.) During the audit of the 2000 nursing facility cost reports, there were two vacant auditor positions. The State-hiring freeze of 2001 prevented filling these vacant positions. In addition, we had three other auditors with less than one year's experience. Our two experienced auditors were responsible for reviewing the 200 yearly field audited cost reports. This contributed to the failure of completing the audits by June 30 <sup>th</sup> .
		Suggestions to complete desk audits of cost reports on a timely basis: <ul style="list-style-type: none"> <li>Extend 180-day desk audit time table to 270 days to prevent limited scope</li> </ul>

**93.778 MEDICAL ASSISTANCE PROGRAM (continued)****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

Type of Finding/ Questioned Costs	Findings and Recommendations
	audits and to comply with the North Carolina State Plan, or
	<ul style="list-style-type: none"><li>• Increase staff by approximately 2-3 auditors in order to complete audits by June 30<sup>th</sup></li><li>• Take steps to retain experienced auditors. (Some experienced auditors have gained valuable experience in our section and have left for positions in CPA firms, Attorney General's Medicaid Investigations Unit and other State government departments.), or</li><li>• Limit the scope of the desk audits, therefore decreasing the time to complete the audits.</li></ul>
	<p>Note that non-compliance with the June 30<sup>th</sup> deadline will likely continue for the 2001 cost report audits. These cost reports are required to be desk audited by June 30, 2002. We lost two additional auditors recently. One left for a budget analyst position within DMA. The other was recalled to military active duty due to the War in Afghanistan. We have hired three new auditors in the past three months. We still have one vacant auditor position that has been frozen. We hired one temporary auditor to alleviate the workload. We currently have only one auditor with more than 18 months experience.</p>

**93.778 MEDICAL ASSISTANCE PROGRAM****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Office of the State Controller

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-78	Cash <u>Management:</u>  Reportable Condition	<u>Calculation of Interest Liability to the Federal Government Contained Errors</u>  The Office of the State Controller (OSC) did not consistently follow prescribed procedures when performing interest liability calculations. See finding 01-SA-3 for a description.



**93.959 BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-79	Activities Allowed or Unallowed:	<u>Regulations Only Allow Two-Day Cash Advances to Subrecipients</u>
	Material Weakness	<p>The Division contracts with 39 area mental health centers for delivery of SAPT related services. During July the centers draw approximately 1/12<sup>th</sup> of the state funds budgeted. During August and for each subsequent month approximately 1/11<sup>th</sup> of both state/federal funds budgeted are disbursed. The Division considers these payments as "reimbursement based"; however, the payments are not supported from expenditure reports submitted by the centers. In our opinion, if the "reimbursements" are not based on expenditure reports for clients served, then the 1/11<sup>th</sup> monthly payment process is nothing more than a monthly advance system. Therefore, we question \$26.7 million in payments made to the area mental health centers for the State's fiscal year ended June 30, 2001.</p> <p>The Division also has contracts with numerous non-profit entities. The Division permits these entities to obtain advances from thirty to sixty-days before the actual expenditures are incurred.</p> <p>OMB A-133 cash management requirements state that the Division must assure that subrecipients conform to substantially the same timing requirements that apply to the State, which is a two-day advance under the Treasurer-State Agreement (TSA).</p> <p><i>Recommendation:</i> The Division should develop new policies and procedures for making payments to these entities. These procedures should ensure that contract payments are based upon expenditure reports submitted for clients served. Further, the Division should adhere to the TSA two-day advance rules.</p> <p><i>Agency Response:</i> The Division concurs with the Auditor's finding. The DHHS Cash Management Plan was revised to ensure compliance with federal regulations that federal funds were not advanced to the area mental health centers. Within the Pioneer system of reporting and payments, it was assumed that delaying federal funds payments until August was the best method to ensure funds had been spent at the area mental health center in July and the August payment would be considered a "reimbursement". In the Pioneer reporting/payment methodology, there is no opportunity to compare payments and expenditures. The Division will work with the DHHS Controller's Office to address the Pioneer reporting/payment methodology in the Substance Abuse Block Grant plan to gain concurrence from the federal agency that the Pioneer system complies with the regulations as stated in 45 CFR 92.20. The Division and the DHHS Controller's Office are also in the statewide implementation phase of the Integrated Payment and Reporting</p>
	Material Noncompliance	
	\$26,700,000	

**93.959 BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE (continued)****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>System (IPRS). In the IPRS, area mental health centers will submit claims to the MMIS+ and be paid for each claim submitted. Final implementation is expected by June 30, 2003. At that time, the Pioneer system will no longer be utilized and area mental health centers will be paid as claims are filed. Accordingly, the Division feels that the question of advance payments will no longer exist.</p> <p>Also, the Division will monitor contract payments to ensure that federal funds will not be advanced before actual expenditures have been incurred as required under the Treasurer-State Agreement (TSA) two-day advance.</p>
01-SA-80	Allowable Costs/Cost <u>Principles:</u>  Material Weakness  Material Noncompliance	<p><u>Regulations Only Allow Two-Day Cash Advances to Subrecipients</u></p> <p>Payments to the area mental health centers are not based on expenditure reports for clients served. As a result, adequate documentation to support the payments was not available. See finding 01-SA-79 for a description.</p>
01-SA-81	Allowable Costs/Cost <u>Principles:</u>  Reportable Condition	<p><u>Inadequate Controls Over Amendments to Cost Allocation Plan</u></p> <p>Cost allocation plan amendments initiated by the Division of Mental Health, Developmental Disabilities, and Substance Abuse Services and sent to the Department's Controller's office are usually processed by emails or telephone calls. This practice is too informal, does not provide adequate justification for the amendments, and does not provide evidence that the amendments are properly dated, reviewed and approved.</p> <p>An effective internal control structure addresses the design and use of documents, describes transactions in sufficient detail to permit proper recording, and documents that transactions are properly dated and approved.</p> <p><i>Recommendation:</i> The Department should develop procedures that require the Division to document, explain and justify any amendments to the cost allocation plan. Further, the documentation should be reviewed and approved prior to sending the amendments to the Department's Controller's office.</p> <p><i>Agency Response:</i> The DHHS Controller's Office Management concurs with this finding. It is important to note, however, that the DMH/DD/SAS first implemented a Public Assistance Cost Allocation Plan (CAP) in SFY 1999-2000. Lack of familiarity with CAP requirements on the part of Division staff, the significant reorganization cited by Division officials, and turnover in the</p>

**93.959 BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE (continued)****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
		Controller's Office Cost Allocation Branch staff with responsibility for the DMH/DD/SAS CAP exacerbated the problems identified in this finding.
01-SA-82	Cash <u>Management:</u> Material Weakness Material Noncompliance	<u>Regulations Only Allow Two-Day Cash Advances to Subrecipients</u>  Monthly payments to the area mental health centers are based on a percentage of the contract budget. As a result, we consider the monthly payment process nothing more than a monthly advance system. See finding 01-SA-79 for a description.
01-SA-83	Matching, Level of Effort, <u>Earmarking:</u> Material Weakness Material Noncompliance \$33,800,000	<u>Accounting Records Are Inadequate to Support Federal Grant Compliance Requirements</u>  The accounting records are not designed to track Substance Abuse Prevention and Treatment (SAPT) Block Grants separately by federal fiscal year. In fact, all SAPT grant awards are commingled and tracked under just one, generic federal reimbursement code. Consequently, no audit trail is available to match recorded (actual) expenditures to a specific grant.  Additionally, accounting records are not designed to classify SAPT expenditures in sufficient detail to support grant-earmarking requirements. Our audit tests revealed the following problems: <ul style="list-style-type: none"> <li>• <i>Of the amount earmarked for alcohol and drug prevention/treatment, not less than 20% of the grant shall be expended for SAPT primary prevention programs (45 CFR section 96.135(b)(1)).</i></li> </ul> Documentation to support compliance with this earmarking <i>requirement</i> was done on the State's fiscal year and the documentation included a combination of estimated and recorded (actual) expenditures. We were unable to correlate the earmarking documentation provided on the State's fiscal year to a specific grant. <ul style="list-style-type: none"> <li>• <i>Not less than 2% and not more than 5% of the grant shall be expended on projects that provide early intervention services for HIV disease (45 CFR section 96.128(a)(1) and (d)).</i></li> </ul> Documentation to support compliance with this earmarking requirement was done on the State's fiscal year and the documentation included a combination of estimated and recorded (actual) expenditures. We were unable to correlate the earmarking documentation provided on the State's

**93.959 BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE (continued)****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>fiscal year to a specific grant.</p> <ul style="list-style-type: none"> <li><i>No more than 5% of the grant may be expended to pay costs to administer the grant (45 CFR section 96.135(b)(2)).</i></li> </ul> <p>Documentation to support compliance with the costs to administer the grant was tracked in the accounting records. However, the tracking of administrative costs is virtually a moot point since we are unable to associate the recorded administrative costs to a specific federal grant award. However, even under the Division's method of tracking administrative costs on the State's fiscal year, the administrative costs reported exceeded the 5% earmarking limit.</p> <p>In accordance with 45 CFR Subpart C, section 96.30, fiscal controls and accounting procedures must be sufficient to (a) permit preparation of reports required by statute authorizing the grant and (b) permit the tracing of funds to a level of expenditure adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of the statute authorizing the block grant. Under OMB A-133, control procedures should be in place to provide reasonable assurance that compliance requirements are being met, and the information and communication system should ensure reports are provided timely and, when necessary, appropriate corrective action is taken.</p> <p>Since controls and accounting procedures are not sufficient to provide reasonable assurance that federal compliance requirements are met, we question \$33.8 million in SAPT block grant expenditures expended during the State's fiscal year ended June 30, 2001.</p> <p><b>Recommendation:</b> The Division should design its accounting records to identify and track expenditures by each block grant awarded. Further, expenditures should be classified and segregated in sufficient detail to support federal earmarking requirements.</p> <p><b>Agency Response:</b> As discussed with the State Auditor staff during the exit conference, it was agreed that the Division was not out of compliance in meeting the obligation of the SAPT primary prevention amount earmarked for alcohol and drug prevention/treatment. It was also agreed that the Division was not out of compliance in meeting the requirement for early intervention services for HIV disease. The issue was how the Division currently tracks the SAPT block grant funds on the State's fiscal year. Beginning with the FFY02 award, the Division will work with the DHHS Controller's Office to set up unique RCC's to track how the SAPT block grant awards are expended in order to correlate the earmarking requirements more clearly. In addition, separate accounts have been established to track prevention set-aside and</p>

**93.959 BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE (continued)****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>HIV requirements as follows:</p> <p>Acct: 536911 UCR Child SA Prevention</p> <p>Acct: 536912 UCR Adult SA Prevention</p> <p>Acct: 536913 UCR HIV</p> <p>The unique RCC's will be established to clearly track the SAPT expenditures and cost will be reclassified back to the beginning of Federal Fiscal Year 2002 prior to June 30, 2002.</p> <p><i>Auditor's Response:</i> We take issue with the agency's assertion that we "agreed that the Division was not out of compliance in meeting..." earmarking requirements. The statements we made at the exit conference were consistent with the contents of the audit finding and bear repeating herein. Determination of the agency's compliance related to the Period of Availability of Federal Funds requirements was not possible because the agency commingled federal financial participation from different grant years. Because accounting records and expenditures to support earmarking could not be associated (matched) to a specific grant, compliance with earmarking requirements also could not be audited.</p>
01-SA-84	<p data-bbox="310 1287 505 1367">Matching, Level of Effort, <u>Earmarking:</u></p> <p data-bbox="342 1383 461 1436">Reportable Condition</p> <p data-bbox="537 1287 1101 1314"><u>Inadequate Control Over Level of Effort Reports</u></p> <p data-bbox="537 1350 1463 1409">The Division does not have effective internal controls in place when preparing the level of effort (LOE) reports. Problems encountered are:</p> <ul data-bbox="537 1430 1463 1734" style="list-style-type: none"> <li>• There was no evidence that the source documents used to support the LOE reports were reviewed for allowability and reasonableness. In fact, some of the supporting documents are not generated or obtained by the Division, thus limiting the Division's ability to assess the reasonableness of the data.</li> <li>• There was no evidence that the final LOE reports, which are submitted to the federal Department of Health and Human Services as part of the SAPT Block Grant Application, are reviewed by the Division for accuracy and consistency.</li> </ul> <p data-bbox="537 1770 1463 1885">The Division's internal control should provide reasonable assurance that the LOE requirements are met using only allowable costs that are properly calculated and supported. Proper controls should include reviews to assess the accuracy and allowability of the transactions that support the reports and to</p>

**93.959 BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE (continued)****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>ensure that the individual reports are complete and fairly presented.</p> <p><i>Recommendation:</i> We recommend that the Division strengthen its internal control over the gathering, preparing, reviewing, and approving of LOE reports.</p> <p><i>Agency Response:</i> The Division concurs with the audit finding. The Division will revise current internal controls when providing information used in preparation of the level of effort (LOE) reports. Information used in preparing the LOE reports, as part of the SAPT block grant application, includes data from various source documents within the Division and other State agencies. Source documents will be required by the Division as part of the internal controls for review and approval before becoming an official part of the LOE report.</p> <p>The Division will review all data and supporting documents for accuracy and consistency of information provided as part of the SAPT block grant application.</p>
01-SA-85	Period of Availability of Federal Funds:  Material Weakness  Material Noncompliance	<p><u>Accounting Records are Inadequate to Support Federal Grant Compliance Requirements</u></p> <p>The accounting records are not designed to track Substance Abuse Prevention and Treatment Block Grants separately by federal fiscal year. See finding 01-SA-83 for a description.</p>
01-SA-86	Subrecipient Monitoring:  Material Weakness  Material Noncompliance	<p><u>Monitoring Procedures for Subrecipients Need Improvements</u></p> <p>Last year an audit finding was written that sufficient monitoring documentation was not presented to support monitoring requirements. In the Division's response to the finding, the Division identified on-site monitoring and desk reviews of the <i>Semi-Annual SAPT Compliance Reports</i> as the two main monitoring procedures that they would implement during fiscal year 2001.</p> <p>The results of our current year tests related to monitoring are:</p> <ul style="list-style-type: none"> <li>On-site monitoring visits at the area mental health centers were performed and documented by the Division's Program Accountability Unit. However, the on-site monitoring visits did not include procedures related to eligibility determination. Thus, on-site visits do not provide reasonable assurances that services were provided to only eligible clients. Further, the results of</li> </ul>

**93.959 BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE (continued)****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>the on-site visits were not forwarded to the Division's program staff. Consequently, the Division did not perform appropriate follow-up and corrective actions.</p> <ul style="list-style-type: none"> <li>• The Division obtained semi-annual compliance reports from the centers. In the corrective action plan to the prior year finding, the Division stated that specialty program staff in the Substance Abuse Services Section would be responsible for reviewing the report, assessing compliance, communicating findings with the area programs, taking necessary corrective action (including assessing a financial penalty if necessary) and documenting all monitoring activities. However, we found no evidence that these activities were performed.</li> <li>• The Division's primary monitoring procedure for non-profit entities is a desk review of the <i>Contractor Progress Reports</i>. We found that the desk reviews were not consistently preformed. There were instances where the Division did not receive <i>Contractor Progress Reports</i> and there was no evidence that follow-up was done to obtain the reports. There were other instances where reports were received, but there was no evidence that appropriate reviews had occurred.</li> </ul> <p>OMB A-133 states that the pass-through entity is responsible for monitoring the subrecipients' activities to provide reasonable assurance that the subrecipient administers Federal awards in compliance with federal requirements.</p> <p><i>Recommendation:</i> The Division should develop and implement an effective monitoring process. The process should ensure that all monitoring compliance requirements are met, including corrective action plans when necessary.</p> <p><i>Agency Response:</i> The Division concurs with two of the three items noted in the finding. In cooperation with the Program Accountability Branch, the Substance Abuse Services Section will immediately proceed with the delineation, adoption, and implementation of an amended SAPT block grant monitoring protocol to include the auditor's review of the Level of Eligibility (LOE) Reporting Form which determines eligibility in the clinical record of all Substance Abuse Services clients to ensure that services are being delivered to individuals with a Primary Disability of Substance Abuse.</p> <p>The Division does not agree with the finding related to the semi-annual compliance reports. The Division's response to last years audit finding (ref.# DHHS-DMH-SAPTBG CFDA #93.959 #4460 00-SA-70) stated that,</p>

**93.959 BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE (continued)****III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2001

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>“Beginning in SFY00-01, the following specialty program staff in the Substance Abuse Services Section will be responsible for additional SAPTBG monitoring of area program compliance with designated SAPTBG requirements included in the Performance Agreement.” Upon review of this statement, the Division contacted [personal identifying information omitted] State Auditor, at 9:40 am on November 29, 2001 to report the incorrect SFY documented in the final audit. The auditor agreed that the SFY printed was incorrect. The correct audit response should have read, “Beginning in SFY01-02,....” The original audit finding was documented in March, 2001 with a correction action plan to begin July, 2001.</p> <p>The Contractor Progress Reports are received monthly, quarterly and/or annually depending on the type of services provided for a particular project. The Substance Abuse Section, in conjunction with the Administration and Contracts Unit, will establish guidelines for monitoring the receipt of these reports in a timely manner depending on each contractor’s timeframe submission of the Progress Report. Each Progress Report will be reviewed by the Substance Abuse Contract Administrator within 30 days of receipt of the report for approval.</p> <p><i>Auditor’s Response:</i> Although there was a technical date error in the Division’s response to last year’s finding (<i>Single Audit Report</i> issued in March 2001), the Division did not bring this to our attention until approximately 8 months after the <i>Single Audit Report</i> was issued. It is not practical to reissue a released report for a technical error made in an <i>Agency Response</i>.</p> <p>Due to the timing of the prior year finding, we agree that it is unreasonable to have expected all corrective actions suggested by the Division to have been in-place and operational prior to July 2001. However, the purpose of obtaining the semi-annual compliance reports from each center is to provide the Division with a means to monitor subrecipients for compliance with federal and state requirements. When the Division fails to review the reports for compliance, communicate findings and take corrective actions; then, the Division is in violation of federal monitoring requirements.</p>
01-SA-87	<p><u>Subrecipient Monitoring:</u></p> <p>Material Weakness</p> <p>Material Noncompliance</p> <p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>The Department did not issue a management decision within the required time frame for audit findings that relate to federal awards made to subrecipients. See finding 01-SA-1 for a description.</p>



**STATEWIDE ISSUE****III. Federal Award Findings and Questioned Costs**

N. C. Office of the State Controller

For the Fiscal Year Ended June 30, 2001

	Type of Finding/ Questioned Costs	Findings and Recommendations
01-SA-88	Allowable Costs/Cost Principles:  Material Noncompliance  \$129,900,000	<u>State Failed to Remit Matching Contributions to Employee Pension Fund</u>  During fiscal year 2001 the State of North Carolina used \$129.9 million of recorded pension costs to avoid a budget deficit in the State's General Fund. See 01-FS-6 for a description.

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## **Summary of Findings and Questioned Costs**

**Summary of Findings and Questioned Costs  
By Federal Agency**

For the Fiscal Year Ended June 30, 2001

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U. S. Department of Agriculture:	10.551	01-SA-1	Management Decision on Subrecipient Audit Reports Not Issued	\$
				0
	10.557	01-SA-2	Management Decision on Subrecipient Audit Reports Not Issued	
		01-SA-3	Calculation of Interest Liability to the Federal Government Contained Errors	0
	10.558	01-SA-4	Management Decision on Subrecipient Audit Reports Not Issued	
		01-SA-5	Subrecipient Audit Reports Not Adequately Reviewed	0
	10.561	01-SA-6	Management Decision on Subrecipient Audit Reports Not Issued	0
				0
			Total Federal Agency	0
U. S. Department of Labor:	17.225	01-SA-7	Access Rights for Separated Employees Not Removed Timely	
		01-SA-8	Some Quarterly Tax and Wage Reports Not Retained	
		01-SA-9	Claimant Eligibility Not Always Adequately Documented	427
				427
			Total Federal Agency	427
U. S. Department of Transportation:	20.600	01-SA-10	Equipment Purchased Without Required Approval	20,727
		01-SA-11	Funds Provided to Subrecipients Without Executed Contract Agreements	
		01-SA-12	Expenditures Charged to a Grant After the Period of Availability	
		01-SA-13	Required Debarment Certifications Were Not Obtained	
		01-SA-14	Subrecipient Monitoring Procedures Not Documented	
		01-SA-15	Audit Requirements Incorrectly Stated in Subrecipient Contracts	
				20,727
	20.601	01-SA-16	Funds Provided to Subrecipients Without Executed Contract Agreements	
		01-SA-17	Expenditures Charged to a Grant After the Period of Availability	
		01-SA-18	Required Debarment Certifications Were Not Obtained	

**Summary of Findings and Questioned Costs  
By Federal Agency**

For the Fiscal Year Ended June 30, 2001

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U. S. Department of Transportation: (continued)		01-SA-19	Subrecipient Monitoring Procedures Not Documented	
		01-SA-20	Audit Requirements Incorrectly Stated in Subrecipient Contracts	<u>0</u>
	20.602	01-SA-21	Funds Provided to Subrecipients Without Executed Contract Agreements	
		01-SA-22	Required Debarment Certifications Were Not Obtained	
		01-SA-23	Subrecipient Monitoring Procedures Not Documented	
		01-SA-24	Audit Requirements Incorrectly Stated in Subrecipient Contracts	<u>0</u>
	20.603	01-SA-25	Required Debarment Certifications Were Not Obtained	
		01-SA-26	Subrecipient Monitoring Procedures Not Documented	
		01-SA-27	Audit Requirements Incorrectly Stated in Subrecipient Contracts	<u>0</u>
	20.604	01-SA-28	Equipment Purchased Without Required Approval	46,512
		01-SA-29	Funds Provided to Subrecipients Without Executed Contract Agreements	
		01-SA-30	Expenditures Charged to a Grant After the Period of Availability	
		01-SA-31	Required Debarment Certifications Were Not Obtained	
		01-SA-32	Subrecipient Monitoring Procedures Not Documented	
		01-SA-33	Audit Requirements Incorrectly Stated in Subrecipient Contracts	<u>46,512</u>
	20.605	01-SA-34	Funds Provided to Subrecipients Without Executed Contract Agreements	
		01-SA-35	Required Debarment Certifications Were Not Obtained	
		01-SA-36	Subrecipient Monitoring Procedures Not Documented	
		01-SA-37	Audit Requirements Incorrectly Stated in Subrecipient Contracts	<u>0</u>
			Total Federal Agency	<u>67,239</u>
U. S. Environmental Protection Agency:	66.468	01-SA-38	Mathematical Inaccuracies in Annual Report	
		01-SA-39	Inadequate Subrecipient Monitoring	
		01-SA-40	Noncompliance With Environmental Review Requirements	<u>0</u>
			Total Federal Agency	<u>0</u>

**Summary of Findings and Questioned Costs  
By Federal Agency**

For the Fiscal Year Ended June 30, 2001

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
Federal Emergency Management Agency:	83.544	01-SA-41	Public Assistance Grant Progress Reports Were Incomplete	
		01-SA-42	Tracking of Subrecipient Audit Reports Inadequate	
		01-SA-43	Management Decisions on Subrecipient Audit Reports Not Issued	
		01-SA-44	Required Debarment Certifications Were Not Obtained	<u>0</u>
	83.545	01-SA-45	Required Debarment Certifications Not Obtained	<u>0</u>
			Total Federal Agency	<u>0</u>
U. S. Department of Education:	84.027	01-SA-46	Funds Were Provided to Subrecipients Who Were Never Approved for Funding	<u>0</u>
	84.126	01-SA-47	Basic Support Claims Were Not Properly Paid	19,876
		01-SA-48	Control Weaknesses Over Determination and Documentation of Client Eligibility	27,346
				Total Federal Agency
				<u>47,222</u>
U. S. Department of Health and Human Services:	93.558	01-SA-49	Excess Federal Funds Held	
		01-SA-50	Federal Reports Contained Erroneous or Undocumented Data	
		01-SA-51	Management Decision on Subrecipient Audit Reports Not Issued	
		01-SA-52	Calculation of Interest Liability to the Federal Government Contained Errors	<u>0</u>
	93.563	01-SA-53	Expenditures Erroneously Charged to Federal Programs	112,536
		01-SA-54	Fixed Asset Records Not Updated Timely	
		01-SA-55	Management Decision on Subrecipient Audit Reports Not Issued	
		01-SA-56	Appropriate Action Not Taken in Child Support Cases	<u>112,536</u>
	93.568	01-SA-57	Expenditures Erroneously Charged to Federal Programs	32,020
		01-SA-58	Period of Availability Not Documented	
		01-SA-59	Management Decision on Subrecipient Audit Reports Not Issued	<u>32,020</u>
			<u>32,020</u>	

**Summary of Findings and Questioned Costs  
By Federal Agency**

For the Fiscal Year Ended June 30, 2001

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U. S. Department of Health and Human Services: (continued)	93.575	01-SA-60	Employee Paid for Unearned Leave	12,544
		01-SA-61	Management Decision on Subrecipient Audit Reports Not Issued	12,544
	93.596	01-SA-62	Management Decision on Subrecipient Audit Reports Not Issued	0
	93.658	01-SA-63	Criminal Record Checks Not Documented	1,178
		01-SA-64	Management Decision on Subrecipient Audit Reports Not Issued	
		01-SA-65	Calculation of Interest Liability to the Federal Government Contained Errors	1,178
	93.667	01-SA-66	Program Was Not Monitored	
		01-SA-67	Management Decision on Subrecipient Audit Reports Not Issued	0
	93.767	01-SA-68	Significant Weaknesses Over Information Systems General Controls	
		01-SA-69	Required Debarment Certification Was Not Obtained	
		01-SA-70	Management Decision on Subrecipient Audit Reports Not Issued	0
	93.778	01-SA-71	Unapproved Allocated Charges to the Medicaid Program	49,943
		01-SA-72	Services Billed Were Not Supported by Medical Records	52,912
		01-SA-73	Some Employees Had Improper Access to the Medicaid Management Information System and the Eligibility Information System	
		01-SA-74	Internal Control Weaknesses Were Identified in the Division's Contracting Process	
		01-SA-75	Management Decision on Subrecipient Audit Reports Not Issued	
		01-SA-76	Required System Review Report Was Not Issued	
		01-SA-77	Nursing Facility Desk Audits Were Not Completed	
		01-SA-78	Calculation of Interest Liability to the Federal Government Contained Errors	102,855
	93.959	01-SA-79	Regulations Only Allow Two-Day Cash Advances to Subrecipients	26,700,000
		01-SA-80	Regulations Only Allow Two-Day Cash Advances to Subrecipients	
		01-SA-81	Inadequate Controls Over Amendments to Cost Allocation Plan	
		01-SA-82	Regulations Only Allow Two-Day Cash Advances to Subrecipients	
		01-SA-83	Accounting Records Are Inadequate to Support Federal Grant Compliance Requirements	33,800,000



**Summary of Findings and Questioned Costs  
By Federal Agency**

For the Fiscal Year Ended June 30, 2001

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U. S. Department of Health and Human Services: (continued)		01-SA-84	Inadequate Control Over Level of Effort Reports	
		01-SA-85	Accounting Records Are Inadequate to Support Federal Grant Compliance Requirements	
		01-SA-86	Monitoring Procedures for Subrecipients Need Improvements	
		01-SA-87	Management Decision on Subrecipient Audit Reports Not Issued	
				<u>60,500,000</u>
			Less amounts questioned for more than one reason	<u>(26,700,000)</u>
				<u>33,800,000</u>
			Total Federal Agency	<u>34,061,133</u>
Statewide Issue:		01-SA-88	State Failed to Remit Matching Contributions to Employee Pension Fund	129,900,000
				<u>129,900,000</u>
			Total Statewide Issue	<u>129,900,000</u>
			Total Questioned Costs	\$ <u><u>164,076,021</u></u>

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**Summary of Findings and Questioned Costs  
By State Agency**

For the Fiscal Year Ended June 30, 2001

State Agency	Finding	Finding Numbers	Questioned Costs
Administration:	1 Accounts Receivable Delinquent Notices Were Not Sent Out to Customers With Past Due Accounts	01-FS-3	\$
	2 Fixed Assets System Records Do Not Agree to the State Property Office Records for Land and Buildings	01-FS-5	
	3 Invoices Not Paid Timely	01-FS-4	
	4 Required Annual Motor Fleet Management Fixed Asset Inventory Not Conducted	01-FS-2	
		Total State Agency	0
Crime Control and Public Safety:	5 Management Decisions on Subrecipient Audit Reports Not Issued	01-SA-43	
	6 Public Assistance Grant Progress Reports Were Incomplete	01-SA-41	
	7 Required Debarment Certifications Not Obtained	01-SA-45	
	8 Tracking of Subrecipient Audit Reports Inadequate	01-SA-42	
		Total State Agency	0
Employment Security Commission:	9 Access Rights for Separated Employees Not Removed Timely	01-FS-19, 01-SA-7	
	10 Claimant Eligibility Not Always Adequately Documented	01-FS-18, 01-SA-9	427
	11 Some Quarterly Tax and Wage Reports Not Retained	01-FS-20, 01-SA-8	
		Total State Agency	427
Environment and Natural Resources:	12 Inadequate Subrecipient Monitoring	01-SA-39	
	13 Mathematical Inaccuracies in Annual Report	01-FS-7, 01-SA-38	
	14 Noncompliance With Environmental Review Requirements	01-SA-40	
		Total State Agency	0
Health and Human Services:	15 Accounting Records Are Inadequate to Support Federal Grant Compliance Requirements	01-SA-83, 01-SA-85	33,800,000
	16 Appropriate Action Not Taken in Child Support Cases	01-SA-56	
	17 Basic Support Claims Were Not Properly Paid	01-FS-12, 01-SA-47	19,876
	18 Control Weaknesses Over Determination and Documentation of Client Eligibility	01-SA-48	27,346
	19 Criminal Record Checks Not Documented	01-SA-63	1,178

**Summary of Findings and Questioned Costs  
By State Agency**

For the Fiscal Year Ended June 30, 2001

State Agency	Finding	Finding Numbers	Questioned Costs
Health and Human Services: (continued)			
	20 Employee Paid for Unearned Leave	01-FS-17, 01-SA-60	12,544
	21 Excess Federal Funds Held	01-SA-49	
	22 Expenditures Erroneously Charged to Federal Programs	01-SA-53, 01-SA-57	112,536 32,020
	23 Federal Reports Contained Erroneous or Undocumented Data	01-SA-50	
	24 Federal Revenue Not Collected	01-FS-10	
	25 Fixed Asset Records Not Updated Timely	01-FS-13, 01-SA-54	
	26 Inadequate Control Over Level of Effort Reports	01-SA-84	
	27 Inadequate Controls Over Amendments to Cost Allocation Plan	01-SA-81	
	28 Internal Control Weaknesses Were Identified in the Division's Contracting Process	01-SA-74	
	29 Invoices Erroneously Paid Twice	01-FS-11	
	30 Management Decision on Subrecipient Audit Reports Not Issued	01-SA-1, 01-SA-2, 01-SA-4, 01-SA-6, 01-SA-51, 01-SA-55, 01-SA-59, 01-SA-61, 01-SA-62, 01-SA-64, 01-SA-67, 01-SA-70, 01-SA-75, 01-SA-87	
	31 Monitoring Procedures for Subrecipients Need Improvements	01-SA-86	
	32 Nursing Facility Desk Audits Were Not Completed	01-SA-77	
	33 Period of Availability Not Documented	01-SA-58	
	34 Program Was Not Monitored	01-SA-66	
	35 Regulations Only Allow Two-Day Cash Advances to Subrecipients	01-SA-79, 01-SA-80, 01-SA-82	26,700,000
	36 Required System Review Report Was Not Issued	01-SA-76	
	37 Services Billed Were Not Supported by Medical Records	01-FS-15, 01-SA-72	52,912
	38 Some Employees Had Improper Access to the Medicaid Management Information System and the Eligibility Information System	01-FS-14, 01-SA-73	
	39 Subrecipient Audit Reports Not Adequately Reviewed	01-SA-5	
	40 Unapproved Allocated Charges to the Medicaid Program	01-SA-71	49,943
	41 Internal Control Weaknesses Were Identified in the Division's Contracting Process	01-FS-16	
	Less amounts questioned for more than one reason		(26,700,000)
		Total State Agency	<u>34,108,355</u>

**Summary of Findings and Questioned Costs  
By State Agency**

For the Fiscal Year Ended June 30, 2001

State Agency	Finding	Finding Numbers	Questioned Costs
Information Technology Services:	42 Invoices Not Always Approved and Cancelled	01-FS-21	
		Total State Agency	0
State Controller:	43 Calculation of Interest Liability to the Federal Government Contained Errors	01-SA-3, 01-SA-52, 01-SA-65, 01-SA-78	
	44 State Failed to Remit Matching Contributions to Employee Pension Fund	01-FS-6, 01-SA-88	129,900,000
		Total State Agency	129,900,000
Public Instruction:	45 Funds Were Provided to Subrecipients Who Were Never Approved for Funding	01-FS-1, 01-SA-46	
		Total State Agency	0
Teachers' and State Employee's Comprehensive Major Medical Plan:	46 Required Debarment Certification Was Not Obtained	01-SA-69	
	47 Significant Weaknesses Over Information Systems General Controls	01-FS-22, 01-SA-68	
		Total State Agency	0
Transportation:	48 Audit Requirements Incorrectly Stated in Subrecipient Contracts	01-SA-15, 01-SA-20, 01-SA-24, 01-SA-27, 01-SA-33, 01-SA-37	
	49 Equipment Purchased Without Required Approval	01-SA-10, 01-SA-28	20,727
	50 Expenditures Charged to a Grant After the Period of Availability	01-SA-12, 01-SA-17, 01-SA-30	46,512
	51 Funds Provided to Subrecipients Without Executed Contract Agreements	01-SA-11, 01-SA-16, 01-SA-21, 01-SA-29, 01-SA-34	

**Summary of Findings and Questioned Costs  
By State Agency**

For the Fiscal Year Ended June 30, 2001

State Agency	Finding	Finding Numbers	Questioned Costs
Transportation: (continued)	52 Required Debarment Certifications Were Not Obtained	01-SA-13, 01-SA-18, 01-SA-22, 01-SA-25, 01-SA-31, 01-SA-35, 01-SA-44	
	53 Subrecipient Monitoring Procedures Not Documented	01-SA-14, 01-SA-19, 01-SA-23, 01-SA-26, 01-SA-32, 01-SA-36	
		Total State Agency	<u>67,239</u>
Wildlife Resources Commission:	54 Disbursing Account Not Reconciled Timely	01-FS-8	
	55 Strengthen Controls Over Electronic Data Processing	01-FS-9	
		Total State Agency	<u>0</u>
	Total Questioned Costs		\$ <u><u>164,076,021</u></u>

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## **AUDITEE'S SECTION**

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**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2001**

**Prepared by  
Office of the State Controller**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2001

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
AGING	\$ 19,534,236	Aging Cluster
BEDC	40,250	Bilingual Education Cluster
CC	222,590,585	Child Care Cluster
CHC	1,046,224	Consolidated Health Centers Cluster
DIS	39,703,536	Disability Insurance/SSI Cluster
EFA	964,569	Emergency Food Assistance Cluster
ES	29,005,047	Employment Services Cluster
FGSC	498,977	Foster Grandparent/Senior Companion Cluster
FOOD	459,899,082	Food Stamp Cluster
FT	4,377,144	Federal Transit Cluster
FW	8,440,242	Fish and Wildlife Cluster
HPCC	829,435,304	Highway Planning and Construction Cluster
HS	10,845,925	Highway Safety Cluster
JTPA	22,096,473	JTPA Cluster
MED	4,118,722,296	Medicaid Cluster
NUT	215,651,734	Child Nutrition Cluster
R&D	433,624,849	Research and Development Cluster
S8PB	18,140,764	Section 8 Project-Based Cluster
S8TB	3,016,531	Section 8 Cluster
SE	129,509,411	Special Education Cluster
SFA	433,853,888	Student Financial Aid Cluster
TRIO	11,311,143	TRIO Cluster
10	865,849	U.S. Department of Agriculture
10.001	2,680	Agricultural Research - Basic and Applied Research
10.025	1,510,332	Plant and Animal Disease, Pest Control, and Animal Care
10.064	31,490	Forestry Incentives Program
10.153	60,571	Market News
10.162	23,004	Inspection Grading and Standardization
10.200	218,036	Grants for Agricultural Research, Special Research Grants
10.205	2,111,001	Payments to 1890 Land-Grant Colleges and Tuskegee University
10.206	20,770	Grants for Agricultural Research - Competitive Research Grants
10.210	119,149	Food and Agricultural Sciences National Needs Graduate Fellowship Grants
10.217	115,410	Higher Education Challenge Grants
10.250	370,302	Agricultural and Rural Economic Research
10.303	98,193	Integrated Programs
10.475	3,013,953	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection
10.500	17,904,951	Cooperative Extension Service
10.550	33,478,542	Food Distribution
10.557	98,831,761	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	61,079,530	Child and Adult Care Food Program
10.560	3,105,429	State Administrative Expenses for Child Nutrition
10.564	2,953	Nutrition Education and Training Program
10.565	78,931	Commodity Supplemental Food Program
10.567	80,694	Food Distribution Program on Indian Reservations
10.570	2,941,293	Nutrition Program for the Elderly (Commodities)
10.572	331,101	WIC Farmers' Market Nutrition Program (FMNP)
10.574	122,726	Team Nutrition Grants
10.652	148,761	Forestry Research
10.664	4,009,903	Cooperative Forestry Assistance
10.855	52,907	Distance Learning and Telemedicine Loans and Grants
10.912	8,756	Environmental Quality Incentives Program
10.960	321,790	Technical Agricultural Assistance
10.962	1,720	International Training - Foreign Participant
11	77,346	U.S. Department of Commerce
11.300	391,243	Grants for Public Works and Economic Development

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2001

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
11.303	101,380	Economic Development - Technical Assistance
11.305	48,300	Economic Development - State and Local Economic Development Planning
11.405	7,433	Anadromous Fish Conservation Act Program
11.417	111,486	Sea Grant Support
11.455	12	Cooperative Science and Education Program
11.472	50,000	Unallied Science Program
11.552	44,942	Telecommunications and Information Infrastructure Assistance Program
11.609	65,988	Measurement and Engineering Research and Standards
11.611	2,713,724	Manufacturing Extension Partnership
12	598,758	U.S. Department of Defense
12.002	66,307	Procurement Technical Assistance for Business Firms
12.107	9,707	Navigation Projects
12.300	368,428	Basic and Applied Scientific Research
12.301	23,042	Basic and Applied Scientific Research
12.400	145,461	Military Construction, National Guard
12.401	8,295,978	National Guard Military Operations and Maintenance (O&M) Projects
12.431	7,577	Basic Scientific Research
12.609	17,824	Selected Reserve Educational Assistance Program
12.800	345	Air Force Defense Research Sciences Program
12.901	44,613	Mathematical Sciences Grants Program
14	908,422	U.S. Department of Housing and Urban Development
14.169	101,622	Housing Counseling Assistance Program
14.171	327,106	Manufactured Home Construction and Safety Standards
14.227	1,235	Community Development Block Grants/Special Purpose Grants/Technical Assistance Program
14.228	52,025,896	Community Development Block Grants/State's Program
14.231	2,268,116	Emergency Shelter Grants Program
14.235	607,253	Supportive Housing Program
14.237	768,558	Historically Black Colleges and Universities Program
14.238	125,650	Shelter Plus Care
14.239	21,849,744	HOME Investment Partnerships Program
14.241	1,992,646	Housing Opportunities for Persons with AIDS
14.243	133,680	Opportunities for Youth - Youthbuild Program
14.246	1,264,842	Community Development Block Grants/Economic Development Initiative
14.401	131,558	Fair Housing Assistance Program - State and Local
14.409	21,973	Fair Housing Initiatives Program (FHIP) Education and Outreach Initiative
14.511	161,417	Community Outreach Partnership Center Program
14.512	3,872	Community Development Work-Study Program
15	73,261	U.S. Department of the Interior
15.043	22,559	Indian Child and Family Education
15.612	91,766	Endangered Species
15.615	110,282	Cooperative Endangered Species Conservation Fund
15.616	37,724	Clean Vessel Act
15.617	9,765	Wildlife Conservation and Appreciation
15.805	21,334	Assistance to State Water Resources Research Institutes
15.808	1,450	U.S. Geological Survey: Research and Data Acquisition
15.809	63,535	National Spatial Data Infrastructure Cooperative Agreements Program
15.904	696,313	Historic Preservation Fund Grants-In-Aid
15.910	511	National Natural Landmarks Program
15.916	229,189	Outdoor Recreation - Acquisition, Development and Planning
15.921	1,316	Rivers, Trails and Conservation Assistance
15.925	11,885	National Maritime Heritage Grants
16	1,523,456	U.S. Department of Justice
16.004	124,007	Law Enforcement Assistance - Narcotics and Dangerous Drugs Training
16.007	16,098	State Domestic Preparedness Equipment Support Program
16.500	4,465,844	Department of Justice, Office of Justice Programs
16.523	8,786,527	Juvenile Accountability Incentive Block Grants
16.540	1,917,730	Juvenile Justice and Delinquency Prevention - Allocation to States

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2001

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
16.542	7,445	National Institute for Juvenile Justice and Delinquency Prevention
16.548	702,544	Title V - Delinquency Prevention Program
16.549	188,761	Part E - State Challenge Activities
16.550	1,171,722	State Justice Statistics Program for Statistical Analysis Centers
16.572	448,441	State Criminal Alien Assistance Program
16.575	8,175,368	Crime Victim Assistance
16.576	1,098,088	Crime Victim Compensation
16.579	13,434,080	Byrne Formula Grant Program
16.580	8,789,297	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program
16.585	1,722	Drug Court Discretionary Grant Program
16.586	12,367,388	Violent Offender Incarceration and Truth in Sentencing Incentive Grants
16.588	3,065,535	Violence Against Women Formula Grants
16.589	95,913	Rural Domestic Violence and Child Victimization Enforcement Grant Program
16.590	199,190	Grants to Encourage Arrest Policies and Enforcement of Protection Orders
16.592	789,695	Local Law Enforcement Block Grants Program
16.593	492,383	Residential Substance Abuse Treatment for State Prisoners
16.595	188	Weed and Seed Program Fund
16.607	75,007	Bulletproof Vest Partnership Program
16.710	756,179	Public Safety Partnership and Community Policing Grants
16.712	980,611	Police Corps
16.727	492,049	Enforcing Underage Drinking Laws Program
17	829,702	U.S. Department of Labor
17.002	2,089,780	Labor Force Statistics
17.005	116,453	Compensation and Working Conditions Data
17.225	706,865,830	Unemployment Insurance
17.235	2,603,694	Senior Community Service Employment Program
17.245	26,399,424	Trade Adjustment Assistance - Workers
17.249	4,689,973	Employment Services and Job Training Pilots-Demonstrations and Research
17.251	203,838	Native American Employment and Training Programs
17.253	13,601,052	Welfare-to-Work Grants to States and Localities
17.255	25,856,300	Workforce Investment Act
17.257	76,445	One-Stop Career Center Initiative
17.258	217,516	WIA Adult Program
17.259	240,539	WIA Youth Activities
17.260	134,715	WIA Dislocated Workers
17.263	67,033	Youth Opportunity Grants
17.503	4,744,521	Occupational Safety and Health - State Program
17.504	1,074,706	Endangered Species
17.600	70,985	Mine Health and Safety Grants
19.404	3,115	Professional Development-International Educators/Administrators
20	56,157	U.S. Department of Transportation
20.005	1,089,168	Boating Safety Financial Assistance
20.106	11,011,189	Airport Improvement Program
20.107	60	Airway Science
20.109	4,992	Air Transportation Centers of Excellence
20.217	66,894	Motor Carrier Safety
20.218	1,514,633	National Motor Carrier Safety
20.219	914,364	Recreational Trails Program
20.308	186,104	Local Rail Freight Assistance
20.505	586,776	Federal Transit: Metropolitan Planning Grants
20.509	8,357,640	Formula Grants for Other Than Urbanized Areas
20.513	57,729	Capital Assistance Program for Elderly Persons and Persons with Disabilities
20.700	228,402	Pipeline Safety
20.703	217,005	Interagency Hazardous Materials Public Sector Training and Planning Grants
21	113,164	U.S. Department of the Treasury
21.008	133,446	Low-Income Taxpayer Clinics
23.001	614,290	Appalachian Regional Development (See individual Appalachian Programs)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2001

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
23.002	200,000	Appalachian Area Development
23.011	700,145	Appalachian State Research, Technical Assistance, and Demonstration Projects
30	58,700	Equal Employment Opportunity Commission
39.003	4,364,581	Donation of Federal Surplus Personal Property
42	172,991	Library of Congress
43	1,198,743	National Aeronautics and Space Administration
43.001	199,757	Aerospace Education Services Program
45	2,555	National Foundation on the Arts and the Humanities
45.007	694,206	Promotion of the Arts - State Program
45.024	8,070	Promotion of the Arts - Grants to Organizations and Individuals
45.026	19,208	Promotion of the Arts - Leadership Initiatives
45.129	3,134	Promotion of the Humanities - Federal/State Partnership
45.149	48,283	Promotion of the Humanities - Division of Preservation and Access
45.160	15,001	Promotion of the Humanities - Fellowships and Stipends
45.161	45,256	Promotion of the Humanities - Research
45.163	97,821	Promotion of the Humanities - Seminars and Institutes
45.301	90,842	Institute of Museum and Library Services: General Operating Support
45.310	3,332,440	State Library Program
47	1,711,864	National Science Foundation
47.041	108,286	Engineering Grants
47.049	90,872	Mathematical and Physical Sciences
47.050	932	Geosciences
47.070	299,557	Computer and Information Science and Engineering
47.073	62,396	Science and Technology Centers
47.074	222,881	Biological Sciences
47.075	513,625	Social, Behavioral, and Economic Sciences
47.076	1,227,545	Education and Human Resources
47.078	13,982	Polar Programs
47.707	220,031	High Bandwidth Connection to the NC Research and Education Network
59.005	133	Business Development Assistance to Small Business
59.037	751,745	Small Business Development Center
62	9,800	Tennessee Valley Authority
64	2,592	U.S. Department of Veterans Affairs
64.124	321,751	All-Volunteer Force Educational Assistance
66	392,199	Environmental Protection Agency
66.432	3,040,964	State Public Water System Supervision
66.433	67,867	State Underground Water Source Protection
66.454	185,253	Water Quality Management Planning
66.456	281,779	National Estuary Program
66.458	50,943,708	Capitalization Grants for State Revolving Funds
66.460	2,379,902	Nonpoint Source Implementation Grants
66.468	31,199,949	Capitalization Grants for Drinking Water State Revolving Fund
66.500	855,789	Environmental Protection - Consolidated Research
66.600	25,110	Environmental Protection Consolidated Grants - Program Support
66.606	708,336	Surveys, Studies, Investigations and Special Purpose Grants
66.607	1,932,528	Training and Fellowships for the Environmental Protection Agency
66.701	112,425	Toxic Substances Compliance Monitoring Cooperative Agreements
66.707	253,221	TSCA Title IV State Lead Grants - Certification of Lead-Based Paint Professionals
66.801	1,795,696	Hazardous Waste Management State Program Support
66.802	1,419,533	Superfund State Site - Specific Cooperative Agreements
66.804	225,051	State Underground Storage Tanks Program
66.805	2,639,541	Leaking Underground Storage Tank Trust Fund Program
66.808	63,263	Solid Waste Management Assistance
81	2,907,463	U.S. Department of Energy
81.041	1,676,420	State Energy Program
81.042	2,094,424	Weatherization Assistance for Low-Income Persons
81.086	10,860	Conservation Research and Development



**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2001

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
81.087	39,836	Renewable Energy Research and Development
81.114	102,352	University Nuclear Science and Reactor Support
82	320,512	United States Information Agency
82.010	159,036	College and University Partnerships Program
82.012	207	Teacher Exchange: New Independent States (NIS)
83	21,148	Federal Emergency Management Agency
83.011	7,926	Hazardous Materials Training Program for Implementation of the Superfund Amendment and Reauthorization Act (SARA) of 1986
83.105	170,938	Community Assistance Program - State Support Services Element (CAP-SSSE)
83.536	228,352	Flood Mitigation Assistance
83.543	2,006,170	Individual and Family Grants
83.544	112,184,680	Public Assistance Grants
83.545	6,346,272	Disaster Housing Program
83.548	94,132,863	Hazard Mitigation Grant
83.550	51,054	National Dam Safety Program
83.551	59,956	Project Impact: Building Disaster Resistant Communities
83.552	3,492,086	Emergency Management Performance Grants
84	8,335,727	U.S. Department of Education
84.002	12,844,304	Adult Education - State Grant Program
84.010	151,201,417	Title 1 Grants to Local Education Agencies
84.011	5,720,280	Migrant Education - Basic State Formula Grant Program
84.013	900,708	Title 1 Program for Neglected and Delinquent Children
84.016	128,752	Undergraduate International Studies and Foreign Language Programs
84.022	69,634	International Overseas - Doctoral Dissertation
84.029	52,697	Special Education-Personnel Development and Parent Training
84.031	10,414,041	Higher Education - Institutional Aid
84.037	11,363	Federal Perkins Loan Cancellations
84.042	198,052	TRIO - Student Support Services
84.048	28,755,753	Vocational Education - Basic Grants to States
84.063	7,083,296	Federal Pell Grant Program
84.066	799,694	TRIO - Educational Opportunity Centers
84.078	49,535	Special Education - Postsecondary Education Programs for Persons with Disabilities
84.103	372,841	Higher Education-TRIO Staff Training Program
84.116	73,374	Fund for the Improvement of Postsecondary Education
84.117	3,711	Educational Research and Development
84.120	242,278	Minority Science and Engineering Improvement
84.126	74,402,413	Rehabilitation Services - Vocational Rehabilitation Grants to States
84.129	97,897	Rehabilitation Long - Term Training
84.144	742,947	Migrant Education - Coordination Program
84.153	33,784	Business and International Education Projects
84.154	9,745	Public Library Construction and Technology Enhancement
84.158	37,976	Secondary Education and Transitional Services for Youth with Disabilities
84.160	10,089	Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind
84.161	240,324	Rehabilitation Services - Client Assistance Program
84.162	1,844,767	Immigrant Education
84.164	1,054,400	Eisenhower Mathematics and Science Education - State Grants
84.168	548,507	Eisenhower Professional Development - Federal Activities
84.169	417,545	Independent Living - State Grants
84.177	299,628	Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind
84.181	11,007,122	Special Education - Grants for Infants and Families with Disabilities
84.186	9,889,662	Safe and Drug-Free Schools and Communities - State Grants
84.187	941,403	Supported Employment Services for Individuals with Severe Disabilities
84.194	81,028	Bilingual Education Support Services
84.196	536,785	Education for Homeless Children and Youth
84.200	1,302,528	Graduate Assistance in Areas of National Need
84.206	129,833	Javits Gifted and Talented Students Education Grant Program
84.213	2,973,082	Even Start - State Educational Agencies

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2001

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
84.214	51,642	Even Start - Migrant Education
84.215	81,250	Fund for the Improvement of Education
84.217	708,015	McNair Post - Baccalaureate Achievement
84.224	603,702	Assistive Technology
84.240	153,197	Program of Protection and Advocacy of Individual Rights
84.243	2,925,218	Tech-Prep Education
84.265	186,600	Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training
84.268	21,326,869	Federal Direct Loan
84.276	10,611,852	Goals 2000-State and Local Education Systemic Improvement Grants
84.281	6,481,366	Eisenhower Professional Development State Grants
84.282	3,134,881	Charter Schools
84.287	31,650	Twenty-First Century Community Learning Centers
84.298	9,314,988	Innovative Education Program Strategies
84.299	343,502	Special Projects Professional Development Grants
84.302	1,911,446	Regional Technical Support and Professional Development Consortia
84.318	7,770,075	Technology Literacy Challenge Fund Grants
84.323	834,216	Special Education: State Program Improvement Grants for Children with Disabilities
84.324	120,786	Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities
84.325	1,767,623	Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities
84.326	158,041	Special Education: Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities
84.330	55,050	Advanced Placement Incentive Program
84.331	244,310	Grants to States for Incarcerated Youth Offenders
84.332	2,561,844	Comprehensive School Reform Demonstration
84.334	1,089,603	Gaining Early Awareness and Readiness for Undergraduate Programs
84.336	2,779,888	Teacher Quality Enhancement Grants for States and Partnerships
84.338	327,590	Reading Excellence
84.339	739,112	Learning Anytime Anywhere Partnerships
84.340	25,980,325	Class Size Reduction
84.342	1,381,666	Preparing Tomorrow's Teachers to Use Technology
84.343	46,054	Assistive Technology: State Grants for Protection and Advocacy
84.348	1,179,567	Title I Accountability Grants
84.928	23,561	A Program to Improve Writing and the Teaching of Writing
89.003	9,074	National Historical Publications and Records Grants
93	455,703	U.S. Department of Health and Human Services
93.006	176,692	State and Territorial Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program
93.032	103,672	National Youth Sports Program
93.041	107,039	Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect and Exploitation
93.042	210,947	Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals
93.043	491,359	Special Programs for the Aging - Title III, Part F - Disease Prevention and Health Promotion Services
93.048	194,669	Special Programs for the Aging - Title IV - Training, Research and Discretionary Projects and Programs
93.052	30,611	Nation Family Caregiver Support Program
93.103	82,075	Food and Drug Administration - Research
93.104	2,779,492	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)
93.110	248,749	Maternal and Child Health Federal Consolidated Programs
93.113	183,743	Biological Response to Environmental Health Hazards
93.116	1,690,039	Project Grants and Cooperative Agreements for Tuberculosis Control Programs
93.119	147	Grants for Technical Assistance Activities Related to the Block Grant for Community Mental Health Services - Technical Assistance Centers for Evaluation
93.124	38,303	Nurse Anesthetist Traineeships
93.125	(124,922)	Mental Health Planning and Demonstration Projects
93.127	110,001	Emergency Medical Services for Children
93.130	342,030	Primary Care Services: Resource Coordination and Development: Primary Care Offices
93.136	188,272	Injury Prevention and Control Research and State and Community Based Programs
93.138	484,212	Protection and Advocacy for Individuals with Mental Illness

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2001

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
93.150	351,436	Projects for Assistance in Transition from Homelessness (PATH)
93.161	66,167	Health Program for Toxic Substances and Disease Registry
93.165	45,710	Grants for State Loan Repayment
93.173	45	Research Related to Deafness and Communication Disorders
93.178	242,766	Nursing Education Opportunities for Individuals from Disadvantaged Backgrounds
93.188	4,970	Public Health Training Centers
93.197	739,906	Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children
93.211	145,228	Rural Telemedicine Grants
93.217	6,396,526	Family Planning - Services
93.230	2,655,369	Consolidated Knowledge Development and Application (KD&A) Program
93.234	144,837	Traumatic Brain Injury
93.235	863,907	Abstinence Education
93.241	627,495	State Rural Hospital Flexibility Program
93.251	79,645	Universal Newborn Hearing Screening
93.252	897,465	Community Access Program
93.263	55,803	Occupational Safety and Health - Training Grants
93.268	25,944,438	Immunization Grants
93.273	288,941	Alcohol Research Programs
93.283	5,444,208	Centers for Disease Control and Prevention - Investigations and Technical Assistance
93.298	32,648	Nurse Practitioner and Nurse - Midwifery Education Programs
93.299	178,568	Advanced Nurse Education
93.358	245,220	Professional Nurse Traineeships
93.359	22,340	Nursing: Special Projects
93.364	585	Minority Access to Research Careers
93.371	1,066,427	Biomedical Technology
93.375	326,372	Minority Biomedical Research Support
93.379	9,472	Grants for Graduate Training in Family Medicine
93.395	7,705	Cancer Treatment Research
93.398	5,137	Cancer Research Manpower
93.399	49,212	Cancer Control
93.556	5,824,773	Family Preservation and Support Services
93.558	274,423,615	Temporary Assistance for Needy Families
93.560	(789,519)	Family Support Payments to States - Assistance Payments
93.563	77,241,342	Child Support Enforcement
93.566	2,051,797	Refugee and Entrant Assistance - State Administered Programs
93.568	45,002,963	Low-Income Home Energy Assistance
93.569	12,773,200	Community Services Block Grant
93.571	92,692	Community Services Block Grant Discretionary Awards - Community Food and Nutrition
93.576	138,952	Refugee and Entrant Assistance - Discretionary Grants
93.584	131,045	Refugee and Entrant Assistance -Targeted Assistance
93.585	340,042	Empowerment Zones Program
93.586	155,954	State Court Improvement Program
93.590	182,303	Community-Based Family Resource and Support Grants
93.592	114,095	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Discretionary Grants
93.597	180,229	Grants to States for Access and Visitation Programs
93.600	143,903	Head Start
93.630	2,300,775	Developmental Disabilities Basic Support and Advocacy Grants
93.631	19,125	Developmental Disabilities Projects of National Significance
93.643	162,118	Children's Justice Grants to States
93.645	6,235,578	Child Welfare Services - State Grants
93.656	207,379	Temporary Child Care and Crisis Nurseries
93.658	73,327,174	Foster Care - Title IV-E
93.659	15,530,862	Adoption Assistance
93.667	53,368,095	Social Services Block Grant
93.669	454,292	Child Abuse and Neglect State Grants

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2001

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
93.671	1,639,441	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes
93.674	1,640,734	Independent Living
93.767	73,563,475	State Children's Insurance Program
93.773	5,688,112	Medicare - Hospital Insurance
93.779	504,067	Health Care Financing Research, Demonstrations and Evaluations
93.821	137,763	Cell Biology and Biophysics Research
93.822	498,803	Health Careers Opportunity Program
93.859	93,118	Pharmacology, Physiology, and Biological Chemistry Research
93.862	14,995	Genetics and Developmental Biology Research
93.865	95,128	Center for Research for Mothers and Children
93.866	12,966	Aging Research
93.879	7,930	Medical Library Assistance
93.880	216,198	Minority Access to Research Careers
93.894	285,604	Resource and Manpower Development in the Environmental Health Sciences
93.896	54,248	Grants for Predoctoral Training in Family Medicine
93.910	170,158	Family and Community Violence Prevention Program
93.913	80,877	Grants to States for Operation of Offices of Rural Health
93.917	12,986,076	HIV Care Formula Grants
93.919	5,016,774	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs
93.926	3,554,765	Healthy Start Initiative
93.928	835	Special Projects of National Significance
93.938	653,158	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems
93.940	3,818,337	HIV Prevention Activities - Health Department Based
93.941	157,347	HIV Demonstration, Research, Public and Professional Education Projects
93.944	385,140	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance
93.945	1,681,081	Assistance Programs for Chronic Disease Prevention and Control Reinstated
93.951	36,518	Demonstration Grants to States with Respect to Alzheimer's Disease
93.958	11,501,340	Block Grants for Community Mental Health Services
93.959	34,454,501	Block Grants for Prevention and Treatment of Substance Abuse
93.960	96,840	Special Minority Initiatives
93.963	1,302	National Centers for Leadership
93.974	263,442	Family Planning - Service Delivery Improvement Research Grants
93.977	3,333,176	Preventive Health Services - Sexually Transmitted Diseases Control Grants
93.982	2,572,242	Mental Health Disaster Assistance and Emergency Mental Health
93.984	175,038	Academic Administrative Units in Primary Care
93.988	940,055	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems
93.991	5,557,379	Preventive Health and Health Services Block Grant
93.994	17,201,045	Maternal and Child Health Services Block Grant to the States
94	(332)	Corporation for National and Community Service
94.002	113,821	Retired Senior Citizen Volunteer Program
94.003	289,434	State Commissions
94.004	536,146	Learn and Serve America-School and Community Based Programs
94.005	45,350	Learn and Serve America-Higher Education
94.006	2,105,885	AmeriCorps
94.007	185,188	Planning and Program Development Grants
94.009	123,507	Training and Technical Assistance
96.007	122,917	Social Security - Research and Demonstration
99	759,778	Other Federal Assistance
	<b>\$ 9,823,681,720</b>	<b>Total Expenditures of Federal Awards</b>

The accompanying notes are an integral part of this schedule.

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><i>Aging—Cluster:</i></b>					
<b><u>U. S. Department of Health and Human Services</u></b>					
93.044	D	\$ 9,572,002	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers		
93.045	D	9,962,234	Special Programs for the Aging - Title III, Part C - Nutrition Services		
		<u>19,534,236</u>	Total — Aging Cluster — U. S. Department of Health and Human Services		
		<u>19,534,236</u>	Total — Aging		
<b><i>Bilingual Education—Cluster:</i></b>					
<b><u>U. S. Department of Education</u></b>					
84.288	D	40,250	Bilingual Education-Program Development and Implementation Grants		
		<u>40,250</u>	Total — Bilingual Education Cluster — U. S. Department of Education		
		<u>40,250</u>	Total — Bilingual Education		
<b><i>Child Care—Cluster:</i></b>					
<b><u>U. S. Department of Health and Human Services</u></b>					
93.575	D	114,553,176	Child Care and Development Block Grant		
93.575	I	3,615	Child Care and Development Block Grant	N/A	Headstart
93.596	D	108,033,794	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
		<u>222,590,585</u>	Total — Child Care Cluster — U. S. Department of Health and Human Services		
		<u>222,590,585</u>	Total — Child Care		
<b><i>Child Nutrition—Cluster:</i></b>					
<b><u>U. S. Department of Agriculture</u></b>					
10.553	D	50,331,743	School Breakfast Program		
10.555	D	161,084,218	National School Lunch Program		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.556	D	149,649	Special Milk Program for Children		
10.559	D	4,086,124	Summer Food Service Program for Children		
		<u>215,651,734</u>	Total — Child Nutrition Cluster — U. S. Department of Agriculture		
		<u>215,651,734</u>	Total — Child Nutrition		

***Consolidated Health Centers—Cluster:*****U. S. Department of Health and Human Services**

93.246	D	1,046,224	Health Centers Grants for Migrant and Seasonal Farmworkers		
		<u>1,046,224</u>	Total — Consolidated Health Centers — U.S. Department of Health and Human Services		
		<u>1,046,224</u>	Total — Consolidated Health Centers		

***Disability Insurance/SSI—Cluster:*****Social Security Administration**

96.001	D	39,703,536	Social Security - Disability Insurance		
		<u>39,703,536</u>	Total — Disability Insurance/SSI Cluster — Social Security Administration		
		<u>39,703,536</u>	Total — Disability Insurance/SSI		

***Emergency Food Assistance—Cluster:*****U. S. Department of Agriculture**

10.568	D	964,569	Emergency Food Assistance Program (Administrative Costs)		
		<u>964,569</u>	Total — Emergency Food Assistance Cluster — U. S. Department of Agriculture		
		<u>964,569</u>	Total — Emergency Food Assistance		

***Employment Services—Cluster:*****U. S. Department of Labor**

17.207	D	24,880,081	Employment Service		
17.207	I	1,236	Employment Service	99/00-2016-053	Region D Council of Governments

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.801	D	1,746,632	Disabled Veterans' Outreach Program		
17.804	D	2,377,098	Local Veterans' Employment Representative Program		
		<u>29,005,047</u>	Total — Employment Services Cluster — U. S. Department of Labor		
		<u>29,005,047</u>	Total — Employment Services		

***Fish and Wildlife—Cluster:*****U. S. Department of Interior**

15.605	D	4,059,517	Sport Fish Restoration		
15.611	D	4,373,594	Wildlife Restoration		
15.611	I	7,131	Wildlife Restoration	050-00-000249	Puerto Rico Dept. NR
		<u>8,440,242</u>	Total — Fish and Wildlife Cluster — U. S. Department of Interior		
		<u>8,440,242</u>	Total — Fish and Wildlife		

***Food Stamp—Cluster:*****U. S. Department of Agriculture**

10.551	D	407,299,120	Food Stamps		
10.561	D	52,599,962	State Administrative Matching Grants for Food Stamp Program		
		<u>459,899,082</u>	Total — Food Stamp Cluster — U. S. Department of Agriculture		
		<u>459,899,082</u>	Total — Food Stamp		

***Federal Transit—Cluster:*****U. S. Department of Transportation**

20.500	D	4,266,106	Federal Transit: Capital Investment Grants		
20.507	D	111,038	Federal Transit: Formula Grants		
		<u>4,377,144</u>	Total — Federal Transit Cluster — U. S. Department of Transportation		
		<u>4,377,144</u>	Total — Federal Transit		



**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><i>Foster Grandparent/Senior Companion—Cluster:</i></b>					
<b><u>Corp for Nat'l &amp; Community Service</u></b>					
94.011	D	498,977	Foster Grandparent Program		
		498,977	Total — Foster Grandparent/Senior Companion Cluster — Corp for Nat'l & Community Service		
		498,977	Total — Foster Grandparent/Senior Companion		
<b><i>Highway Planning and Construction—Cluster:</i></b>					
<b><u>U. S. Department of Transportation</u></b>					
20.205	D	829,435,304	Highway Planning and Construction		
		829,435,304	Total — Highway Planning and Construcion — U. S. Department of Transportation		
		829,435,304	Total — Highway Planning and Construction		
<b><i>Highway Safety—Cluster:</i></b>					
<b><u>U. S. Department of Transportation</u></b>					
20.600	D	3,903,147	State and Community Highway Safety		
20.600	I	9,226	State and Community Highway Safety	PO3000001915	University of Michigan
20.601	D	886,712	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grant		
20.602	D	172,248	Occupant Protection		
20.603	D	134,908	Federal Highway Safety Data Improvements Incentive Grants		
20.604	D	4,027,322	Safety Incentive Grants for Use of Seatbelts		
20.605	D	1,712,362	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons		
		10,845,925	Total — Highway Safety Cluster — U. S. Department of Transportation		
		10,845,925	Total — Highway Safety		
<b><i>JTPA—Cluster:</i></b>					
<b><u>U. S. Department of Labor</u></b>					
17.246	D	54,408	Employment and Training Assistance-Dislocated Workers		
17.246	I	13,052	Employment and Training Assistance-Dislocated Workers	7-3517-24-9900	Cape Fear
17.246	I	152,690	Employment and Training Assistance-Dislocated Workers	N/A	Cape Fear Council of Govts
17.246	I	58,115	Employment and Training Assistance-Dislocated Workers	0-2030-33-5631-00	Cape Fear Council of Govts

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.246	I	69,850	Employment and Training Assistance-Dislocated Workers	7-3517-25-9900	Eastern Carolina
17.246	I	1,620	Employment and Training Assistance-Dislocated Workers	7-3517-23-9900	Lumber River
17.246	I	171,625	Employment and Training Assistance-Dislocated Workers	99-00-0421-46-04	Mountain Area
17.246	I	(28,501)	Employment and Training Assistance-Dislocated Workers	N/A	N/A
17.246	I	(54)	Employment and Training Assistance-Dislocated Workers	7-3517-30-9900	Regional Consolidated
17.246	I	(54)	Employment and Training Assistance-Dislocated Workers	9-3724-30-9900	Regional Consolidated
17.246	I	(53)	Employment and Training Assistance-Dislocated Workers	7-3517-13-9900	Southwestern
17.250	D	19,623,160	Job Training Partnership Act		
17.250	I	(161)	Job Training Partnership Act	7-3517-24-9900	Cape Fear
17.250	I	4,020	Job Training Partnership Act	0-2040-33	Cape Fear COG
17.250	I	95,473	Job Training Partnership Act	0-2030-33	Cape Fear COG
17.250	I	297,535	Job Training Partnership Act	0-2020-33	Cape Fear COG
17.250	I	12,164	Job Training Partnership Act	0-2040-33-5935-00	Cape Fear Council of Govts
17.250	I	26,063	Job Training Partnership Act	0-3751-33-5626-00-00-IR	Cape Fear Council of Govts
17.250	I	66,685	Job Training Partnership Act	0-3751-33-5626-00-00-IR	Cape Fear Council of Govts
17.250	I	78,585	Job Training Partnership Act	0-2020-33-5631-00	Cape Fear Council of Govts
17.250	I	75,313	Job Training Partnership Act	01-2040-43-4236	Council of Government
17.250	I	28,548	Job Training Partnership Act	N/A	Cumberland County
17.250	I	(241)	Job Training Partnership Act	9-2040-43-4316-00-13-IR	Kerr-Tar COG
17.250	I	(9)	Job Training Partnership Act	9-3590-43-4316-BJ-13-CS	Kerr-Tar COG
17.250	I	43	Job Training Partnership Act	9-2040-43-4316-00-11/12-RG	Kerr-Tar COG
17.250	I	482	Job Training Partnership Act	9-2020-43-4316-00-13-IR	Kerr-Tar COG
17.250	I	9,313	Job Training Partnership Act	9-3751-20-4316	Kerr-Tar COG
17.250	I	37,600	Job Training Partnership Act	00-2040-43-4316-00-13-IR	Kerr-Tar COG
17.250	I	64,459	Job Training Partnership Act	0-3590-43-4316-BJ-13-CS	Kerr-Tar COG
17.250	I	119,976	Job Training Partnership Act	00-2040-43-4316-00-11/12-RG	Kerr-Tar COG
17.250	I	189,641	Job Training Partnership Act	00-2020-43-4316-00-13-IR	Kerr-Tar COG
17.250	I	383,051	Job Training Partnership Act	00-3751-43-4316-WTW	Kerr-Tar COG
17.250	I	12,767	Job Training Partnership Act	N/A	Mecklenburg County
17.250	I	39,675	Job Training Partnership Act	99-0421-29-03	Mountain Area
17.250	I	(135)	Job Training Partnership Act	N/A	N/A
17.250	I	34,790	Job Training Partnership Act	N/A	PDCOG
17.250	I	90	Job Training Partnership Act	9-2040-49-1533	Region D Council of Governments
17.250	I	153	Job Training Partnership Act	9-2030-49-1533	Region D Council of Governments
17.250	I	484	Job Training Partnership Act	9-2020-49-1533	Region D Council of Governments

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.250	I	116,070	Job Training Partnership Act	00-2020-49-1533	Region D Council of Govenments
17.250	I	140,407	Job Training Partnership Act	00-2040-49-1533	Region D Council of Govenments
17.250	I	147,774	Job Training Partnership Act	00-2030-49-1533	Region D Council of Govenments
		<u>22,096,473</u>	Total — JTPA Cluster — U. S. Department of Labor		
		<u>22,096,473</u>	Total — JTPA		

***Medicaid—Cluster:*****U. S. Department of Health and Human Services**

93.775	D	1,281,276	State Medicaid Fraud Control Units		
93.777	D	4,288,259	State Survey and Certification of Health Care Providers and Suppliers		
93.778	D	4,113,152,761	Medical Assistance Program		
		<u>4,118,722,296</u>	Total — Medicaid Cluster — U. S. Department of Health and Human Services		
		<u>4,118,722,296</u>	Total — Medicaid		

***Research and Development—Cluster:*****U. S. Department of Agriculture**

10.RD	D	815,988	U.S. Department of Agriculture	N/A	N/A
10.RD	I	5,034	U.S. Department of Agriculture	99-1197	AGDIA INC.
10.RD	I	21,656	U.S. Department of Agriculture	N/A	Emory University
10.RD	I	4,560	U.S. Department of Agriculture	00-8100-0514-GR	Louisiana St. Univ.
10.RD	I	12,992	U.S. Department of Agriculture	N/A	National Plant Board
10.RD	I	74,260	U.S. Department of Agriculture	94-001	Natl Dairy Prb
10.RD	I	180	U.S. Department of Agriculture	863915 740050	Ohio State Univ.
10.RD	I	15,907	U.S. Department of Agriculture	USB Project #73	Smith, Bucklin Assoc
10.RD	I	8,618	U.S. Department of Agriculture	97-38500-4124	South Reg Aqua Ctr
10.RD	I	24,262	U.S. Department of Agriculture	99-38500-7373	South Reg Aqua Ctr
10.RD	I	26,612	U.S. Department of Agriculture	99-38500-7375	South Reg Aqua Ctr
10.RD	I	(225)	U.S. Department of Agriculture	P.O. #L46328	Univ of Florida
10.RD	I	2,000	U.S. Department of Agriculture	Purch. Ord. L56352	Univ of Florida
10.RD	I	5,271	U.S. Department of Agriculture	Purch. Ord. L56305	Univ of Florida
10.RD	I	1,077	U.S. Department of Agriculture	RD309-032/1575607	Univ of Georgia

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.RD	I	1,192	U.S. Department of Agriculture	RD309-022/5192514	Univ of Georgia
10.RD	I	5,374	U.S. Department of Agriculture	Z566401	Univ of Maryland
10.RD	I	(1,553)	U.S. Department of Agriculture	P538635	Univ of Wisconsin
10.RD	I	25,939	U.S. Department of Agriculture	RD309-031/5493833	University of Georgia
10.001	D	719,873	Agricultural Research - Basic and Applied Research		
10.025	D	9,922	Plant and Animal Disease, Pest Control, and Animal Care		
10.200	D	1,834,517	Grants for Agricultural Research, Special Research Grants		
10.200	I	21,240	Grants for Agricultural Research, Special Research Grants	457-2001555	Cornell University
10.200	I	1,111	Grants for Agricultural Research, Special Research Grants	38791-6362	Cornell University
10.200	I	2,701	Grants for Agricultural Research, Special Research Grants	37055-6132	Cornell University
10.200	I	(342)	Grants for Agricultural Research, Special Research Grants	REQ. NO. R521879	Rutgers University
10.200	I	3,433	Grants for Agricultural Research, Special Research Grants	00-38500-8992	South Reg Aqua Ctr
10.200	I	998	Grants for Agricultural Research, Special Research Grants	454740-7	Texas A & M Univ.
10.200	I	(421)	Grants for Agricultural Research, Special Research Grants	P. O. #L56306	Univ of Florida
10.200	I	905	Grants for Agricultural Research, Special Research Grants	P. O. NO. L56348	Univ of Florida
10.200	I	951	Grants for Agricultural Research, Special Research Grants	Purch Order L62286	Univ of Florida
10.200	I	1,591	Grants for Agricultural Research, Special Research Grants	P. O. NO. L56259	Univ of Florida
10.200	I	3,199	Grants for Agricultural Research, Special Research Grants	L65274	Univ of Florida
10.200	I	3,752	Grants for Agricultural Research, Special Research Grants	P. O. #56303	Univ of Florida
10.200	I	5,660	Grants for Agricultural Research, Special Research Grants	L65361	Univ of Florida
10.200	I	7,649	Grants for Agricultural Research, Special Research Grants	L65275	Univ of Florida
10.200	I	17,409	Grants for Agricultural Research, Special Research Grants	S99014	Univ of Florida
10.200	I	85,867	Grants for Agricultural Research, Special Research Grants	S99012	Univ of Florida
10.200	I	4,353	Grants for Agricultural Research, Special Research Grants	RD309-032/1575647	Univ of Georgia
10.200	I	30,186	Grants for Agricultural Research, Special Research Grants	RD309-032/1575597	Univ of Georgia
10.202	D	688,327	Cooperative Forestry Research		
10.203	D	5,700,314	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.206	D	2,863,764	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	5,388	Grants for Agricultural Research - Competitive Research Grants	N/A	Emory University
10.206	I	3,682	Grants for Agricultural Research - Competitive Research Grants	RC294-228/5493963	Univ of Georgia
10.206	I	22,428	Grants for Agricultural Research - Competitive Research Grants	Subcontract #0001	Warren Wilson Coll.
10.207	D	208,213	Animal Health and Disease Research		
10.210	D	144,771	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.216	D	508,939	1890 Institution Capacity Building Grants		
10.217	D	45,613	Higher Education Challenge Grants		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.219	D	119,261	Biotechnology Risk Assessment Research		
10.220	D	5,000	Higher Education Multicultural Scholars Program		
10.224	D	454,756	Fund for Rural America - Research, Education, and Extension Activities		
10.302	D	330,236	Initiative for Future Agriculture and Food Systems		
10.302	I	59,457	Initiative for Future Agriculture and Food Systems	K002253-01	Univ of California
10.303	D	65,615	Integrated Programs		
10.303	I	1,723	Integrated Programs	416-30-01	Iowa State Univ.
10.303	I	38,209	Integrated Programs	SC000453-1-1	Univ of Florida
10.500	D	57,365	Cooperative Extension Service		
10.500	I	669	Cooperative Extension Service	LWF 63-121-16803	Univ of Nebraska
10.564	D	24,440	Nutrition Education and Training Program		
10.652	D	669,963	Forestry Research		
10.652	I	-	Forestry Research	Subcontract	Lafayette College
10.652	I	47,271	Forestry Research	Subcontract	Univ Georgia
10.664	D	31,561	Cooperative Forestry Assistance		
10.855	D	43,369	Distance Learning and Telemedicine Loans and Grants		
10.902	D	5,885	Soil and Water Conservation		
10.904	D	24,829	Watershed Protection and Flood Prevention		
10.905	D	21,900	Plant Materials for Conservation		
10.912	D	1,442	Environmental Quality Incentives Program		
10.961	D	20,178	Scientific Cooperation and Research		
		<u>16,018,266</u>	Total — Research and Development — U. S. Department of Agriculture		

**U. S. Department of Commerce**

11.RD	D	113,992	U.S. Department of Commerce	N/A	N/A
11.RD	I	(100)	U.S. Department of Commerce	N/A	Cummins Engine Co.
11.RD	I	27,402	U.S. Department of Commerce	NCSU#00-0248	Cummins Engine Co.
11.RD	I	2,350	U.S. Department of Commerce	5-36208	Dartmouth College
11.RD	I	32,125	U.S. Department of Commerce	CMRC-99-NRDE-0300A	Perry Institute
11.RD	I	21,440	U.S. Department of Commerce	1-52U-6972-002	Res. Triangle Inst.
11.RD	I	9,704	U.S. Department of Commerce	N/A	U Corp Atmospheric R
11.RD	I	4,767	U.S. Department of Commerce	S00-19118	Univ Corp Atmos Res
11.RD	I	16,925	U.S. Department of Commerce	4542186	Univ of Puerto Rico
11.RD	I	37,243	U.S. Department of Commerce	RD309-022/409054	University of Georgia
11.RD	I	25,893	U.S. Department of Commerce	N/A	World Trade Ctr, NC

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.113	I	13,185	ITA Special Projects	NTC Subagreement/10	Clemson University
11.113	I	400,178	ITA Special Projects	NTC Subagreement	Clemson University
11.113	I	439,727	ITA Special Projects	NTC Subagreement/8	Clemson University
11.113	I	1,500,684	ITA Special Projects	NTC Subagreement/9	Clemson University
11.303	D	19,001	Economic Development - Technical Assistance		
11.312	D	57,254	Research and Evaluation Program		
11.405	D	10,000	Anadromous Fish Conservation Act Program		
11.407	D	113,821	Interjurisdictional Fisheries Act of 1986		
11.417	D	1,951,853	Sea Grant Support		
11.417	I	14,944	Sea Grant Support	R/G01-06	Louisiana St Univ
11.417	I	1,765	Sea Grant Support	MML-170455D	Mote Marine Lab
11.419	D	2,456,281	Coastal Zone Management Administration Awards		
11.420	D	304,213	Coastal Zone Management Estuarine Research Reserves		
11.420	I	38,975	Coastal Zone Management Estuarine Research Reserves	N/A	CICEET
11.426	D	306,600	Financial Assistance for National Centers for Coastal Ocean Science		
11.427	D	27,435	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		
11.429	D	11,488	Marine Sanctuary Program		
11.430	D	2,511,324	Undersea Research		
11.431	D	132,128	Climate and Atmospheric Research		
11.433	D	10,800	Marine Fisheries Initiative		
11.433	I	70,977	Marine Fisheries Initiative	NA77FF0550	State of South Carolina
11.434	D	114,468	Cooperative Fishery Statistics		
11.440	D	54,875	Research in Remote Sensing of the Earth and Environment		
11.440	I	20,341	Research in Remote Sensing of the Earth and Environment	FWC 99184	FMRI/NOAA
11.441	D	3,669	Regional Fishery Management Councils		
11.452	I	32,040	Unallied Industry Products	99029	FMRI
11.455	D	50,746	Cooperative Science and Education Program		
11.457	D	1,237	Chesapeake Bay Studies		
11.460	D	339,587	Special Oceanic and Atmospheric Projects		
11.468	D	100,817	Cooperative Institute for Applied Meteorological Studies (CIAMS) and Cooperative Institute for Tropical Meteorology (CITM)		
11.473	D	(1,951)	Coastal Services Center		
11.473	I	26,472	Coastal Services Center	NA06OCO373-001	Waterstone Enterpri.
11.474	D	233,871	Atlantic Coastal Fisheries Cooperative Management Act		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.478	D	441,856	Coastal Ocean Program		
11.550	D	128	Public Telecommunications Facilities-Planning and Construction		
11.601	D	41,902	Calibration Program		
11.604	D	17,348	Standard Reference Materials		
11.609	D	119,713	Measurement and Engineering Research and Standards		
11.612	I	203,951	Advanced Technology Program	CLT-H98013-00	IBM
		<u>12,485,444</u>	Total — Research and Development — U. S. Department of Commerce		
<b><u>U. S. Department of Defense</u></b>					
12.RD	D	2,804,499	U.S. Department of Defense		
12.RD	I	2,500	U.S. Department of Defense	N/A	Academy Applied Scie
12.RD	I	290,290	U.S. Department of Defense	98-76019-A	Advance. Tech. Mat.
12.RD	I	25,009	U.S. Department of Defense	98-SC-DARPA1024	Duke Univ
12.RD	I	52,420	U.S. Department of Defense	00-SC-RICE-1048	Duke University
12.RD	I	35,637	U.S. Department of Defense	N/A	Evans-Hamilton, Inc
12.RD	I	349	U.S. Department of Defense	CK# 23456	GTE
12.RD	I	36,397	U.S. Department of Defense	B09360065	Honeywell Int L
12.RD	I	103,589	U.S. Department of Defense	00-1818	Intarsia Corporation
12.RD	I	121,833	U.S. Department of Defense	12/13/99 Res Agree	KYMA Technologies
12.RD	I	(26,648)	U.S. Department of Defense	PO # EL37829	Lockheed Martin
12.RD	I	31,242	U.S. Department of Defense	150-1947A	New York State Univ
12.RD	I	39,790	U.S. Department of Defense	N00014-OOM0159	Nitronex Corporation
12.RD	I	18,950	U.S. Department of Defense	8200008072	Northrop Grumman
12.RD	I	111,040	U.S. Department of Defense	979104	Northrop Grumman Corporation
12.RD	I	55,831	U.S. Department of Defense	N00014-97-0198	PTS Company
12.RD	I	16,871	U.S. Department of Defense	R13535-41600001	Rice University
12.RD	I	(41,304)	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell International
12.RD	I	(7,037)	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell International
12.RD	I	48,672	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell International
12.RD	I	49,422	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell International
12.RD	I	272,021	U.S. Department of Defense	DAAL01 96 2 0003	Rockwell International
12.RD	I	367,062	U.S. Department of Defense	DAAL01 96 2 0003	Rockwell International
12.RD	I	17,421	U.S. Department of Defense	NCSU#01-1144	Sittel Corporation
12.RD	I	33,411	U.S. Department of Defense	077/002735	Skidaway Inst of Oce
12.RD	I	557	U.S. Department of Defense	HG088INZ3S	TRW, Inc.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12.RD	I	8,559	U.S. Department of Defense	CL#30 21530 014 62112	Tuskegee University
12.RD	I	139,748	U.S. Department of Defense	DAAH04-95-1-0369	Tuskegee University
12.RD	I	40,296	U.S. Department of Defense	00-062	Univ of Alabama
12.RD	I	244,487	U.S. Department of Defense	99-15	Univ of California
12.RD	I	4	U.S. Department of Defense	5-29866	Univ of Chicago
12.RD	I	62,763	U.S. Department of Defense	01-155	Univ of Illinois
12.RD	I	22,604	U.S. Department of Defense	FY1999-034	Univ of Kansas
12.RD	I	65,870	U.S. Department of Defense	98S006/28229	Univ of Mass
12.RD	I	(395)	U.S. Department of Defense	N/A	Univ of Notre Dame
12.RD	I	7,828	U.S. Department of Defense	3-45231-7810	University of New Mexico
12.RD	I	85,991	U.S. Department of Defense	CR-4776-430675	Virginia Polytechnical Institute
12.RD	I	7,982	U.S. Department of Defense	A100193	Woods Hole Ocea Inst
12.002	D	323,638	Procurement Technical Assistance for Business Firms		
12.031	I	2	Research and Engineering Apprenticeship Program	DAAD19-991006	The Academy of Applied Science
12.102	I	55,516	Emergency Rehabilitation of Flood Control Works or Federally Authorized Coastal Protection Works	N/A	Univ of Notre Dame
12.300	D	8,479,811	Basic and Applied Scientific Research		
12.300	I	4,618	Basic and Applied Scientific Research	00-SC-DED-1007	Duke Univ
12.300	I	7	Basic and Applied Scientific Research	2975-97-0404	Horizon Tech
12.300	I	19,582	Basic and Applied Scientific Research	Q00464	New Mexico St Univ
12.300	I	40,045	Basic and Applied Scientific Research	00-011	Univ Ala-Tuscaloosa
12.300	I	10,812	Basic and Applied Scientific Research	00-018	Univ of Alabama-Tusc
12.300	I	194,263	Basic and Applied Scientific Research	PO# 10173846	Univ of California
12.300	I	67,317	Basic and Applied Scientific Research	B428160	Univ of Delaware
12.300	I	7,486	Basic and Applied Scientific Research	N/A	WHOI
12.300	I	43,898	Basic and Applied Scientific Research	A100128	Woods Hole Ocea Inst
12.420	D	1,615,044	Military Medical Research and Development		
12.420	I	46,459	Military Medical Research and Development	PO515092	Columbia University
12.420	I	171	Military Medical Research and Development	623	Duke University
12.420	I	85,483	Military Medical Research and Development	PO# 8001-21024-	Johns Hopkins Univ
12.431	D	4,704,205	Basic Scientific Research		
12.431	I	283	Basic Scientific Research	2975000088	Acad of Applied Science
12.431	I	10,944	Basic Scientific Research	DAAG559810468	Acad of Applied Science
12.431	I	915	Basic Scientific Research	Subgrant 1109 1110	Acad. of Appl D Sci.
12.431	I	5,000	Basic Scientific Research	Subgrant 1081 1082	Acad. of Appl D Sci.



**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12.431	I	12,263	Basic Scientific Research	TCN: 97-184	Battelle Columbs Div
12.431	I	18,030	Basic Scientific Research	TCN 00131 DO 0634	Battelle Columbs Div
12.431	I	31,897	Basic Scientific Research	TCN 00138 DO 641	Battelle Columbs Div
12.431	I	(5,018)	Basic Scientific Research	OSP-98-06-435-001	Clark Atlanta Univ.
12.431	I	388,167	Basic Scientific Research	318-7034-201200222	Clemson University
12.431	I	28,434	Basic Scientific Research	Duke Fund 313-2000	Duke University
12.431	I	32,281	Basic Scientific Research	DAMD1798C804	LSU-Health Sci Ctr
12.431	I	(1,258)	Basic Scientific Research	10005	Nitronex Corporation
12.630	D	667,628	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	I	57,516	Basic, Applied, and Advanced Research in Science and Engineering	P.O. #E00320	Ball Engineering
12.630	I	62,627	Basic, Applied, and Advanced Research in Science and Engineering	01-SC-AFO-1019	Duke University
12.630	I	33,474	Basic, Applied, and Advanced Research in Science and Engineering	F003525	Univ of Michigan
12.630	I	112,827	Basic, Applied, and Advanced Research in Science and Engineering	P.O. # 699721	Univ of Southern Cal
12.800	D	2,178,341	Air Force Defense Research Sciences Program		
12.800	I	29,579	Air Force Defense Research Sciences Program	G-42-643-G3	Georgia Institute of Technology
12.800	I	29,846	Air Force Defense Research Sciences Program	1115-041400001	NVE Corporation
12.800	I	58,539	Air Force Defense Research Sciences Program	RF014A-01	Oregon State Univ.
12.800	I	98,081	Air Force Defense Research Sciences Program	14761-S2	Vanderbilt Univ.
12.901	D	405,414	Mathematical Sciences Grants Program		
12.910	D	1,499,639	Research and Technology Development		
12.910	I	76,114	Research and Technology Development	AF987005	Hps Simulations
12.910	I	179,605	Research and Technology Development	PO #WHG108092PH	Lucent Tech
12.910	I	47,059	Research and Technology Development	N/A	Nanodynamics
12.910	I	230	Research and Technology Development	240-2129A	SUNY
		<u>26,902,375</u>	Total — Research and Development — U. S. Department of Defense		

**U. S. Department of Housing & Urban Development**

14.RD	D	177,049	U.S. Department of Housing and Urban Development		
14.RD	I	20,159	U.S. Department of Housing and Urban Development	EZEC-SUB-N/C	ABT Assoc Inc
14.RD	I	11,165	U.S. Department of Housing and Urban Development	N/A	Neighbrhd Reinv Corp
14.RD	I	21,251	U.S. Department of Housing and Urban Development	DU100C0000018483	The Urban Inst
14.RD	I	(3,096)	U.S. Department of Housing and Urban Development	N/A	Triangle J Council Govt
14.234	D	40,009	U.S. Department of Housing and Urban Development		
14.237	D	150,757	Historically Black Colleges and Universities Program		
		<u>417,294</u>	Total — Research and Development — U. S. Department of Housing & Urban Development		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>U. S. Department of Interior</u></b>					
15.RD	D	270,992	U.S. Department of the Interior		
15.608	D	4,000	Fish and Wildlife Management Assistance		
15.611	D	4,707	Basic and Applied Scientific Research		
15.614	D	22,810	Coastal Wetlands Planning, Protection and Restoration Act		
15.615	D	(3,569)	Cooperative Endangered Species Conservation Fund		
15.615	I	14,753	Cooperative Endangered Species Conservation Fund	050-00-000282	Puerto Rico Dept. Nr
15.616	D	55,683	Clean Vessel Act		
15.805	D	113,922	Assistance to State Water Resources Research Institutes		
15.807	D	49,171	Earthquake Hazards Reduction Program		
15.808	D	979,995	U.S. Geological Survey: Research and Data Acquisition		
15.810	D	13,181	National Cooperative Geologic Mapping Program		
15.904	D	29,580	Historic Preservation Fund Grants-In-Aid		
15.915	D	12,536	Technical Preservation Services		
15.916	D	199,962	Outdoor Recreation - Acquisition, Development and Planning		
15.976	D	216,535	Migratory Bird Banding and Data Analysis		
		<u>1,984,258</u>	Total — Research and Development — U. S. Department of Interior		
<b><u>U. S. Department of Justice</u></b>					
16.RD	D	359,448	U.S. Department of Justice		
16.RD	I	1,834	U.S. Department of Justice	98-IJ-0083	PERF
16.RD	I	92,912	U.S. Department of Justice	99-IJ-CX-0046	PERF
16.540	I	10,093	Juvenile Justice and Delinquency Prevention - Allocation to States	7098/9025	N/A
16.560	D	76,342	Justice Research, Development, and Evaluation Project Grants		
16.560	I	31,816	Justice Research, Development, and Evaluation Project Grants	Project #4	Chlt Meck Police
16.560	I	37,831	Justice Research, Development, and Evaluation Project Grants	1-81U-7864	Res. Triangle Inst.
16.562	D	4,907	Criminal Justice Research and Development - Graduate Research Fellowships		
16.710	I	60,700	Public Safety Partnership and Community Policing Grants	N/A	Chlt Meck Police
		<u>675,883</u>	Total — Research and Development — U. S. Department of Justice		
<b><u>U. S. Department of Labor</u></b>					
17.253	I	33,495	Welfare-to-Work Grants to States and Localities	N/A	The Noah Group, LLC
		<u>33,495</u>	Total — Research and Development — U. S. Department of Labor		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>U. S. Department of State</u></b>					
19.RD	D	22,374,014	U.S. Department of State		
19.RD	I	139,972	U.S. Department of State	N/A	AVSC International
19.RD	I	37,676	U.S. Department of State	93/03/08	Cairo University
19.RD	I	76,302	U.S. Department of State	N/A	Chemonics Intern'L
19.RD	I	7,196	U.S. Department of State	N/A	Environmental Export
19.RD	I	64,385	U.S. Department of State	FC0 80011/HRN-A	Family Health Intl
19.RD	I	78,025	U.S. Department of State	HRN-A-0097-0001	Family Health Intl
19.RD	I	14,298	U.S. Department of State	JHPIEGO-00-004	Jhpiego Corporation
19.RD	I	836,457	U.S. Department of State	DISHII-INTR-01	Johns Hopkins Univ
19.RD	I	10,752	U.S. Department of State	08-UNC-97	Kenan Institute Asia
19.RD	I	16,853	U.S. Department of State	17798	Kenan Institute Asia
19.RD	I	246,626	U.S. Department of State	AERA-0499	Kenan Institute Asia
19.RD	I	423,733	U.S. Department of State	674-0320-003	Management Sciences
19.RD	I	63,496	U.S. Department of State	N/A	The Council State Go
19.RD	I	18,439	U.S. Department of State	00 CS 70/186-A-	World Vision
19.420	D	149,652	Cooperative Grants		
		<u>24,557,876</u>	Total — Research and Development — U. S. Department of State		
<b><u>U. S. Department of Transportation</u></b>					
20.RD	D	2,174,889	U.S. Department of Transportation		
20.RD	I	19	U.S. Department of Transportation	PO# 138814-1	Battelle
20.RD	I	64,229	U.S. Department of Transportation	17-18(3)	Ch2M Hill
20.RD	I	(514)	U.S. Department of Transportation	N/A	Char-Meckl Hosp--Cmc
20.RD	I	705	U.S. Department of Transportation	N/A	Natl Safety Council
20.RD	I	112,979	U.S. Department of Transportation	S900193	Texas A & M Found.
20.RD	I	9,681	U.S. Department of Transportation	00-NCSU-R-S1	Univ of Tennessee
20.RD	I	10,395	U.S. Department of Transportation	00-NCSU-R-S2	Univ of Tennessee
20.RD	I	22,096	U.S. Department of Transportation	12153-01.01	Univ of Tennessee
20.RD	I	37,741	U.S. Department of Transportation	99-NCSU-E1	Univ of Tennessee
20.RD	I	1,622	U.S. Department of Transportation	00-UNCCH-R-S1/D	Univ Tennessee/Knoxv
20.RD	I	3,179	U.S. Department of Transportation	00-UNCCH-R-S2/D	Univ Tennessee/Knoxv
20.RD	I	6,554	U.S. Department of Transportation	00-NCA&T-R-S1	University of Tennessee
20.108	D	(6,326)	Aviation Research Grants		
20.205	I	33,511	Highway Planning and Construction	N/A	KHA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20.701	D	853,124	University Transportation Centers Program		
20.701	I	(153)	University Transportation Centers Program	622-1	KFH Group Inc.
20.701	I	16,810	University Transportation Centers Program	B-17	Nat L Acad. of Sci.
20.701	I	63,399	University Transportation Centers Program	B-16	Nat L Acad. of Sci.
		<u>3,403,940</u>	Total — Research and Development — U. S. Department of Transportation		
<b><u>U. S. Appalachian Regional Commission</u></b>					
23.RD	D	36,590	Appalachian Regional Commission		
		<u>36,590</u>	Total — Research and Development — U. S. Appalachian Regional Commission		
<b><u>Library of Congress</u></b>					
42.RD	D	50,225	Library of Congress		
		<u>50,225</u>	Total — Research and Development — Library of Congress		
<b><u>National Aeronautics and Space Administration</u></b>					
43.RD	D	4,337,348	National Aeronautics and Space Administration		
43.RD	I	5,900	National Aeronautics and Space Administration	98-76013	Advance. Tech. Mat.
43.RD	I	24,721	National Aeronautics and Space Administration	S-4999.1	Appl D Res. Assoc.
43.RD	I	10,675	National Aeronautics and Space Administration	5-36276	Dartmouth College
43.RD	I	20,658	National Aeronautics and Space Administration	BLF35	Georgia State Univ.
43.RD	I	869	National Aeronautics and Space Administration	960524	Jet Propulsion Laboratories
43.RD	I	2,807	National Aeronautics and Space Administration	960524	Jet Propulsion Laboratories
43.RD	I	3,420	National Aeronautics and Space Administration	960214	Jet Propulsion Laboratories
43.RD	I	74,216	National Aeronautics and Space Administration	96-1492	Jet Propulsion Laboratories
43.RD	I	82,591	National Aeronautics and Space Administration	NRA-OEOP-1	Jet Propulsion Laboratories
43.RD	I	150	National Aeronautics and Space Administration	RL37827	Lockheed Martin
43.RD	I	11,267	National Aeronautics and Space Administration	RH7-129175	Lockheed Martin
43.RD	I	35,586	National Aeronautics and Space Administration	NASA-TPSU-NCATSU-943-1283	Penn State University
43.RD	I	943	National Aeronautics and Space Administration	S800040	Prairie View
43.RD	I	8,526	National Aeronautics and Space Administration	N/A	Science Appli Int'L
43.RD	I	33,139	National Aeronautics and Space Administration	GO0-1033A	Smithsonian Astroph
43.RD	I	35,961	National Aeronautics and Space Administration	GO0-1153A	Smithsonian Astroph
43.RD	I	1	National Aeronautics and Space Administration	GO-06674.01-95A	Space Telescope Sci
43.RD	I	1,899	National Aeronautics and Space Administration	GO-07353.01-96A	Space Telescope Sci

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
43.RD	I	6,223	National Aeronautics and Space Administration	GO-06561.02-95A	Space Telescope Sci
43.RD	I	9,611	National Aeronautics and Space Administration	HST-AR-08734.01	Space Telescope Sci
43.RD	I	21,685	National Aeronautics and Space Administration	GO-07318.04-96A	Space Telescope Sci
43.RD	I	(1,535)	National Aeronautics and Space Administration	ED-90135.01-97A	Space Telescope Sci.
43.RD	I	17,480	National Aeronautics and Space Administration	GO-08116.02-97A	Space Telescope Sci.
43.RD	I	(233)	National Aeronautics and Space Administration	N/A	Taitech Inc.
43.RD	I	51,523	National Aeronautics and Space Administration	00-1472	Taitech Inc.
43.RD	I	(303)	National Aeronautics and Space Administration	JD7559	The Boeing Corporation
43.RD	I	47,439	National Aeronautics and Space Administration	S9678595	Univ Corp Atmos Res
43.RD	I	129	National Aeronautics and Space Administration	3-44901-7810	University of New Mexico
43.RD	I	72,434	National Aeronautics and Space Administration	3-19511-7810	University of New Mexico
43.RD	I	274,097	National Aeronautics and Space Administration	PO#868245	University of New Mexico
43.RD	I	(348)	National Aeronautics and Space Administration	5042-12	USRA
43.001	D	1,736,504	Aerospace Education Services Program		
43.001	I	50,802	Aerospace Education Services Program	633614-176576	Howard University
43.001	I	2,607	Aerospace Education Services Program	HST-GO-07365.05-A	Space Telescope
43.002	D	120,534	Technology Transfer		
43.002	I	12,909	Technology Transfer	437-7033-204200	Clemson University
43.002	I	606	Technology Transfer	N/A	Geltech, Inc.
43.002	I	11,724	Technology Transfer	NCC13-99001	MSU
		<u>7,124,565</u>	Total — Research and Development — National Aeronautics and Space Administration		

**National Foundation on the Arts and the Humanities**

45.RD	D	22,374	National Foundation on the Arts and the Humanities		
45.RD	I	(208)	National Foundation on the Arts and the Humanities	99-34	NC Humanities Cncl
45.RD	I	(84)	National Foundation on the Arts and the Humanities	S28-99	NC Humanities Cncl
45.RD	I	400	National Foundation on the Arts and the Humanities	99-46	NC Humanities Cncl
45.RD	I	2,900	National Foundation on the Arts and the Humanities	36896	NC Humanities Cncl
45.RD	I	3,558	National Foundation on the Arts and the Humanities	S26-00	NC Humanities Cncl
45.RD	I	11,257	National Foundation on the Arts and the Humanities	5-29514	Univ of Virginia
45.024	D	13,013	Promotion of the Arts - Grants to Organizations and Individuals		
45.025	D	15,000	Promotion of the Arts - Partnership Agreements		
45.129	I	1,200	Promotion of the Humanities - Federal/State Partnership	36899	NC Humanities Cncl
45.129	I	2,389	Promotion of the Humanities - Federal/State Partnership	98-56	NC Humanities Cncl

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
45.129	I	4,918	Promotion of the Humanities - Federal/State Partnership	00-03	NC Humanities Cncl
45.149	D	44,810	Promotion of the Humanities - Division of Preservation and Access		
45.160	D	116,274	Promotion of the Humanities - Fellowships and Stipends		
45.161	D	58,840	Promotion of the Humanities - Research		
45.163	D	110,808	Promotion of the Humanities - Seminars and Institutes		
45.301	D	116,558	Institute of Museum and Library Services: General Operating Support		
		<u>524,007</u>	Total — Research and Development — National Foundation on the Arts and the Humanities		
<b><u>National Science Foundation</u></b>					
47.RD	D	14,897,923	National Science Foundation		
47.RD	I	34,756	National Science Foundation	OOP-9615949	University of Minnesota
47.RD	I	38,122	National Science Foundation	N/A	Amer Mathematical So
47.RD	I	6,634	National Science Foundation	5-59053	Association of American Geographers
47.RD	I	107,737	National Science Foundation	98-SC-NSF-1016	Duke Univ
47.RD	I	4,022	National Science Foundation	SBR-9809245	Georgia State University
47.RD	I	47,984	National Science Foundation	775/4765	Inst Ecosystem Studi
47.RD	I	(10)	National Science Foundation	JSG-CY 14-3	Joint Oceangphc Inst
47.RD	I	5,412	National Science Foundation	LU 427-519	Lehigh Univ
47.RD	I	25,224	National Science Foundation	N/A	Marine Biological Laboratory
47.RD	I	(591)	National Science Foundation	N/A	Oak Ridge National Lab
47.RD	I	4,194	National Science Foundation	USSSP-0126	Ohio State University
47.RD	I	49,121	National Science Foundation	Sub-agreement Date 1/12/99	Polytechnical University
47.RD	I	11,470	National Science Foundation	5-22642	Univ Mass/Amherst
47.RD	I	23,566	National Science Foundation	DBI-9975808/C-5	Univ of Missouri
47.RD	I	22,281	National Science Foundation	361-10-5113/97-	Univ of New Orleans
47.RD	I	365	National Science Foundation	OR10704-01.03	Univ of Tennessee
47.RD	I	197,988	National Science Foundation	98-E-16/PO#0000	Univ of Utah
47.RD	I	567,521	National Science Foundation	5-39185-88	Univ of Utah
47.RD	I	64	National Science Foundation	OR8466.02	Univ Tennessee/Knoxv
47.RD	I	15,782	National Science Foundation	98-E-14	University of Utah
47.RD	I	(53,120)	National Science Foundation	CR-19070-427756	Virginia Polytechnical Institu
47.RD	I	164,519	National Science Foundation	N/A	Virginia Polytechnical Institu
47.RD	I	1,612	National Science Foundation	A100178	Woods Hole Ocea Inst
47.041	D	6,442,177	Engineering Grants		
47.041	I	3,021	Engineering Grants	00-SC-NSF-1015	Duke University

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.041	I	34,527	Engineering Grants	8903-02973-X	Johns Hopkins Univ.
47.041	I	46,719	Engineering Grants	MTR262-NSF9901788	Membrane Tech & Res
47.041	I	884	Engineering Grants	JAN GENZER	Nat L Res. Council
47.041	I	17,131	Engineering Grants	PO#1900-012401008	NVE Corporation
47.041	I	22,159	Engineering Grants	500-3230-1	Purdue Univ
47.041	I	18,659	Engineering Grants	N/A	Triangle Res. & Dev
47.041	I	289,127	Engineering Grants	UFEIES9735007MOD16	Univ of Florida
47.041	I	552,490	Engineering Grants	UF-EIES-9735001NCS	Univ of Florida
47.041	I	31,512	Engineering Grants	9905005	Univ of Utah
47.049	D	5,217,755	Mathematical and Physical Sciences		
47.049	I	4,588	Mathematical and Physical Sciences	29919-5647	Cornell Univ
47.049	I	33,580	Mathematical and Physical Sciences	99-SC-NSF-1019	Duke University
47.049	I	14,937	Mathematical and Physical Sciences	Agreement Dated 9/25/2000	Hampton University
47.049	I	30,395	Mathematical and Physical Sciences	431-0753B/R41349	New York State Univ
47.049	I	44,959	Mathematical and Physical Sciences	137/004010	Skidaway Institute
47.050	D	15,869	Geosciences		
47.050	D	1,333,883	Geosciences		
47.050	I	574	Geosciences	Ltr. Agreement #3	Columbia University
47.050	I	6,226	Geosciences	1190	Rutgers
47.050	I	2,497	Geosciences	SSSp418926-BA223	Texas A & M Research Center
47.050	I	32,071	Geosciences	N/A	Various
47.051	I	9,077	Biological Behavioral and Social Sciences	N/A	University of Virginia
47.070	D	230,561	Computer and Information Science and Engineering		
47.070	D	2,650,604	Computer and Information Science and Engineering		
47.070	I	249,316	Computer and Information Science and Engineering	01-SC-NSF-1010	Duke University
47.070	I	17,340	Computer and Information Science and Engineering	01 SC NSF 1011	Duke University
47.070	I	220	Computer and Information Science and Engineering	SC20001176-A	Univ of Cal
47.070	I	1,300	Computer and Information Science and Engineering	PC01A-02511	Univ of Cincinn
47.070	I	88,281	Computer and Information Science and Engineering	PACI#762	Univ of Illinois
47.070	I	10,056	Computer and Information Science and Engineering	788	Univ of Ill-Urbana C
47.074	D	4,499,162	Biological Sciences		
47.074	I	1,864	Biological Sciences	39023-6456	Cornell University
47.074	I	996	Biological Sciences	612642	Michigan State Univ.
47.074	I	49,515	Biological Sciences	803207, BLOS/NSF	NSF/US Fish & Wildlife
47.074	I	19,988	Biological Sciences	00-349	Univ of Illinois

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.074	I	28,063	Biological Sciences	00-158	Univ of Illinois
47.074	I	(35,654)	Biological Sciences	PO# T4456329201	Univ of Minnesota
47.074	I	(16,002)	Biological Sciences	PO# T4456329101	Univ of Minnesota
47.074	I	181,738	Biological Sciences	111G075	Univ of Wisconsin
47.074	I	208,166	Biological Sciences	111G020	Univ of Wisconsin
47.074	I	344,075	Biological Sciences	111G064	Univ of Wisconsin
47.074	I	11,056	Biological Sciences	5-26620	University of Virginia
47.075	D	127,406	Social, Behavioral, and Economic Sciences		
47.075	D	1,622,402	Social, Behavioral, and Economic Sciences		
47.075	I	12,473	Social, Behavioral, and Economic Sciences	SES-9976500	Case W. Reserve Univ
47.075	I	16,791	Social, Behavioral, and Economic Sciences	Subcontract	Univ Reno
47.076	D	604,166	Education and Human Resources		
47.076	I	191,477	Education and Human Resources	N/A	Educ Dev Ctr, Inc
47.076	I	73,265	Education and Human Resources	6126902	Michigan St Univ
47.076	I	15,808	Education and Human Resources	DUE 9950674	U. of Nebraska-Kearney
47.078	D	12,276	Polar Programs		
47.078	I	40,638	Polar Programs	NSF OPP-9911278	Marine Biological Laboratory
		<u>41,634,740</u>	Total — Research and Development — National Science Foundation		
<b><u>U. S. Small Business Administration</u></b>					
59.037	D	2,080,281	Small Business Development Center		
		<u>2,080,281</u>	Total — Research and Development — U. S. Small Business Administration		
<b><u>Tennessee Valley Authority</u></b>					
62.RD	I	2,055	Tennessee Valley Authority	433441-99-90	Univ of Kentucky
		<u>2,055</u>	Total — Research and Development — Tennessee Valley Authority		
<b><u>U. S. Department of Veteran's Affairs</u></b>					
64.RD	D	108,026	U.S. Department of Veteran's Affairs		
64.016	D	20,123	Veteran's State Hospital Care		
		<u>128,149</u>	Total — Research and Development — U. S. Department of Veteran's Affairs		



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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>U. S. Environmental Protection Agency</u></b>					
66.RD	D	712,744	Environmental Protection Agency		
66.RD	I	(12,853)	Environmental Protection Agency	D99-0001	Arcadis Geraghty
66.RD	I	35,595	Environmental Protection Agency	D00-0001	Arcadis Geraghty
66.RD	I	92,716	Environmental Protection Agency	491	AWWA Research Fdn
66.RD	I	522,396	Environmental Protection Agency	2579	AWWA Research Fdn
66.RD	I	1,312	Environmental Protection Agency	PO# 151877	Battelle
66.RD	I	(2,334)	Environmental Protection Agency	G-5930-1	Colorado State Univ
66.RD	I	60,090	Environmental Protection Agency	E-20-E42-G1	GA. Inst. of Tech.
66.RD	I	26,860	Environmental Protection Agency	N/A	Gram, Inc
66.RD	I	58,721	Environmental Protection Agency	793/4983	Inst Ecosystem Studi
66.RD	I	(3,167)	Environmental Protection Agency	PO RL37850	Lockheed Martin
66.RD	I	336	Environmental Protection Agency	991679-6111	N J Institute of Technology
66.RD	I	25,274	Environmental Protection Agency	99/04/397-1	NSF International
66.RD	I	18,245	Environmental Protection Agency	N/A	Penn State Univ
66.RD	I	(871)	Environmental Protection Agency	1703NCSU-EPA826373	Penn State Univ
66.RD	I	(6,261)	Environmental Protection Agency	2-70U-7570	Res. Triangle Inst.
66.RD	I	3,760	Environmental Protection Agency	3-92U-5974	Res. Triangle Inst.
66.RD	I	9,774	Environmental Protection Agency	5-92U-6497	Res. Triangle Inst.
66.RD	I	17,026	Environmental Protection Agency	2000-0637	Resource Enhancement
66.RD	I	13,388	Environmental Protection Agency	PO 05791S/1-70U-7307	RTI
66.RD	I	26,339	Environmental Protection Agency	PR-1407	Stanford University
66.RD	I	44,398	Environmental Protection Agency	M00482801101	Univ Calif-Irvine
66.RD	I	(5,211)	Environmental Protection Agency	GEM-93-MAI-001	University of Maryland
66.001	D	2,073,782	Air Pollution Control Program Support		
66.032	D	114,548	State Indoor Radon Grants		
66.419	D	3,786,378	Water Pollution Control - State and Interstate Program Support		
66.460	I	23,136	Nonpoint Source Implementation Grants	00-0273	Gaston County
66.461	D	402,843	Wetlands Protection - Development Grants		
66.463	D	1,084,860	National Pollutant Discharge Elimination System Related State Program Grants		
66.500	D	3,715,365	Environmental Protection - Consolidated Research		
66.500	I	57,976	Environmental Protection - Consolidated Research	MR294	Fl Fish Wildlife Con
66.500	I	20,220	Environmental Protection - Consolidated Research	P.O. 10003-0063	Indiana University
66.500	I	1,081	Environmental Protection - Consolidated Research	429-46-24	Iowa State Univ.
66.500	I	129,971	Environmental Protection - Consolidated Research	Various	Univ of Miami/Fmri/Epa

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
66.500	I	17,405	Environmental Protection - Consolidated Research	EPACR82735001/NC12	Univ of Missouri
66.500	I	24,868	Environmental Protection - Consolidated Research	EPACR82735001/NC15	Univ of Missouri
66.500	I	70,356	Environmental Protection - Consolidated Research	EPACR82735001/NC17	Univ of Missouri
66.501	D	1,855,427	Air Pollution Control Research		
66.505	D	84,024	Water Pollution Control - Research, Development, and Demonstration		
66.505	I	5,733	Water Pollution Control - Research, Development, and Demonstration	DEP NO MR239	Florida Dept. of Env.
66.604	I	39,928	Environmental Justice Grants To Small Community Groups	40681	Meck County
66.606	D	483,083	Surveys, Studies, Investigations and Special Purpose Grants		
66.606	I	15,093	Surveys, Studies, Investigations and Special Purpose Grants	N/A	FIU/US EPA
66.606	I	5,467	Surveys, Studies, Investigations and Special Purpose Grants	8-34011-7840	Univ of New Mexico
66.607	D	1,732,437	Training and Fellowships for the Environmental Protection Agency		
66.708	D	190,495	Pollution Prevention Grants Program		
66.809	D	788,182	Superfund State Core Program Cooperative Agreements		
66.810	D	9,741	CEPP Technical Assistance Grants Program		
66.811	I	90	Brownfield Pilots Cooperative Agreements	V984205-97-0	City of High Point
		<u>18,370,766</u>	Total — Research and Development — U. S. Environmental Protection Agency		

**U. S. Department of Energy**

81.RD	D	3,092,755	U.S. Department of Energy		
81.RD	I	21,304	U.S. Department of Energy	NERI-NCSTATE-99001	ABB CENP
81.RD	I	44,463	U.S. Department of Energy	N/A	AM Solar Energy Soc.
81.RD	I	2,304	U.S. Department of Energy	4000005517	Battelle
81.RD	I	23,944	U.S. Department of Energy	4000002053	Battelle
81.RD	I	23,870	U.S. Department of Energy	97-02	Boyce Thompson Inst.
81.RD	I	1,328	U.S. Department of Energy	539124-53390	Carnegie Mellon Univ
81.RD	I	639	U.S. Department of Energy	OPS-90-10-668-012	Clark Atlanta University
81.RD	I	271	U.S. Department of Energy	OR22072-52	Consortium for Plant Biotech
81.RD	I	11,169	U.S. Department of Energy	104 B	CORRIM
81.RD	I	100,407	U.S. Department of Energy	N/A	Duke Engr & Services
81.RD	I	14,538	U.S. Department of Energy	00-SC-DOE-1014	Duke University
81.RD	I	46,647	U.S. Department of Energy	DEFC0997SR1891	ERDA
81.RD	I	10,661	U.S. Department of Energy	98WB003016	Fluor Daniel Fernald
81.RD	I	114,152	U.S. Department of Energy	LAFB-001	Informatics Corp.
81.RD	I	38,695	U.S. Department of Energy	SubagreementMT #4309-1	Inst Paper Sci & Tec
81.RD	I	(3,923)	U.S. Department of Energy	IRECNCSCDBASE11095	IREC

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81.RD	I	(1,240)	U.S. Department of Energy	IRECNCSCBROOK30596	IREC
81.RD	I	44,587	U.S. Department of Energy	IREC-NCSCP4YOU799	IREC
81.RD	I	72,033	U.S. Department of Energy	IRECNCSCDBASE21099	IREC
81.RD	I	104,700	U.S. Department of Energy	6464866	L. Berkeley Natl Lab
81.RD	I	33,704	U.S. Department of Energy	B340830	L. Livermore Nat Lab
81.RD	I	39,172	U.S. Department of Energy	B505021	L. Livermore Nat Lab
81.RD	I	40,001	U.S. Department of Energy	N/A	Life Sci Rsch Fdn
81.RD	I	8,088	U.S. Department of Energy	K98-178732 MOD. #5	Lockheed Idaho Tech.
81.RD	I	15,713	U.S. Department of Energy	K98-180221 #5	Lockheed Idaho Tech.
81.RD	I	(5,286)	U.S. Department of Energy	22B-99189C Work Rele X-03	Lockheed Martin
81.RD	I	(91)	U.S. Department of Energy	19Y-HUR46V	Lockheed Martin
81.RD	I	(64)	U.S. Department of Energy	194-MVH27	Lockheed Martin
81.RD	I	41	U.S. Department of Energy	294-MVH32V	Lockheed Martin
81.RD	I	16,324	U.S. Department of Energy	4300002993	Lockheed Martin
81.RD	I	(138)	U.S. Department of Energy	19X-SX092C	Lockheed Martin Ener
81.RD	I	86,942	U.S. Department of Energy	10730-001-00-2G	Los Alamos Nat'L Lab
81.RD	I	93,445	U.S. Department of Energy	AAD-9-18668-08	MRI-NREL
81.RD	I	137,664	U.S. Department of Energy	XAF-8-17607-03	MRI-NREL
81.RD	I	15,000	U.S. Department of Energy	N/A	Nat Rnl Enrg Lab/Mri
81.RD	I	168,574	U.S. Department of Energy	XAK-8-17619-11	Nat Rnl Enrg Lab/Mri
81.RD	I	88,127	U.S. Department of Energy	XCX-7-16469-01	National Renewable Energy Lab
81.RD	I	57,281	U.S. Department of Energy	98NCS006	NIGEC
81.RD	I	10,395	U.S. Department of Energy	2-93U-7663	Res. Triangle Inst.
81.RD	I	97,348	U.S. Department of Energy	4-93U-7667	Res. Triangle Inst.
81.RD	I	153,404	U.S. Department of Energy	4-24350	Rutgers University
81.RD	I	9,186	U.S. Department of Energy	14599	Sandia National Lab
81.RD	I	16,503	U.S. Department of Energy	AQ350-19471	Sandia National Lab
81.RD	I	30,326	U.S. Department of Energy	AQ350-8898	Sandia National Lab
81.RD	I	35,636	U.S. Department of Energy	AQ350-6314	Sandia National Lab
81.RD	I	13,553	U.S. Department of Energy	A0389	Sandia National Laboratories
81.RD	I	11,932	U.S. Department of Energy	N/A	Sandia National Labs
81.RD	I	44,151	U.S. Department of Energy	ZAX-8-17647-05NCSU	Solarex/Amoco Unit
81.RD	I	56,521	U.S. Department of Energy	SURA-96D1805	Southeast University
81.RD	I	168,873	U.S. Department of Energy	N/A	Univ Calif-Berkeley
81.RD	I	339,761	U.S. Department of Energy	B504967	Univ of California

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81.RD	I	224,854	U.S. Department of Energy	B504968	Univ of California
81.RD	I	(1,224)	U.S. Department of Energy	4131U0015-3G	University of California
81.RD	I	7,119	U.S. Department of Energy	4000005766	UT-Battelle LLC
81.RD	I	11,091	U.S. Department of Energy	4500013834	UT-Battelle LLC
81.RD	I	19,518	U.S. Department of Energy	4500007649	UT-Battelle LLC
81.RD	I	24,629	U.S. Department of Energy	4000001555	UT-Battelle LLC
81.RD	I	29,379	U.S. Department of Energy	4500007962	UT-Battelle LLC
81.RD	I	43,556	U.S. Department of Energy	4000002893	UT-Battelle LLC
81.RD	I	60,562	U.S. Department of Energy	4500008271	UT-Battelle LLC
81.RD	I	51,607	U.S. Department of Energy	CENP NERI-NCS99001	Westinghouse Elec Co
81.RD	I	(2,595)	U.S. Department of Energy	MOU	Worcester Polytechnical
81.047	D	14,297	Pre-Freshman Enrichment		
81.049	D	1,222,785	Office of Science Financial Assistance Program		
81.049	I	47,544	Office of Science Financial Assistance Program	323-0154	Duke University
81.049	I	150	Office of Science Financial Assistance Program	22X-ST776V	Lockheed Martin
81.049	I	148,323	Office of Science Financial Assistance Program	99NCSU09CR	NIGEC
81.049	I	60,322	Office of Science Financial Assistance Program	00-043	Univ of Alabama
81.049	I	14,616	Office of Science Financial Assistance Program	UF-EIES-9909002-NCA	University of Florida
81.078	I	75,842	Industrial Energy Conservation	Subagree #99-034	Univ of Alabama
81.086	D	64,325	Conservation Research and Development		
81.087	D	337,658	Renewable Energy Research and Development		
81.087	I	34,484	Renewable Energy Research and Development	RAA-8-18675-03	National Renewable Energy Laboratory
81.087	I	32,332	Renewable Energy Research and Development	4000002039	UT-Battelle, LLC
81.089	D	55,749	Fossil Energy Research and Development		
81.089	I	324	Fossil Energy Research and Development	N/A	BDM-Oklahoma
81.089	I	133	Fossil Energy Research and Development	88-071C-NCSU	West Virginia Univ.
81.105	D	58,130	National Industrial Competitiveness through Energy, Environment, and Economics		
81.114	D	949,371	University Nuclear Science and Reactor Support		
81.114	I	31,703	University Nuclear Science and Reactor Support	58902 NE	Texas Eng Ex Station
81.119	I	2,923	State Energy Program Special Projects	B515081	Univ of Cal
		<u>9,164,897</u>	Total — Research and Development — U. S. Department of Energy		
<b>United States Information Agency</b>					
82.RD	I	27,885	United States Information Agency		Int L Visitors Coun.
		<u>27,885</u>	Total — Research and Development — United States Information Agency		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b>U. S. Department of Education</b>					
84.RD	D	55,597	U.S. Department of Education		
84.RD	I	1,927	U.S. Department of Education	N/A	Duke Univ
84.RD	I	99,103	U.S. Department of Education	343-0021/DS582	Duke Univ Med Ctr
84.RD	I	19,386	U.S. Department of Education	40-13	Natl Inst Bldg Sci
84.RD	I	(30)	U.S. Department of Education	4500275470	Science Applications
84.RD	I	3,348,629	U.S. Department of Education	ED-01-CO-0015	Serve, Inc.
84.RD	I	35,269	U.S. Department of Education	51-000244	SRI International
84.RD	I	81,873	U.S. Department of Education	C-F0383	SRI International
84.RD	I	300	U.S. Department of Education	N/A	Tufts University
84.RD	I	8,796	U.S. Department of Education	N/A	UCPA
84.RD	I	11,534	U.S. Department of Education	BS0062096	Univ of Colorado
84.RD	I	895	U.S. Department of Education	2501-217-22	Univ of West Florida
84.RD	I	8,338	U.S. Department of Education	879B815 144-HB05	Univ of Wisconsin
84.010	I	43,530	Industrial Energy Conservation	P. O. #41733	CMBE
84.015	D	936,030	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies		
84.015	I	51	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	97-SC-DED-1018	Duke Univ
84.015	I	69	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1000	Duke Univ
84.015	I	628	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	98-SC-DED-1011	Duke Univ
84.015	I	43,636	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1010	Duke Univ
84.015	I	103,899	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1041	Duke Univ
84.015	I	217,349	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1040	Duke Univ
84.017	D	126,298	International Research and Studies		
84.019	D	1,681	International Overseas - Faculty Research Abroad		
84.022	D	8,579	International Overseas - Doctoral Dissertation		
84.023	D	197,560	Special Education - Innovation and Development		
84.023	I	84,784	Special Education - Innovation and Development	UIC# 2-5-3345	Univ of Ill-Chicago

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.024	D	4,134,187	Early Education for Children with Disabilities		
84.029	D	607,226	Special Education-Personnel Development and Parent Training		
84.116	D	245,288	Fund for the Improvement of Postsecondary Education		
84.120	D	117,127	Minority Science and Engineering Improvement		
84.128	D	105,871	Rehabilitation Services - Service Projects		
84.129	D	130,966	Rehabilitation Long-Term Training		
84.133	D	562,137	National Institute on Disability and Rehabilitation Research		
84.170	D	100,151	Javits Fellowships		
84.185	D	961,902	Byrd Honors Scholarships		
84.188	I	5,684	Drug-Free Schools and Communities - Regional Centers	RD-99-CO0094	N/A
84.195	D	274,629	Bilingual Education - Professional Development		
84.200	D	328,900	Graduate Assistance in Areas of National Need		
84.206	D	210,298	Javits Gifted and Talented Students Education Grant Program		
84.215	D	426,650	Fund for the Improvement of Education		
84.220	D	272,637	Centers for International Business Education		
84.229	I	116,631	Language Resource Centers	00-SC-DED-1002	Duke Univ
84.246	D	46,838	Rehabilitation Short-Term Training		
84.303	D	266,053	Technology Innovation Challenge Grants		
84.305	D	35,791	National Institute on Student Achievement, Curriculum, and Assessment		
84.306	D	50,326	National Institute on the Education of At-Risk Students		
84.307	D	2,884,837	National Institute on Early Childhood Development and Education		
84.308	D	75,439	National Institute on Educational Governance, Finance, Policymaking, and Management		
84.319	D	881,795	Eisenhower Regional Mathematics and Science Education Consortia		
84.324	D	1,487,618	Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities		
84.324	I	16,464	Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities	137201	Univ Conn Hlth Ctr
84.324	I	52,813	Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities	16	Univ Conn Hlth Ctr
84.325	D	1,164,480	Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.335	D	17,690	Child Care Access Means Parents in School		
84.339	D	469,528	Learning Anytime Anywhere Partnerships		
84.342	D	152,958	Preparing Tomorrow's Teachers to Use Technology		
		<u>21,638,625</u>	Total — Research and Development — U. S. Department of Education		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b>National Archives and Records Administration</b>					
89.003	D	43,580	National Historical Publications and Records Grants		
89.003	I	26,657	National Historical Publications and Records Grants	2000-024	National Archives
		<u>70,237</u>	Total — Research and Development — National Archives and Records Administration		
<b>U. S. Department of Health and Human Services</b>					
93.RD	D	17,507,732	U.S. Department of Health and Human Services		
93.RD	I	11,000	U.S. Department of Health and Human Services	N/A	3TEX INC.
93.RD	I	119,976	U.S. Department of Health and Human Services	N/A	ACA Hlth Srv Res
93.RD	I	21,952	U.S. Department of Health and Human Services	HRSA-240-97-0038	AM Assn Col Osteopat
93.RD	I	19,042	U.S. Department of Health and Human Services	N/A	Ambulatory Ped Assoc
93.RD	I	36,890	U.S. Department of Health and Human Services	N/A	Amer Coll Radiology
93.RD	I	44,070	U.S. Department of Health and Human Services	N/A	Analytical Sciences
93.RD	I	(1,850)	U.S. Department of Health and Human Services	T-H14-14/14	Assc Teachrs Prev Md
93.RD	I	(350)	U.S. Department of Health and Human Services	T-H14-9/13	Assc Teachrs Prev Md
93.RD	I	(45)	U.S. Department of Health and Human Services	N/A	Assc Teachrs Prev Md
93.RD	I	213,296	U.S. Department of Health and Human Services	TS 323-15/15	Assc Teachrs Prev Md
93.RD	I	661	U.S. Department of Health and Human Services	NLM97-203	Asso Hlth Srv Res
93.RD	I	(2,519)	U.S. Department of Health and Human Services	S664-17/17	Assoc Sch Pub Health
93.RD	I	(271)	U.S. Department of Health and Human Services	S740-18/18	Assoc Sch Pub Health
93.RD	I	19	U.S. Department of Health and Human Services	HO36-03/03	Assoc Sch Pub Health
93.RD	I	121	U.S. Department of Health and Human Services	S386-16/17	Assoc Sch Pub Health
93.RD	I	129	U.S. Department of Health and Human Services	S737-18/18	Assoc Sch Pub Health
93.RD	I	843	U.S. Department of Health and Human Services	S043-15/17	Assoc Sch Pub Health
93.RD	I	3,575	U.S. Department of Health and Human Services	S1326-20/20	Assoc Sch Pub Health
93.RD	I	11,096	U.S. Department of Health and Human Services	HO78-04/04	Assoc Sch Pub Health
93.RD	I	13,011	U.S. Department of Health and Human Services	S0664-17/18	Assoc Sch Pub Health
93.RD	I	20,144	U.S. Department of Health and Human Services	S1099-19/19	Assoc Sch Pub Health
93.RD	I	26,203	U.S. Department of Health and Human Services	S0807-18/18	Assoc Sch Pub Health
93.RD	I	26,859	U.S. Department of Health and Human Services	S1103-19/19	Assoc Sch Pub Health
93.RD	I	37,558	U.S. Department of Health and Human Services	S0664-17/19	Assoc Sch Pub Health
93.RD	I	42,610	U.S. Department of Health and Human Services	S0738-18/20	Assoc Sch Pub Health
93.RD	I	46,010	U.S. Department of Health and Human Services	S738-18/19	Assoc Sch Pub Health
93.RD	I	47,578	U.S. Department of Health and Human Services	S386-16/18	Assoc Sch Pub Health

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.RD	I	59,073	U.S. Department of Health and Human Services	S1103-19/20	Assoc Sch Pub Health
93.RD	I	63,745	U.S. Department of Health and Human Services	S454-16/18	Assoc Sch Pub Health
93.RD	I	70,879	U.S. Department of Health and Human Services	S0807-18/19	Assoc Sch Pub Health
93.RD	I	74,880	U.S. Department of Health and Human Services	S1099-19/20	Assoc Sch Pub Health
93.RD	I	98,485	U.S. Department of Health and Human Services	S740-18/19	Assoc Sch Pub Health
93.RD	I	112,911	U.S. Department of Health and Human Services	S1539-20/20	Assoc Sch Pub Health
93.RD	I	133,445	U.S. Department of Health and Human Services	S0736-18/20	Assoc Sch Pub Health
93.RD	I	146,109	U.S. Department of Health and Human Services	S0736-18/19	Assoc Sch Pub Health
93.RD	I	213,279	U.S. Department of Health and Human Services	S1217-19/19	Assoc Sch Pub Health
93.RD	I	214,779	U.S. Department of Health and Human Services	S0805-18/19	Assoc Sch Pub Health
93.RD	I	325,683	U.S. Department of Health and Human Services	S0805-18/20	Assoc Sch Pub Health
93.RD	I	40,238	U.S. Department of Health and Human Services	P.O.160807	Battell, Inc
93.RD	I	5,396	U.S. Department of Health and Human Services	479201	Boston Medical Ctr
93.RD	I	(28,591)	U.S. Department of Health and Human Services	MC-317170-D-JW	Boston University
93.RD	I	(1,170)	U.S. Department of Health and Human Services	MC-271954-D-JW	Boston University
93.RD	I	933	U.S. Department of Health and Human Services	PO#MC-203456-D-	Boston University
93.RD	I	187,949	U.S. Department of Health and Human Services	MC-350200-D-JW	Boston University
93.RD	I	5,571	U.S. Department of Health and Human Services	1-R03-HS10381-0	Brigham Women's Hosp
93.RD	I	98,032	U.S. Department of Health and Human Services	N/A	Brigham Women's Hosp
93.RD	I	9,097	U.S. Department of Health and Human Services	N/A	Calgb/Univ Chicago
93.RD	I	(346)	U.S. Department of Health and Human Services	U17/CCU413194-0	Chatham Hospital Inc
93.RD	I	(360)	U.S. Department of Health and Human Services	PO #5573223	Children's Hosp/Chla
93.RD	I	16,559	U.S. Department of Health and Human Services	PO #5574348	Children's Hosp/La
93.RD	I	2,218	U.S. Department of Health and Human Services	N01-ES45376	CODA, Inc
93.RD	I	31,085	U.S. Department of Health and Human Services	N/A	CODA, Inc
93.RD	I	500	U.S. Department of Health and Human Services	R01-DK49368	Columbia Hosp/Chmcd
93.RD	I	26,866	U.S. Department of Health and Human Services	N/A	Columbia Univ
93.RD	I	(810)	U.S. Department of Health and Human Services	N/A	CTR Project Wkrs Rts
93.RD	I	9,629	U.S. Department of Health and Human Services	N/A	Dana-Farber Cancer
93.RD	I	1,200	U.S. Department of Health and Human Services	5-32014	Dartmouth College
93.RD	I	37,154	U.S. Department of Health and Human Services	5-30297	Dartmouth College
93.RD	I	85,025	U.S. Department of Health and Human Services	N/A	Dartmouth College
93.RD	I	3,373	U.S. Department of Health and Human Services	N/A	Duke Clinical Rsch
93.RD	I	8,788	U.S. Department of Health and Human Services	303-9666/DS561	Duke University
93.RD	I	10,959	U.S. Department of Health and Human Services	N/A	Duke University



**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.RD	I	19,641	U.S. Department of Health and Human Services	303-9691/DS561	Duke University
93.RD	I	25,261	U.S. Department of Health and Human Services	97-SC-NIH-1020	Duke University
93.RD	I	43,333	U.S. Department of Health and Human Services	303-7355/DS604	Duke University
93.RD	I	60,701	U.S. Department of Health and Human Services	303-6383/DS568	Duke University
93.RD	I	5,202	U.S. Department of Health and Human Services	N/A	Duke University
93.RD	I	137	U.S. Department of Health and Human Services	303-2871	Duke University
93.RD	I	15,852	U.S. Department of Health and Human Services	DS655	Duke University
93.RD	I	146,108	U.S. Department of Health and Human Services	303-2924	Duke University
93.RD	I	365,134	U.S. Department of Health and Human Services	DS638	Duke University
93.RD	I	129,133	U.S. Department of Health and Human Services	N/A	Emory University
93.RD	I	(150)	U.S. Department of Health and Human Services	N/A	Family Health Intl
93.RD	I	25,678	U.S. Department of Health and Human Services	630-4	Family Health Intl
93.RD	I	202,502	U.S. Department of Health and Human Services	N/A	Family Violence & Ra
93.RD	I	68,968	U.S. Department of Health and Human Services	G-42-682-GA	Georgia Institute of Technology
93.RD	I	166,046	U.S. Department of Health and Human Services	12-ALA11-01	Georgia State Univ
93.RD	I	41,254	U.S. Department of Health and Human Services	12-ALX54-01	Georgia State University
93.RD	I	30,493	U.S. Department of Health and Human Services	N/A	Gov of The DC
93.RD	I	2,169	U.S. Department of Health and Human Services	Subgrant Dated 10/23/00	Grambling State University
93.RD	I	57,163	U.S. Department of Health and Human Services	N/A	Gynecologic Oncology
93.RD	I	26,407	U.S. Department of Health and Human Services	N/A	Harvard Univ
93.RD	I	422	U.S. Department of Health and Human Services	UNC 3634-03/02	Hosp Joint Diseases
93.RD	I	69,958	U.S. Department of Health and Human Services	00-01	Inotek Corporation
93.RD	I	465,796	U.S. Department of Health and Human Services	N01-HC-95170	Jackson State Univ
93.RD	I	290	U.S. Department of Health and Human Services	EY11751	Jaeb Ctr For Hlth Re
93.RD	I	(448)	U.S. Department of Health and Human Services	PO# 7810-96242	Johns Hopkins Univ
93.RD	I	(10)	U.S. Department of Health and Human Services	PO #36380	Johns Hopkins Univ
93.RD	I	16,066	U.S. Department of Health and Human Services	PO# 34815	Johns Hopkins Univ
93.RD	I	22,834	U.S. Department of Health and Human Services	PO# 14266	Johns Hopkins Univ
93.RD	I	27,162	U.S. Department of Health and Human Services	PO# 7810-96240	Johns Hopkins Univ
93.RD	I	1,556	U.S. Department of Health and Human Services	N/A	Lines Technologies
93.RD	I	(650)	U.S. Department of Health and Human Services	N/A	MA Insti Technology
93.RD	I	25,026	U.S. Department of Health and Human Services	N/A	Maryland Med Res Ins
93.RD	I	242	U.S. Department of Health and Human Services	8307-95-19	Mathematica Pol Res
93.RD	I	16,789	U.S. Department of Health and Human Services	1R01DK58546	Mayo Clinic Rochest.
93.RD	I	123,838	U.S. Department of Health and Human Services	N/A	McLean Hospital

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

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93.RD	I	1,361	U.S. Department of Health and Human Services	N/A	Medical City Dallas
93.RD	I	92,258	U.S. Department of Health and Human Services	N2000-12/PO#00-20220	Medical College Ohio
93.RD	I	105,539	U.S. Department of Health and Human Services	N2000-13/PO#00-21325	Medical College Ohio
93.RD	I	4,642	U.S. Department of Health and Human Services	11006-COST-98-0	Moldyn, Inc
93.RD	I	94	U.S. Department of Health and Human Services	PO# 262433V	Mt Sinai Sch of Med
93.RD	I	144,282	U.S. Department of Health and Human Services	N/A	Mt Sinai Sch of Med
93.RD	I	(624)	U.S. Department of Health and Human Services	6169/U10-CA1353	Natl Chldhd Cncr Fdn
93.RD	I	20,269	U.S. Department of Health and Human Services	7354/U10-CA1353	Natl Chldhd Cncr Fdn
93.RD	I	26,209	U.S. Department of Health and Human Services	N/A	Natural Pharmacia In
93.RD	I	177,604	U.S. Department of Health and Human Services	5545-98-01	NORC/Univ of Chicago
93.RD	I	51,846	U.S. Department of Health and Human Services	GRU0024FGS-O-01	Northern Calif Inst
93.RD	I	240	U.S. Department of Health and Human Services	0600 370 D336 N	Northwestern Univ
93.RD	I	10,341	U.S. Department of Health and Human Services	TFED29-117	NSABP Foundation
93.RD	I	7,995	U.S. Department of Health and Human Services	N/A	Oak Ridge Inst Scien
93.RD	I	69,365	U.S. Department of Health and Human Services	496381	Pacific Inst Resch
93.RD	I	84,625	U.S. Department of Health and Human Services	N/A	Pan Lutheran Ministr
93.RD	I	20	U.S. Department of Health and Human Services	1R01 HD32483-01A2	Penn State Univ
93.RD	I	545	U.S. Department of Health and Human Services	N/A	Row Sciences, Inc
93.RD	I	131,205	U.S. Department of Health and Human Services	7220-S-11173	Row Sciences, Inc
93.RD	I	21	U.S. Department of Health and Human Services	1-51U-6199	RTI
93.RD	I	216	U.S. Department of Health and Human Services	PO# 00089949S	RTI
93.RD	I	2,286	U.S. Department of Health and Human Services	PO# 08373S/R29	RTI
93.RD	I	9,009	U.S. Department of Health and Human Services	1-53U-6615	RTI
93.RD	I	17,832	U.S. Department of Health and Human Services	4-35U-6900/200-97-06	RTI
93.RD	I	26,035	U.S. Department of Health and Human Services	3-53U-7578/HHS-100-9	RTI
93.RD	I	29,197	U.S. Department of Health and Human Services	PO# 00050800S	RTI
93.RD	I	38,950	U.S. Department of Health and Human Services	2-44U-7933.001	RTI
93.RD	I	54,550	U.S. Department of Health and Human Services	1-53U-7206/PO#0	RTI
93.RD	I	56,973	U.S. Department of Health and Human Services	N/A	RTI
93.RD	I	95,389	U.S. Department of Health and Human Services	1-51U-7778/HD33	RTI
93.RD	I	197,740	U.S. Department of Health and Human Services	2-52U-7049	RTI
93.RD	I	902,492	U.S. Department of Health and Human Services	1-53U-6919/290-97-00	RTI
93.RD	I	21,371	U.S. Department of Health and Human Services	5-72125	Scripps Resch Inst
93.RD	I	35,878	U.S. Department of Health and Human Services	1999-1278	Second Sight Llc
93.RD	I	270,570	U.S. Department of Health and Human Services	N/A	Sloan-Kettering Inst

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93.RD	I	(4,313)	U.S. Department of Health and Human Services	96IC010	Social & Scientific
93.RD	I	(5)	U.S. Department of Health and Human Services	96VC006	Social & Scientific
93.RD	I	7,097	U.S. Department of Health and Human Services	96VD006	Social & Scientific
93.RD	I	29,500	U.S. Department of Health and Human Services	AI38858	Social & Scientific
93.RD	I	8,667	U.S. Department of Health and Human Services	PY-0530	Stanford University
93.RD	I	12,585	U.S. Department of Health and Human Services	N/A	State & Terr Injury
93.RD	I	13,055	U.S. Department of Health and Human Services	N/A	Statistics & Epid
93.RD	I	51,583	U.S. Department of Health and Human Services	N/A	Triangle Labs, Inc
93.RD	I	38	U.S. Department of Health and Human Services	PO# 28409L3V9A	TRW Systems & Info
93.RD	I	42,428	U.S. Department of Health and Human Services	N/A	Tulane University
93.RD	I	99	U.S. Department of Health and Human Services	2-5-80021/PO #0	Univ Colorado Hlth
93.RD	I	19,665	U.S. Department of Health and Human Services	N/A	Univ Corp Atmospheri
93.RD	I	12,134	U.S. Department of Health and Human Services	N/A	Univ of Alabama
93.RD	I	10,395	U.S. Department of Health and Human Services	N/A	Univ of Chicago
93.RD	I	45,840	U.S. Department of Health and Human Services	5-23345/U10CA37	Univ of Chicago
93.RD	I	5,159	U.S. Department of Health and Human Services	PO# S00847	Univ of Maryland
93.RD	I	6,043	U.S. Department of Health and Human Services	P.O.#S00939	Univ of Maryland
93.RD	I	34,696	U.S. Department of Health and Human Services	N01-LM-6-3522	Univ of Maryland
93.RD	I	158	U.S. Department of Health and Human Services	S6526012103	Univ of Minnesota
93.RD	I	12,656	U.S. Department of Health and Human Services	N/A	Univ of Nebraska
93.RD	I	(236)	U.S. Department of Health and Human Services	PO# 470223	Univ of Pennsylvania
93.RD	I	179,302	U.S. Department of Health and Human Services	5-35123	Univ of Pennsylvania
93.RD	I	17,876	U.S. Department of Health and Human Services	N/A	Univ of Rochester
93.RD	I	(1,512)	U.S. Department of Health and Human Services	5-24723	Univ of Virginia
93.RD	I	109	U.S. Department of Health and Human Services	5-23499	Univ of Virginia
93.RD	I	54,275	U.S. Department of Health and Human Services	N/A	Univ of Virginia
93.RD	I	163,914	U.S. Department of Health and Human Services	5-24898	Univ of Virginia
93.RD	I	2,677	U.S. Department of Health and Human Services	N/A	Ut Southwest Med Ctr
93.RD	I	78,681	U.S. Department of Health and Human Services	N/A	Wake Forest Univ Sch Med
93.RD	I	17,029	U.S. Department of Health and Human Services	9869UNC	WESTAT
93.103	D	511,896	Food and Drug Administration - Research		
93.103	I	6,952	Food and Drug Administration - Research	N/A	ISSC
93.104	I	3,134	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	Contract# 19803	Pathways
93.107	D	812,546	Model State-Supported Area Health Education Centers		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.110	D	2,620,418	Maternal and Child Health Federal Consolidated Programs		
93.110	I	14,453	Maternal and Child Health Federal Consolidated Programs	PO#H6636353101	Univ of Minnesota
93.110	I	(16,633)	Maternal and Child Health Federal Consolidated Programs	MCJ372006	Wake Forest Univ Sch Med
93.110	I	2,810	Maternal and Child Health Federal Consolidated Programs	N/A	Wake Forest Univ Sch Med
93.110	I	25,215	Maternal and Child Health Federal Consolidated Programs	MCJ372006	Wake Forest Univ Sch Med
93.110	I	59,155	Maternal and Child Health Federal Consolidated Programs	MC00022	Wake Forest Univ Sch Med
93.113	D	1,859,614	Biological Response to Environmental Health Hazards		
93.113	I	21,898	Biological Response to Environmental Health Hazards	303-9238/DS627	Duke Univ Med Ctr
93.114	D	282,842	Applied Toxicological Research and Testing		
93.114	I	24,144	Applied Toxicological Research and Testing	ES008739	Wake Forest Univ Sch Med
93.115	D	78,389	Biometry and Risk Estimation - Health Risks from Environmental Exposures		
93.115	I	18,385	Biometry and Risk Estimation - Health Risks from Environmental Exposures	ES09401	Harvard Univ
93.115	I	31,996	Biometry and Risk Estimation - Health Risks from Environmental Exposures	N/A	Penn State Univ
93.117	D	(223)	Grants for Preventive Medicine		
93.121	D	8,690,346	Oral Diseases and Disorders Research		
93.135	D	2,360,393	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135	I	12,655	Centers for Research and Demonstration for Health Promotion and Disease Prevention	94-593-UNC	West Virginia Univ
93.135	I	18,154	Centers for Research and Demonstration for Health Promotion and Disease Prevention	N/A	West Virginia Univ
93.136	D	1,491,633	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	17,285	Injury Prevention and Control Research and State and Community Based Programs	00-SC-CDC-1030	Duke Univ
93.136	I	11,205	Injury Prevention and Control Research and State and Community Based Programs	01-615	Univ. of South Carolina
93.139	D	23,426	Financial Assistance for Disadvantaged Health Professions Students		
93.143	D	2,265,523	NIEHS Superfund Hazardous Substances - Basic Research and Education		
93.153	I	1,590	HIV Demonstration Program for Children, Adolescents, and Women	389-5056/DS442	Duke Univ Med Ctr
93.153	I	11,583	HIV Demonstration Program for Children, Adolescents, and Women	389-5057/DS442	Duke Univ Med Ctr
93.154	D	656,860	Special International Postdoctoral Research Program in Acquired Immunodeficiency Syndrome		
93.155	D	644,064	Rural Health Research Centers		
93.161	D	99,410	Health Program for Toxic Substances and Disease Registry		
93.172	D	560,058	Human Genome Research		
93.173	D	2,221,549	Research Related to Deafness and Communication Disorders		
93.173	I	34,755	Research Related to Deafness and Communication Disorders	PO#8910-16097-X	Johns Hopkins Univ
93.176	D	273,536	Elementary School Neuroscience Literacy		
93.178	D	(8,319)	Nursing Education Opportunities for Individuals from Disadvantaged Backgrounds		
93.180	I	3,860	Research on Health Care Outcomes and Quality	1U01HS09506-01	N/A

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.184	D	493,641	Disabilities Prevention		
93.186	D	254,930	National Research Services Awards		
93.188	D	83,430	Public Health Training Centers		
93.191	D	107,347	Allied Health Projects		
93.192	D	263,761	Quentin N. Burdick Programs for Rural Interdisciplinary Training		
93.211	D	5	Rural Telemedicine Grants		
93.213	D	134,001	Research and Training in Complementary and Alternative Medicine		
93.217	D	142,273	Family Planning - Services		
93.225	D	348,599	National Research Service Awards - Health Services Research Training		
93.226	D	1,301,060	Health Care Systems Cost and Access Research and Development Grants		
93.226	I	96,158	Health Care Systems Cost and Access Research and Development Grants	303-9453/DS470	Duke Univ
93.226	I	19,220	Health Care Systems Cost and Access Research and Development Grants	5U18H509205-05	Harvard Univ
93.230	D	190,353	Consolidated Knowledge Development and Application (KD&A) Program		
93.230	I	14,632	Consolidated Knowledge Development and Application (KD&A) Program	99-SC-SAMHSA-10	Duke Univ
93.230	I	1,407	Consolidated Knowledge Development and Application (KD&A) Program	P.O.#0038020	Nat Dev Rsch Institu
93.230	I	37,329	Consolidated Knowledge Development and Application (KD&A) Program	P.O.#0036460	Nat Dev Rsch Institu
93.230	I	96,578	Consolidated Knowledge Development and Application (KD&A) Program	160-4551-00#3	Policy Resrch Assoc
93.230	I	164,274	Consolidated Knowledge Development and Application (KD&A) Program	160-4551-00	Policy Resrch Assoc
93.236	D	3,764	Grants for Dental Public Health		
93.238	D	114,647	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement		
93.242	D	5,953,206	Mental Health Research Grants		
93.242	I	16,754	Mental Health Research Grants	01-SC-NIH-1016	Duke Univ
93.242	I	24,709	Mental Health Research Grants	N/A	Harvard Univ
93.242	I	11,715	Mental Health Research Grants	N/A	Univ of Chicago
93.242	I	52,854	Mental Health Research Grants	PO #599150	Univ of Pennsylvania
93.242	I	128,336	Mental Health Research Grants	531772	Univ of Pennsylvania
93.242	I	18,547	Mental Health Research Grants	568F050	Univ Wisconsin-Madis
93.242	I	58,641	Mental Health Research Grants	N/A	Yale University
93.247	D	192,522	Advanced Education Nursing Grant Program		
93.249	D	80,129	Public Health Training Centers Grant Program		
93.262	D	1,305,294	Occupational Safety and Health Research Grants		
93.262	I	13,188	Occupational Safety and Health Research Grants	303-9887	Duke University
93.262	I	39,141	Occupational Safety and Health Research Grants	OH03648	Wake Forest Univ Sch Med
93.263	D	686,038	Occupational Safety and Health - Training Grants		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.271	D	169,326	Alcohol Research Career Development Awards for Scientists and Clinicians		
93.272	D	195,381	Alcohol National Research Service Awards for Research Training		
93.273	D	3,287,154	Alcohol Research Programs		
93.273	I	3,139	Alcohol Research Programs	N/A	Harvard Univ
93.275	I	1,325	Alcohol Use Among Black Adolescents	1-53U6954	Research Triangle Institute
93.277	D	355,248	Drug Abuse Scientist Development Awards, Research Scientist Development Awards, and Research Scientist Awards		
93.278	D	186,784	Drug Abuse National Research Service Awards for Research Training		
93.279	D	2,398,508	Drug Abuse Research Programs		
93.279	I	24,422	Drug Abuse Research Programs	N/A	Flying Bridge Techno
93.279	I	3,990	Drug Abuse Research Programs	1-53U7177/R01DA	RTI
93.279	I	317	Drug Abuse Research Programs	POI DA 06284-08	Univ. of AZ/NIH
93.281	D	687,620	Mental Health Research Career/Scientist Development Awards		
93.282	D	293,030	Mental Health National Research Service Awards for Research Training		
93.283	D	1,023,396	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.283	I	68,545	Centers for Disease Control and Prevention - Investigations and Technical Assistance		NEA HIN
93.298	D	143,938	Nurse Practitioner and Nurse-Midwifery Education Programs		
93.303	I	21,124	U.S. Department of Health and Human Services	PO#S6526012104	Univ of Minnesota
93.306	D	1,070,123	Comparative Medicine		
93.333	D	3,434,128	Clinical Research		
93.337	I	167,841	Biomedical Research Support	UMDB-5-POI-ES09	Univ. of MD-Baltimore
93.339	I	15,974	U.S. Department of Health and Human Services	303-2532/DS552	Duke Univ
93.358	D	78,325	Professional Nurse Traineeships		
93.359	D	125,890	Basic Nurse Education and Practice Grants		
93.361	D	5,403,088	Nursing Research		
93.361	I	3,352	Nursing Research	N/A	Emory University
93.361	I	124,096	Nursing Research	8406181A	Oregon Hlth Sciences
93.371	D	1,674,332	Biomedical Technology		
93.375	D	1,097,093	Minority Biomedical Research Support		
93.375	I	83	Minority Biomedical Research Support	MS621	N/A
93.379	D	(1,957)	Grants for Graduate Training in Family Medicine		
93.389	D	1,431,238	Research Infrastructure		
93.390	D	(308)	Academic Research Enhancement Award		
93.393	D	7,664,938	Cancer Cause and Prevention Research		
93.393	I	69,929	Cancer Cause and Prevention Research	303-2072/DS433	Duke Univ

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93.393	I	12	Cancer Cause and Prevention Research	303-2782/DS494	Duke University
93.393	I	42,520	Cancer Cause and Prevention Research	303-2795/DS494	Duke University
93.393	I	76,480	Cancer Cause and Prevention Research	303-2907/DS467	Duke University
93.393	I	191,209	Cancer Cause and Prevention Research	303-2491/DS494	Duke University
93.393	I	(935)	Cancer Cause and Prevention Research	P.O.#Z399261	Univ of Arizona
93.393	I	(4,202)	Cancer Cause and Prevention Research	H12337	Univ Southern Califo
93.393	I	20,115	Cancer Cause and Prevention Research	P.O.#H15555	Univ Southern Califo
93.393	I	223,272	Cancer Cause and Prevention Research	H20205	Univ Southern Califo
93.394	D	1,267,557	Cancer Detection and Diagnosis Research		
93.394	I	10,328	Cancer Detection and Diagnosis Research	5-36474/PO#7984	Univ of Pennsylvania
93.394	I	10,553	Cancer Detection and Diagnosis Research	5-34850/PO#7034	Univ of Pennsylvania
93.395	D	4,273,721	Cancer Treatment Research		
93.395	I	12,795	Cancer Treatment Research	CA27469-MEMBRSH	Amer College Ob-Gyn
93.395	I	16,612	Cancer Treatment Research	N/A	Amer College Ob-Gyn
93.395	I	(1,445)	Cancer Treatment Research	BWH#775307	Brigham Women's Hosp
93.395	I	9,967	Cancer Treatment Research	1-R01-CA86774-0	Dana-Farber Cancer
93.395	I	13,565	Cancer Treatment Research	06000370C347	Northwestern Univ Pog
93.395	I	3,294	Cancer Treatment Research	N/A	Univ of Chicago
93.395	I	(9,168)	Cancer Treatment Research	61-11-336-LO-B	Univ of So Florida
93.395	I	105,144	Cancer Treatment Research	6302-120-L0-B	Univ of So Florida
93.395	I	411	Cancer Treatment Research	H11055	Univ Southrn Califor
93.395	I	677	Cancer Treatment Research	CALGB99ANC05	University of Chicago-Calgb
93.395	I	587	Cancer Treatment Research	BC4084-194	University of Pittsburgh
93.395	I	3,583	Cancer Treatment Research	M5924-194	University of Pittsburgh
93.395	I	173	Cancer Treatment Research	060-370-C347-ECUX	University of South Carolina
93.396	D	8,596,401	Cancer Biology Research		
93.397	D	7,675,952	Cancer Centers Support		
93.398	D	2,177,345	Cancer Research Manpower		
93.399	D	942,431	Cancer Control		
93.399	I	9,075	Cancer Control	P1507-P1807	N/A
93.399	I	37,076	Cancer Control	N/A	Allegheny-Singer Res
93.399	I	87,815	Cancer Control	5-30292	Dartmouth College
93.399	I	45,144	Cancer Control	303-2312/DS505	Duke Univ
93.399	I	43	Cancer Control	BC0107-194	NSABP
93.399	I	6,847	Cancer Control	BC0407-194	NSABP

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93.399	I	29,506	Cancer Control	PFED15-ECU-1	NSABP
93.399	I	1,264	Cancer Control	P5400/P5425	Univ of Pittsburgh
93.600	D	542,963	Head Start		
93.600	I	13,763	Head Start	ALY75-01	Georgia State Univ
93.631	D	59,161	Developmental Disabilities Projects of National Significance		
93.632	D	298,530	Developmental Disabilities University Affiliated Programs		
93.647	D	178,013	Social Services Research and Demonstration		
93.648	D	112,551	Child Welfare Services Training Grants		
93.670	D	861,995	Child Abuse and Neglect Discretionary Activities		
93.779	D	25,357	Health Care Financing Research, Demonstrations and Evaluations		
93.821	D	4,653,766	Cell Biology and Biophysics Research		
93.821	I	52	Cell Biology and Biophysics Research	303-4761	Duke University
93.821	I	891	Cell Biology and Biophysics Research	527918/PO P2050	VA Commonealth Univ
93.821	I	(2,989)	Cell Biology and Biophysics Research	520189/PO P2331	VA Commonwealth Univ
93.822	D	180,034	Health Careers Opportunity Program		
93.835	D	128,490	U.S. Department of Health and Human Services		
93.837	D	9,318,013	Heart and Vascular Diseases Research		
93.837	I	1,526	Heart and Vascular Diseases Research	RO148159	Columbia University
93.837	I	41,248	Heart and Vascular Diseases Research	303-6393/DS601	Duke Univ
93.837	I	56,747	Heart and Vascular Diseases Research	303-6343/DS469	Duke Univ
93.837	I	91,491	Heart and Vascular Diseases Research	303-6137/DS620	Duke Univ
93.837	I	56,600	Heart and Vascular Diseases Research	303-6914/DS374	Duke Univ Med Ctr
93.837	I	73,912	Heart and Vascular Diseases Research	98-SC-NIH-1030	Duke University
93.837	I	171,567	Heart and Vascular Diseases Research	CID 103881DS4	Duke University
93.837	I	103,930	Heart and Vascular Diseases Research	00-SC-NIH-1052	Duke University
93.837	I	12,922	Heart and Vascular Diseases Research	PO H6636266503	Univ of Minnesota
93.837	I	15,026	Heart and Vascular Diseases Research	N/A	Univ of Utah
93.837	I	62,242	Heart and Vascular Diseases Research	9806077-1/00000	Univ of Utah
93.837	I	39,451	Heart and Vascular Diseases Research	139714	Univ of Wash-Seattle
93.837	I	2,012	Heart and Vascular Diseases Research	Center 271A	University of Texas
93.838	D	9,827,840	Lung Diseases Research		
93.838	I	82,795	Lung Diseases Research	N/A	Henry Ford Hlth Sys
93.838	I	32,457	Lung Diseases Research	AE-5-44471	OSU
93.839	D	7,153,561	Blood Diseases and Resources Research		
93.839	I	44,912	Blood Diseases and Resources Research	MCG-STOP-971005-A4	N/A



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93.839	I	10,649	Blood Diseases and Resources Research	N/A	Children's Hosp Phil
93.839	I	30,203	Blood Diseases and Resources Research	1-P01-HL64190-0	Children's Hosp Phil
93.839	I	(34)	Blood Diseases and Resources Research	303-6262/DS233	Duke Univ Med Ctr
93.839	I	12	Blood Diseases and Resources Research	303-6259/DS234	Duke Univ Med Ctr
93.839	I	251	Blood Diseases and Resources Research	303-6254/DS235	Duke Univ Med Ctr
93.839	I	106,535	Blood Diseases and Resources Research	303-7015/DS419	Duke Univ Med Ctr
93.839	I	(45)	Blood Diseases and Resources Research	5-33850	Univ of Pennsylvania
93.839	I	50,004	Blood Diseases and Resources Research	5-35222C/P.O.#6	Univ of Pennsylvania
93.839	I	5,174	Blood Diseases and Resources Research	GMO-000924/GM62	Ut Southwest Med Ctr
93.846	D	4,197,292	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	12,761	Arthritis, Musculoskeletal and Skin Diseases Research	N01-ES-45376	Coda, Inc.
93.846	I	132,089	Arthritis, Musculoskeletal and Skin Diseases Research	AG13637(K-457-1	Univ Tx Hlth Sci Ctr
93.847	D	2,791,848	Diabetes, Endocrinology and Metabolism Research		
93.847	I	88,678	Diabetes, Endocrinology and Metabolism Research	1951SC	N/A
93.847	I	37,321	Diabetes, Endocrinology and Metabolism Research	HR.76549.109001	Chldms Hops Reg Med
93.848	D	6,833,521	Digestive Diseases and Nutrition Research		
93.848	I	123,308	Digestive Diseases and Nutrition Research	N/A	Temple University
93.848	I	5,028	Digestive Diseases and Nutrition Research	PO#0000105306/9	Univ of Utah
93.849	D	1,182,945	Kidney Diseases, Urology and Hematology Research		
93.849	I	2,469	Kidney Diseases, Urology and Hematology Research	303-1943/DS524	Duke Univ
93.849	I	34,754	Kidney Diseases, Urology and Hematology Research	303-1978/DS524	Duke Univ
93.849	I	151,957	Kidney Diseases, Urology and Hematology Research	303-1962/DS524	Duke Univ
93.849	I	198,935	Kidney Diseases, Urology and Hematology Research	303-1979/DS525	Duke Univ Med Ctr
93.853	D	395,706	Clinical Research Related to Neurological Disorders		
93.853	I	26,488	Clinical Research Related to Neurological Disorders	NS34447	Univ of Wash-Seattle
93.853	I	914,300	Clinical Research Related to Neurological Disorders	NS34447	Wake Forest Univ Sch Med
93.854	D	9,980,925	Biological Basis Research in the Neurosciences		
93.854	I	21,250	Biological Basis Research in the Neurosciences	WU-99-67/PO#291	Washington Univ
93.855	D	3,585,460	Allergy, Immunology and Transplantation Research		
93.856	D	13,151,281	Microbiology and Infectious Diseases Research		
93.856	I	(122)	Microbiology and Infectious Diseases Research	303-0715/DS404	Duke Univ Med Ctr
93.856	I	202,192	Microbiology and Infectious Diseases Research	303-0752/DS404	Duke Univ Med Ctr
93.856	I	989,484	Microbiology and Infectious Diseases Research	P.O.#8011-39050	Johns Hopkins Univ
93.856	I	(24)	Microbiology and Infectious Diseases Research	N/A	Penn State Univ
93.856	I	166,920	Microbiology and Infectious Diseases Research	200VC006	Social & Scientific

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.856	I	193,870	Microbiology and Infectious Diseases Research	200IC006	Social & Scientific
93.856	I	274,494	Microbiology and Infectious Diseases Research	97PVCL06	Social & Scientific
93.856	I	14,536	Microbiology and Infectious Diseases Research	3573432/K000003	Syracuse Univ
93.856	I	74,343	Microbiology and Infectious Diseases Research	N/A	Univ of Alabama-Birm
93.856	I	4,107	Microbiology and Infectious Diseases Research	K-1-550011-3912	Univ of Houston
93.859	D	7,243,455	Pharmacology, Physiology, and Biological Chemistry Research		
93.862	D	7,724,351	Genetics and Developmental Biology Research		
93.862	I	13,825	Genetics and Developmental Biology Research	26-1615-05-61	Univ of Texas
93.864	D	11,647,532	Population Research		
93.864	I	3,565	Population Research	303-5107/SPS103	Duke Univ
93.864	I	206,201	Population Research	1622-UNC-JHU-36	Penn State Univ
93.864	I	3,049	Population Research		Penn State Univ
93.864	I	4,003	Population Research	1-44U-7956/HD40	RTI
93.865	D	5,934,491	Center for Research for Mothers and Children		
93.865	I	29,388	Center for Research for Mothers and Children	2012-UNC-DHHS-1	Penn State Univ
93.865	I	45,353	Center for Research for Mothers and Children	896625	Univ of Wash-Seattle
93.865	I	27,005	Center for Research for Mothers and Children		Virtual Reality Aids
93.866	D	1,705,961	Aging Research		
93.866	I	25	Aging Research	303-9811/DS447	Duke Univ
93.866	I	1,980	Aging Research	N/A	Henry Ford Hlth Sys
93.866	I	257,823	Aging Research	JHU 8611-63474	Johns Hopkins Univ
93.866	I	201,022	Aging Research	UNC-13662-1404	Penn State Univ
93.866	I	61,250	Aging Research	5-31985-B	Univ of Pennsylvania
93.866	I	(63)	Aging Research	R37-AG07218-12	Univ Tx Hlth Sci Ctr
93.866	I	164,521	Aging Research	K-GHBO-458-2-17	Univ Tx Hlth Sci Ctr
93.866	I	73,051	Aging Research	00-054	Ut Southwest Med Ctr
93.866	I	89,003	Aging Research	00-053	Ut Southwest Med Ctr
93.866	I	(29)	Aging Research	AG13469	Wake Forest Univ Sch Med
93.866	I	4,857	Aging Research	50025	Wake Forest Univ Sch Med
93.866	I	10,930	Aging Research	52315	Wake Forest Univ Sch Med
93.867	D	1,323,190	Vision Research		
93.867	I	(78)	Vision Research	303-8186	Duke University
93.867	I	32,129	Vision Research	22-2283320	Western Michigan Un
93.879	D	344,334	Medical Library Assistance		
93.880	D	427,902	Minority Access to Research Careers		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.884	D	106,838	Grants for Residency Training in General Internal Medicine and/or General Pediatrics		
93.885	D	547,228	U.S. Department of Health and Human Services		
93.891	D	1,796,393	Alcohol Research Center Grants		
93.894	D	1,403,523	Resource and Manpower Development in the Environmental Health Sciences		
93.895	D	435,130	Grants for Faculty Development in Family Medicine		
93.896	D	201,508	Grants for Predoctoral Training in Family Medicine		
93.900	D	158,826	Grants for Faculty Development in General Internal Medicine and/or General Pediatrics		
93.906	D	72,874	Rural Health Medical Education Demonstration Projects		
93.912	D	225,073	Rural Outreach - Rural Network Development Program		
93.919	I	15,779	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	20-342-20-560-1	Southcentral Fdn
93.928	I	15,000	Special Projects of National Significance	00-SC-HRSA-1031	Duke University
93.928	I	16,105	Special Projects of National Significance	01-SC-HRSA-1020	Duke University
93.928	I	(617)	Special Projects of National Significance	99-SC-HRSA-1013	Duke Univ Med Ctr
93.929	D	1,619	Center for Medical Rehabilitation Research		
93.929	I	61,694	Center for Medical Rehabilitation Research	5-24941	Univ of Virginia
93.929	I	1,701	Center for Medical Rehabilitation Research	N/A	Wm Patterson Univ
93.932	D	43,433	Native Hawaiian Health Systems		
93.934	D	35,075	Fogarty International Research Collaboration Award		
93.960	D	655,919	Special Minority Initiatives		
93.964	D	160,371	Public Health Traineeships		
93.969	D	150,052	Grants for Geriatric Education Centers		
93.984	D	143,952	Academic Administrative Units in Primary Care		
93.989	D	579,638	Senior International Fellowships		
93.989	I	15,796	Senior International Fellowships	N/A	Yale University
		<u>245,960,532</u>	Total — Research and Development — U. S. Department of Health and Human Services		

**Corporation for National and Community Service**

94.005	D	<u>182,871</u>	Learn and Serve America-Higher Education		
		<u>182,871</u>	Total — Research and Development — Corporation for National and Community Service		

**Other Federal Assistance**

99.RD	D	52,709	Other Federal Assistance		
99.RD	I	21,579	Other Federal Assistance	97-UNC-001	Bellomo-Mcgee, Inc
99.RD	I	42,003	Other Federal Assistance	98-UNC-001	Bellomo-Mcgee, Inc

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
99.RD	I	4,477	Other Federal Assistance	N/A	MFM Group, Inc
99.RD	I	23,415	Other Federal Assistance	S700090	Texas A & M Found.
99.RD	I	59	Other Federal Assistance	RP24207	Texas A&M Univ
99.RD	I	5,351	Other Federal Assistance	Agreement HNEA0098001500	United Negro College Fund
		<u>149,593</u>	Total — Research and Development — Other Federal Assistance		
		<u>433,624,849</u>	Total — Research and Development		

**Section 8 Project-Based—Cluster:****U. S. Department of Housing & Urban Development**

14.182	D	17,840,564	Lower Income Housing Assistance Program - Section 8 New Construction/Substantial Rehabilitation
14.856	D	300,200	Lower Income Housing Assistance Program: Section 8 Moderate Rehabilitation
		<u>18,140,764</u>	Total — Section 8 Project-Based — U. S. Department of Housing & Urban Development
		<u>18,140,764</u>	Total — Section 8 Project-Based

**Section 8 Tenant-Based—Cluster:****U. S. Department of Housing & Urban Development**

14.855	D	2,877,067	Section 8 Rental Voucher Program
14.857	D	139,464	Section 8 Rental Certificate Program
		<u>3,016,531</u>	Total — Section 8 Tenant-Based — U. S. Department of Housing & Urban Development
		<u>3,016,531</u>	Total — Section 8 Tenant-Based

**Student Financial Assistance—Cluster:****U. S. Department of Education**

84.007	D	10,185,076	Federal Supplemental Educational Opportunity Grants
84.032	D	83,339,596	Federal Family Education Loans
84.033	D	9,523,077	Federal Work-Study Program
84.038	D	94,555,294	Federal Perkins Loan Program - Federal Capital Contributions
84.063	D	141,447,463	Federal Pell Grant Program

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.063	I	1,813,086	Federal Pell Grant Program	9-3590-21-4466	Upper Coastal Plain Cog
84.268	D	87,218,694	Federal Direct Loan		
		<u>428,082,286</u>	Total — Student Financial Assistance — U. S. Department of Education		

**U. S. Department of Health and Human Services**

93.342	D	4,958,145	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.364	D	308,992	Nursing Student Loans		
93.820	D	27,676	Scholarships for Students of Exceptional Financial Need		
93.925	D	476,789	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
		<u>5,771,602</u>	Total — Student Financial Assistance — U. S. Department of Health and Human Services		
		<u>433,853,888</u>	Total — Student Financial Assistance		

***Special Education—Cluster:*****U. S. Department of Education**

84.027	D	118,392,200	Special Education - Grants to States		
84.173	D	11,117,211	Special Education - Preschool Grants		
		<u>129,509,411</u>	Total — Special Education Cluster — U. S. Department of Education		
		<u>129,509,411</u>	Total — Special Education		

***TRIO—Cluster:*****U. S. Department of Education**

84.042	D	4,891,959	TRIO - Student Support Services		
84.044	D	2,036,209	TRIO - Talent Search		
84.047	D	4,382,975	TRIO - Upward Bound		
		<u>11,311,143</u>	Total — TRIO Cluster — U. S. Department of Education		
		<u>11,311,143</u>	Total — TRIO		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b>Other Programs:</b>					
<b>U. S. Department of Agriculture</b>					
10	D	693,889	U.S. Department of Agriculture		
10	I	24,092	U.S. Department of Agriculture	4.25/00	ADEC
10	I	11,418	U.S. Department of Agriculture	00-52100-9616NCAT	Alabama A&M University
10	I	83,377	U.S. Department of Agriculture	ACES/ASATP-YD-10	Auburn University
10	I	5,979	U.S. Department of Agriculture	N/A	CAP
10	I	7,298	U.S. Department of Agriculture	32587-5810	Cornell University
10	I	17,748	U.S. Department of Agriculture	P. O. #Y502360	Univ of Arizona
10	I	1,881	U.S. Department of Agriculture	Purch. Ord. L56354	Univ of Florida
10	I	9,845	U.S. Department of Agriculture	L62130	Univ of Florida
10	I	1,076	U.S. Department of Agriculture	# 36902	University of Delaware
10	I	495	U.S. Department of Agriculture	Letter Dated 8/26/97	University of Nebraska
10	I	8,751	U.S. Department of Agriculture	Agreement Dated 2/9/99	Virginia State University
10.001	D	2,680	Agricultural Research - Basic and Applied Research		
10.025	D	1,510,332	Plant and Animal Disease, Pest Control, and Animal Care		
10.064	D	31,490	Forestry Incentives Program		
10.153	D	60,571	Market News		
10.162	D	23,004	Inspection Grading and Standardization		
10.200	D	181,367	Grants for Agricultural Research, Special Research Grants		
10.200	I	(129)	Grants for Agricultural Research, Special Research Grants	Purch Ord L56218	Univ of Florida
10.200	I	1,000	Grants for Agricultural Research, Special Research Grants	Purch Ord L65279	Univ of Florida
10.200	I	1,024	Grants for Agricultural Research, Special Research Grants	L68843	Univ of Florida
10.200	I	15,971	Grants for Agricultural Research, Special Research Grants	L66274	Univ of Florida
10.200	I	18,803	Grants for Agricultural Research, Special Research Grants	00-34428-8987	University of Georgia
10.205	D	2,111,001	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.206	I	20,770	Grants for Agricultural Research - Competitive Research Grants	416-43-09	Iowa State Univ.
10.210	D	119,149	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.217	D	113,473	Higher Education Challenge Grants		
10.217	I	(611)	Higher Education Challenge Grants	NO. 592-2121-01	Purdue University
10.217	I	2,548	Higher Education Challenge Grants	98-38411-6754	VPI and State University
10.250	D	368,331	Agricultural and Rural Economic Research		
10.250	I	1,971	Agricultural and Rural Economic Research	N/A	Natl Agr Biotech Cou
10.303	D	54,926	Integrated Programs		
10.303	I	23,135	Integrated Programs	450140-10	Texas A & M Univ.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.303	I	20,132	Integrated Programs	SC000453-1-5	Univ of Florida
10.475	D	3,013,953	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.500	D	17,823,737	Cooperative Extension Service		
10.500	I	1,336	Cooperative Extension Service	Agreement dated 12/21/95	Ohio State University
10.500	I	51,233	Cooperative Extension Service	99-EYAR-1-0601	Univ of Kentucky
10.500	I	25,225	Cooperative Extension Service	421-55000208	Univ of Minnesota
10.500	I	2,440	Cooperative Extension Service	LWF 63-121-16804	Univ of Nebraska
10.500	I	980	Cooperative Extension Service	LWF/63-121-16812	University of Nebraska-Lincoln
10.550	D	33,478,542	Food Distribution		
10.557	D	98,831,761	Special Supplemental Nutrition Program for Women, Infants, and Children		
10.558	D	61,079,530	Child and Adult Care Food Program		
10.560	D	3,105,429	State Administrative Expenses for Child Nutrition		
10.564	D	2,953	Nutrition Education and Training Program		
10.565	D	78,931	Commodity Supplemental Food Program		
10.567	D	80,694	Food Distribution Program on Indian Reservations		
10.570	D	2,941,293	Nutrition Program for the Elderly (Commodities)		
10.572	D	331,101	WIC Farmers' Market Nutrition Program (FMNP)		
10.574	D	122,726	Team Nutrition Grants		
10.652	D	148,760	Forestry Research		
10.664	D	4,009,903	Cooperative Forestry Assistance		
10.855	D	52,907	Distance Learning and Telemedicine Loans and Grants		
10.912	D	8,756	Environmental Quality Incentives Program		
10.960	D	321,790	Technical Agricultural Assistance		
10.962	D	1,720	International Training - Foreign Participant		
		<u>231,062,487</u>	Total — Other Programs: — U. S. Department of Agriculture		
<b><u>U. S. Department of Commerce</u></b>					
11	D	30,806	U.S. Department of Commerce		
11	I	1,176	U.S. Department of Commerce	99-CA-533063	Auburn University
11	I	12,146	U.S. Department of Commerce	674-96-A-004	Howard University
11	I	33,000	U.S. Department of Commerce	SA-01-03-NC	S Atlantic Fishery Mgmt Cncl
11	I	218	U.S. Department of Commerce	CR-19070-425215	Virginia Tech University
11.300	D	391,243	Grants for Public Works and Economic Development		
11.303	D	101,380	Economic Development - Technical Assistance		
11.305	D	48,300	Economic Development - State and Local Economic Development Planning		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.405	D	7,433	Anadromous Fish Conservation Act Program		
11.417	D	111,484	Sea Grant Support		
11.417	I	2	Sea Grant Support	5-29388	Univ of Virginia
11.455	D	12	Cooperative Science and Education Program		
11.472	D	50,000	Unallied Science Program		
11.552	D	44,942	Telecommunications and Information Infrastructure Assistance Program		
11.609	D	65,988	Measurement and Engineering Research and Standards		
11.611	D	2,713,724	Manufacturing Extension Partnership		
		<u>3,611,854</u>	Total — Other Programs: — U. S. Department of Commerce		
<b><u>U. S. Department of Defense</u></b>					
12	D	572,632	U.S. Department of Defense		
12	I	73	U.S. Department of Defense	N/A	Hampton University
12	I	2,130	U.S. Department of Defense	SSAN: 200-62-4128	SCEEE Services Corp.
12	I	23,923	U.S. Department of Defense	240-29-3260 TAYLOR	SCEEE Services Corp.
12.002	I	66,307	Procurement Technical Assistance for Business Firms	MEMO NO. 2001-2	SBTDC
12.107	I	9,707	Navigation Projects	750263 US	Radian International
12.300	D	360,470	Basic and Applied Scientific Research		
12.300	I	7,958	Basic and Applied Scientific Research	USM-0225010102-I10	Univ of S. Miss.
12.301	D	23,042	Basic and Applied Scientific Research		
12.400	D	145,461	Military Construction, National Guard		
12.401	D	8,295,978	National Guard Military Operations and Maintenance (O&M) Projects		
12.431	D	7,577	Basic Scientific Research		
12.609	D	17,824	Selected Reserve Educational Assistance Program		
12.800	D	345	Air Force Defense Research Sciences Program		
12.901	D	44,613	Mathematical Sciences Grants Program		
		<u>9,578,040</u>	Total — Other Programs: — U. S. Department of Defense		
<b><u>U. S. Department of Housing and Urban Development</u></b>					
14	D	908,422	U.S. Department of Housing and Urban Development		
14.169	D	83,622	Housing Counseling Assistance Program		
14.169	I	18,000	Housing Counseling Assistance Program	00-104-HUDCAP-NC	Enterprise Foundation
14.171	D	327,106	Manufactured Home Construction and Safety Standards		
14.227	I	1,235	Community Development Block Grants/Special Purpose Grants/ Technical Assistance Program	CDWS-NC-98-009	Triangle J Coun Govt



**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
14.228	D	52,025,896	Community Development Block Grants/State's Program		
14.231	D	2,268,116	Emergency Shelter Grants Program		
14.235	D	607,253	Supportive Housing Program		
14.237	D	768,558	Historically Black Colleges and Universities Program		
14.238	D	125,650	Shelter Plus Care		
14.239	D	21,849,744	Home Investment Partnerships Program		
14.241	D	1,992,646	Housing Opportunities for Persons with AIDS		
14.243	D	133,680	Opportunities for Youth - Youthbuild Program		
14.246	D	1,264,842	Community Development Block Grants/Economic Development Initiative		
14.401	D	131,558	Fair Housing Assistance Program - State and Local		
14.409	D	21,973	Fair Housing Initiatives Program (FHIP) Education and Outreach Initiative		
14.511	D	161,417	Community Outreach Partnership Center Program		
14.512	I	3,872	Community Development Work-Study Program	CDWS-NC-98-009	Triangle J Council of Governments
		<u>82,693,590</u>	Total — Other Programs: — U. S. Department of Housing and Urban Development		

**U. S. Department of Interior**

15	D	73,261	U.S. Department of the Interior		
15.043	D	22,559	Indian Child and Family Education		
15.612	D	91,766	Endangered Species		
15.615	D	110,282	Cooperative Endangered Species Conservation Fund		
15.616	D	37,724	Clean Vessel Act		
15.617	D	9,765	Wildlife Conservation and Appreciation		
15.805	D	21,334	Assistance to State Water Resources Research Institutes		
15.808	D	1,450	U.S. Geological Survey: Research and Data Acquisition		
15.809	D	63,535	National Spatial Data Infrastructure Cooperative Agreements Program		
15.904	D	696,313	Historic Preservation Fund Grants-In-Aid		
15.910	D	511	National Natural Landmarks Program		
15.916	D	229,189	Outdoor Recreation - Acquisition, Development and Planning		
15.925	D	11,885	National Maritime Heritage Grants		
15.921	I	1,316	Rivers, Trails and Conservation Assistance	N/A	Florida Int'l Univ.
		<u>1,370,890</u>	Total — Other Programs: — U. S. Department of Interior		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b>U. S. Department of Justice</b>					
16	D	1,523,456	U.S. Department of Justice		
16.004	D	124,007	Law Enforcement Assistance - Narcotics and Dangerous Drugs Training		
16.007	D	16,098	State Domestic Preparedness Equipment Support Program		
16.500	D	4,465,844	US Department of Justice, Office of Justice Programs		
16.523	D	8,786,527	Juvenile Accountability Incentive Block Grants		
16.540	D	1,917,730	Juvenile Justice and Delinquency Prevention - Allocation to States		
16.542	D	7,445	National Institute for Juvenile Justice and Delinquency Prevention		
16.548	D	702,544	Title V - Delinquency Prevention Program		
16.549	D	188,761	Part E - State Challenge Activities		
16.550	D	1,171,722	State Justice Statistics Program for Statistical Analysis Centers		
16.572	D	448,441	State Criminal Alien Assistance Program		
16.575	D	8,175,368	Crime Victim Assistance		
16.576	D	1,098,088	Crime Victim Compensation		
16.579	D	13,434,080	Byrne Formula Grant Program		
16.580	D	8,481,539	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.580	I	307,758	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	1999DDBXK011	DARE America
16.585	D	1,722	Drug Court Discretionary Grant Program		
16.586	D	12,367,388	Violent Offender Incarceration and Truth in Sentencing Incentive Grants		
16.588	D	3,065,535	Violence Against Women Formula Grants		
16.589	D	95,913	Rural Domestic Violence and Child Victimization Enforcement Grant Program		
16.590	D	199,190	Grants to Encourage Arrest Policies and Enforcement of Protection Orders		
16.592	D	789,695	Local Law Enforcement Block Grants Program		
16.593	D	492,383	Residential Substance Abuse Treatment for State Prisoners		
16.595	D	188	Weed and Seed Program Fund		
16.607	D	75,007	Bulletproof Vest Partnership Program		
16.710	D	728,914	Public Safety Partnership and Community Policing Grants		
16.710	I	26,008	Public Safety Partnership and Community Policing Grants	1999-IJ-CX-0048	Chlt Meck Police
16.710	I	1,257	Public Safety Partnership and Community Policing Grants	N/A	City of Charlotte
16.712	D	980,611	Police Corps		
16.727	D	492,049	Enforcing Underage Drinking Laws Program		
		<u>70,165,268</u>	Total — Other Programs: — U. S. Department of Justice		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b>U. S. Department of Labor</b>					
17	D	535,227	U.S. Department of Labor		
17	I	208,211	U.S. Department of Labor	E9483936	Basic Assist Grant
17	I	86,264	U.S. Department of Labor	0-3751-33	Cape Fear COG
17.002	D	2,089,780	Labor Force Statistics		
17.005	D	116,453	Compensation and Working Conditions Data		
17.225	D	706,865,830	Unemployment Insurance		
17.235	D	2,345,145	Senior Community Service Employment Program		
17.235	I	248,608	Senior Community Service Employment Program	231	National Senior Citizens Center
17.235	I	9,941	Senior Community Service Employment Program	15009-5028	REGION L
17.245	D	26,399,424	Trade Adjustment Assistance - Workers		
17.249	D	631,519	Employment Services and Job Training Pilots-Demonstrations and Research		
17.249	D	4,054,632	Employment Services and Job Training Pilots-Demonstrations and Research		
17.249	I	3,822	Employment Services and Job Training Pilots-Demonstrations and Research	AF-10540-00-60	Region D Council of Govenments
17.251	D	203,838	Native American Employment and Training Programs		
17.253	D	12,843,886	Welfare-to-Work Grants to States and Localities		
17.253	I	40,869	Welfare-to-Work Grants to States and Localities	WTW-20-3751-46-04	Buncombe County
17.253	I	63,923	Welfare-to-Work Grants to States and Localities	WTW-20-3751-46-03	Buncombe County
17.253	I	96,075	Welfare-to-Work Grants to States and Localities	01-3751-43-4236	Council of Government
17.253	I	58,560	Welfare-to-Work Grants to States and Localities	PY-1998-WTW-2	Isothermal PDC
17.253	I	7,141	Welfare-to-Work Grants to States and Localities	8-3751-23-3059	Lumber River COG
17.253	I	160,116	Welfare-to-Work Grants to States and Localities	0-3751-44-00	Lumber River COG
17.253	I	5,795	Welfare-to-Work Grants to States and Localities	0-3751-18-3059	Pee Dee COG
17.253	I	20,881	Welfare-to-Work Grants to States and Localities	9/3751-16-1380	Region D
17.253	I	283	Welfare-to-Work Grants to States and Localities	9-3751-16-1533-05	Region D Council of Govenments
17.253	I	47,058	Welfare-to-Work Grants to States and Localities	9-3751-49-1533-05	Region D Council of Govenments
17.253	I	85,969	Welfare-to-Work Grants to States and Localities	9-3751-49-1533-97	Region D Council of Govenments
17.253	I	135,322	Welfare-to-Work Grants to States and Localities	58-WTW-2000	Regional Consolidated
17.253	I	35,174	Welfare-to-Work Grants to States and Localities	0-3590-55-9900	Southwestern
17.255	D	19,481,981	Workforce Investment Act		
17.255	I	17,819	Workforce Investment Act	WIA-YO-20-0412-46-03	Buncombe County
17.255	I	23,841	Workforce Investment Act	WIA-20-00-0412-46-02	Buncombe County
17.255	I	27,489	Workforce Investment Act	WIA-20-00-0412-46-03	Buncombe County
17.255	I	9,318	Workforce Investment Act	0-2040-33-9900	Cape Fear
17.255	I	108,392	Workforce Investment Act	0-2030-33-9900	Cape Fear

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.255	I	145,770	Workforce Investment Act	0-2020-33-9900	Cape Fear
17.255	I	9,624	Workforce Investment Act	0-2030-33-9900	Centralina
17.255	I	296,353	Workforce Investment Act	0-2020-36-9900	Centralina
17.255	I	795,091	Workforce Investment Act	0-2030-36-9900	Centralina
17.255	I	29,367	Workforce Investment Act	0-2040-37-9900	Charlotte
17.255	I	426,694	Workforce Investment Act	0-2030-37-9900	Charlotte
17.255	I	110,810	Workforce Investment Act	0-2020-35-9900	City of Durham
17.255	I	162,910	Workforce Investment Act	0-2030-35-9900	City of Durham
17.255	I	38,766	Workforce Investment Act	0-2020-40-9900	Eastern Carolina
17.255	I	138,695	Workforce Investment Act	0-2030-40-9900	Eastern Carolina
17.255	I	51,607	Workforce Investment Act	0-2020-41-9900	Gaston
17.255	I	333,559	Workforce Investment Act	0-2030-43-9900	Kerr Tar
17.255	I	2,317	Workforce Investment Act	0-2040-44-9900	Lumber River
17.255	I	499,461	Workforce Investment Act	0-2030-44-9900	Lumber River
17.255	I	1,144,469	Workforce Investment Act	0-2020-44-9900	Lumber River
17.255	I	40,183	Workforce Investment Act	0-2040-45-9900	Mid-Carolina
17.255	I	62,768	Workforce Investment Act	0-2020-45-9900	Mid-Carolina
17.255	I	67,853	Workforce Investment Act	0-2030-45-9900	Mid-Carolina
17.255	I	15,435	Workforce Investment Act	0-2030-29-9900	Mountain Area
17.255	I	15,524	Workforce Investment Act	0-2020-29-9900	Mountain Area
17.255	I	(36,817)	Workforce Investment Act	N/A	N/A
17.255	I	1,238	Workforce Investment Act	0-2050-50-9900	Pee Dee
17.255	I	192,641	Workforce Investment Act	0-2020-50-9900	Pee Dee
17.255	I	278,777	Workforce Investment Act	0-2030-50-9900	Pee Dee
17.255	I	256	Workforce Investment Act	0-2020-50-3059	Pee Dee COG
17.255	I	93,539	Workforce Investment Act	2020-50-2991-02-1-H3-IR	Reg Con Ser
17.255	I	21,722	Workforce Investment Act	9/3590-16-1380	Region D
17.255	I	63,955	Workforce Investment Act	9/2020-49-1380	Region D
17.255	I	74,740	Workforce Investment Act	9/2040-49-1380	Region D
17.255	I	85,025	Workforce Investment Act	9/2030-49-1380	Region D
17.255	I	103,114	Workforce Investment Act	0-2020-28-9900	Region Q
17.255	I	160,242	Workforce Investment Act	0-2030-28-9900	Region Q
17.255	I	3,241	Workforce Investment Act	0-2050-58-9900	Regional Parnership
17.255	I	19,780	Workforce Investment Act	0-2020-58-9900	Regional Parnership
17.255	I	75,485	Workforce Investment Act	0-2030-58-9900	Regional Parnership

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.255	I	8,516	Workforce Investment Act	0-2040-58-9900	Regional Partnership
17.255	I	183,091	Workforce Investment Act	0-2020-55-9900	Southwestern
17.255	I	271,725	Workforce Investment Act	0-2030-55-9900	Southwestern
17.255	I	95,917	Workforce Investment Act	0-2030-56-9900	Western Piedmont
17.255	I	96,226	Workforce Investment Act	0-2020-56-9900	Western Piedmont
17.255	I	7,791	Workforce Investment Act	0-2030-57-9900	Winston Salem
17.257	I	76,445	One-Stop Career Center Initiative	N/A	MCPC
17.258	D	123,824	WIA Adult Program		
17.258	I	93,692	WIA Adult Program	9-2020-40-6331-09	ECWDB
17.259	D	197,627	WIA Youth Activities		
17.259	I	42,912	WIA Youth Activities	9-2040-40-6331-09	N/A
17.260	D	109,314	WIA Dislocated Workers		
17.260	I	25,401	WIA Dislocated Workers	9-3734-31-6331-09-13	N/A
17.263	D	67,033	Youth Opportunity Grants		
17.503	D	4,744,521	Occupational Safety and Health - State Program		
17.504	D	1,074,706	Endangered Species		
17.600	D	70,985	Mine Health and Safety Grants		
		<u>789,882,506</u>	Total — Other Programs: — U. S. Department of Labor		
<b><u>U. S. Department of State</u></b>					
19.404	I	3,115	Professional Development-International Educators/Administrators	NCSU#01-1595	NAFSA: Assoc. of Int
		<u>3,115</u>	Total — Other Programs: — U. S. Department of State		
<b><u>U. S. Department of Transportation</u></b>					
20	D	8,400	U.S. Department of Transportation		
20	I	391	U.S. Department of Transportation	Agreement 1-14-98	Bennington Corp.
20	I	606	U.S. Department of Transportation	96-0164	Bennington Corp.
20	I	3,730	U.S. Department of Transportation	033-7338-479	Natl Easter Seal Soc
20	I	(8,083)	U.S. Department of Transportation	18243A 08	PB Farradyne, Inc.
20	I	56	U.S. Department of Transportation	95-0249	SC State University
20	I	57	U.S. Department of Transportation	Agreement Dated 6-10-97	SC State University
20	I	11,234	U.S. Department of Transportation	DTFH6199X00013	SC State University
20	I	21,654	U.S. Department of Transportation	Agreement Dated 6-2000	SC State University
20	I	18,112	U.S. Department of Transportation	99-NCA&T-E1 TASK ORDER 1	University of Tennessee
20.005	D	1,089,168	Boating Safety Financial Assistance		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20.106	D	11,011,189	Airport Improvement Program		
20.107	D	60	Airway Science		
20.109	D	4,992	Air Transportation Centers of Excellence		
20.217	I	66,894	Motor Carrier Safety	DTFH61-99-00035	SC State University
20.218	D	1,514,633	National Motor Carrier Safety		
20.219	D	914,364	Recreational Trails Program		
20.308	D	186,104	Local Rail Freight Assistance		
20.505	D	586,776	Federal Transit: Metropolitan Planning Grants		
20.509	D	8,357,640	Formula Grants for Other Than Urbanized Areas		
20.513	D	57,729	Capital Assistance Program for Elderly Persons and Persons with Disabilities		
20.700	D	228,402	Pipeline Safety		
20.703	D	217,005	Interagency Hazardous Materials Public Sector Training and Planning Grants		
		24,291,113	Total — Other Programs: — U. S. Department of Transportation		
<b><u>U. S. Department of Treasury</u></b>					
21	D	113,164	U.S. Department of the Treasury		
21.008	D	133,446	Low-Income Taxpayer Clinics		
		246,610	Total — Other Programs: — U. S. Department of Treasury		
<b><u>U. S. Appalachian Regional Commission</u></b>					
23.001	D	614,290	Appalachian Regional Development (See individual Appalachian Programs)		
23.002	D	200,000	Appalachian Area Development		
23.011	D	700,145	Appalachian State Research, Technical Assistance, and Demonstration Projects		
		1,514,435	Total — Other Programs: — U. S. Appalachian Regional Commission		
<b><u>U. S. Equal Employment Opportunity Commission</u></b>					
30	D	58,700	Equal Employment Opportunity Commission		
		58,700	Total — Other Programs: — U. S. Equal Employment Opportunity Commission		
<b><u>U. S. General Services Administration</u></b>					
39.003	D	4,364,581	Donation of Federal Surplus Personal Property		
		4,364,581	Total — Other Programs: — U. S. General Services Administration		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b>Library of Congress</b>					
42	I	172,991	Library of Congress	Contract	Montreat
		172,991	Total — Other Programs: — Library of Congress		
<b>National Aeronautics and Space Administration</b>					
43	D	941,759	National Aeronautics and Space Administration		
43	I	16,424	National Aeronautics and Space Administration	1225355	Cal. Inst. of Tech.
43	I	42,500	National Aeronautics and Space Administration	N/A	NACME
43	I	48,850	National Aeronautics and Space Administration	N/A	NACME
43	I	158	National Aeronautics and Space Administration	QEM-94-SHARP-001	QEM Network
43	I	244	National Aeronautics and Space Administration	Letter dated 5/16/95	QEM Network
43	I	430	National Aeronautics and Space Administration	Letter dated 4/30/97	QEM Network
43	I	538	National Aeronautics and Space Administration	Letter dated 5/16/96	QEM Network
43	I	1,475	National Aeronautics and Space Administration	Letter Dated 4/6/01	QEM Network
43	I	29,387	National Aeronautics and Space Administration	NASA NAS8-97110	Univ of Florida
43	I	116,978	National Aeronautics and Space Administration	N/A	University of Alabama
43.001	D	133,092	Aerospace Education Services Program		
43.001	I	30,089	Aerospace Education Services Program	052118	Generic Divide
43.001	I	22,550	Aerospace Education Services Program	052113	NASA
43.001	I	6,217	Aerospace Education Services Program	052116	NASA Scholarship
43.001	I	1,493	Aerospace Education Services Program	HST-G0-06761.03-A	Space Telescope
43.001	I	3,413	Aerospace Education Services Program	97-1160-53 TASK04	Space Telescope
43.001	I	(354)	Aerospace Education Services Program	98UNCC002	Univ of Alabama
43.001	I	3,257	Aerospace Education Services Program	NAG5-4346	University of Alabama
		1,398,500	Total — Other Programs: — National Aeronautics and Space Administration		
<b>National Foundation on the Arts and the Humanities</b>					
45	I	2,555	National Foundation on the Arts and the Humanities	3-341-40	Southern Arts Federation
45.007	D	694,206	Promotion of the Arts-State Program		
45.024	D	8,070	Promotion of the Arts - Grants to Organizations and Individuals		
45.026	D	19,208	Promotion of the Arts - Leadership Initiatives		
45.129	I	3,073	Promotion of the Humanities - Federal/State Partnership	S09-00	NC Humanities Coun.
45.129	I	61	Promotion of the Humanities - Federal/State Partnership	95-33	NC Humanities Council
45.149	D	25,799	Promotion of the Humanities - Division of Preservation and Access		
45.149	I	22,484	Promotion of the Humanities - Division of Preservation and Access	36938-6311	Cornell University

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
45.160	D	15,001	Promotion of the Humanities - Fellowships and Stipends		
45.161	D	45,256	Promotion of the Humanities - Research		
45.163	D	97,821	Promotion of the Humanities - Seminars and Institutes		
45.301	D	90,842	Institute of Museum and Library Services: General Operating Support		
45.310	D	3,332,440	State Library Program		
		<u>4,356,816</u>	Total — Other Programs: — National Foundation on the Arts and the Humanities		
<b><u>National Science Foundation</u></b>					
47	D	1,643,154	National Science Foundation		
47	I	101	National Science Foundation	RED-9452861	American Educational Research Association
47	I	16,967	National Science Foundation	5-59012	Association of American Geographers
47	I	17,811	National Science Foundation	5-59077	Association of American Geographers
47	I	3,876	National Science Foundation	N/A	MATE-California
47	I	18,150	National Science Foundation	5-59340	Mathematical Association of America
47	I	11,805	National Science Foundation	P120A990058	Norfolk State University
47.041	D	5,387	Engineering Grants		
47.041	I	102,899	Engineering Grants	Subcontract Dated 10/6/97	University of Florida
47.049	D	42,339	Mathematical and Physical Sciences		
47.049	I	11,353	Mathematical and Physical Sciences	052109	National Science Fnd
47.049	I	7,080	Mathematical and Physical Sciences	500-3191-2	Purdue University
47.049	I	9,130	Mathematical and Physical Sciences	500-3664-1	Purdue University
47.049	I	6,262	Mathematical and Physical Sciences	SA00011005	University of Arkansas
47.049	I	14,708	Mathematical and Physical Sciences	OR10153-0101	University of Tennessee
47.050	D	932	Geosciences		
47.070	D	238,401	Computer and Information Science and Engineering		
47.070	I	61,156	Computer and Information Science and Engineering	N/A	ADEC
47.073	D	62,396	Science and Technology Centers		
47.074	D	222,881	Biological Sciences		
47.075	D	513,625	Social, Behavioral, and Economic Sciences		
47.076	D	1,133,003	Education and Human Resources		
47.076	I	19,963	Education and Human Resources	HRD9624084	Bertie County Schools



**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.076	I	55,977	Education and Human Resources	DUE-9950042	Southeast Comm. Coll.
47.076	I	18,602	Education and Human Resources	19347-545408	Virginia Polytechnic
47.078	D	13,982	Polar Programs		
47.707	D	220,031	High Bandwidth Connection to the NC Research and Education Network		
		<u>4,471,971</u>	Total — Other Programs: — National Science Foundation		
<b><u>U. S. Small Business Administration</u></b>					
59.005	D	133	Business Development Assistance to Small Business		
59.037	D	198,103	Small Business Development Center		
59.037	I	195,097	Small Business Development Center	055300/055400	NC SBTDC
59.037	I	358,545	Small Business Development Center	MEMO 2001-01	SBTDC
		<u>751,878</u>	Total — Other Programs: — U. S. Small Business Administration		
<b><u>Tennessee Valley Authority</u></b>					
62	D	9,800	Tennessee Valley Authority		
		<u>9,800</u>	Total — Other Programs: — Tennessee Valley Authority		
<b><u>U. S. Department of Veteran's Affairs</u></b>					
64	D	2,592	U.S. Department of Veterans Affairs		
64.124	D	321,751	All-Volunteer Force Educational Assistance		
		<u>324,343</u>	Total — Other Programs: — U. S. Department of Veteran's Affairs		
<b><u>U. S. Environmental Protection Agency</u></b>					
66	D	154,783	Environmental Protection Agency		
66	I	1,091	Environmental Protection Agency	00110331-04	Mississippi State
66	I	204,104	Environmental Protection Agency	12/1/98 Subcontr.	N C Agric. Fdn. Inc.
66	I	7,542	Environmental Protection Agency	NWS-06	Tetra Tech Inc.
66	I	24,679	Environmental Protection Agency	R827084-01-0	Univ. of Maryland
66.432	D	3,040,964	State Public Water System Supervision		
66.433	D	67,867	State Underground Water Source Protection		
66.454	D	185,253	Water Quality Management Planning		
66.456	D	281,779	National Estuary Program		
66.458	D	50,943,708	Capitalization Grants for State Revolving Funds		
66.460	D	2,379,902	Nonpoint Source Implementation Grants		
66.468	D	31,199,949	Capitalization Grants for Drinking Water State Revolving Fund		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
66.500	D	852,523	Environmental Protection - Consolidated Research		
66.500	I	3,266	Environmental Protection - Consolidated Research	WU-HT-01-05/29465U	Washington Univ.
66.600	D	25,110	Environmental Protection Consolidated Grants - Program Support		
66.606	D	708,336	Surveys, Studies, Investigations and Special Purpose Grants		
66.607	D	1,932,528	Training and Fellowships for the Environmental Protection Agency		
66.701	D	112,425	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.707	D	253,221	TSCA Title IV State Lead Grants - Certification of Lead-Based Paint Professionals		
66.801	D	1,795,696	Hazardous Waste Management State Program Support		
66.802	D	1,419,533	Superfund State Site - Specific Cooperative Agreements		
66.804	D	225,051	State Underground Storage Tanks Program		
66.805	D	2,639,541	Leaking Underground Storage Tank Trust Fund Program		
66.808	D	63,263	Solid Waste Management Assistance		
		<u>98,522,114</u>	Total — Other Programs: — U. S. Environmental Protection Agency		
<b><u>U. S. Department of Energy</u></b>					
81	D	2,610,305	U.S. Department of Energy		
81	I	10	U.S. Department of Energy	AWUI-94-EMPAC-001	Assoc. Western Universities
81	I	192,739	U.S. Department of Energy	DSP-90-10-668-012	Clark Atlanta University
81	I	85,588	U.S. Department of Energy	IRECNCSCDBASE21000	IREC
81	I	(1,099)	U.S. Department of Energy	19X-SD794C	Lockheed Martin
81	I	137	U.S. Department of Energy	A0-0954	Sandia National Laboratories
81	I	1,816	U.S. Department of Energy	DEFG0701ID14013NCS	SC State University
81	I	17,967	U.S. Department of Energy	4000003928	UT-Battelle LLC
81.041	D	1,676,420	State Energy Program		
81.042	D	2,094,424	Weatherization Assistance for Low-Income Persons		
81.086	D	10,860	Conservation Research and Development		
81.087	D	39,836	Renewable Energy Research and Development		
81.114	D	102,352	University Nuclear Science and Reactor Support		
		<u>6,831,355</u>	Total — Other Programs: — U. S. Department of Energy		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>United States Information Agency</u></b>					
82	D	274,183	United States Information Agency		
82	I	46,329	United States Information Agency	1A-PSLJ-G7-190246	Southeastern Comm College
82.010	D	159,036	College and University Partnerships Program		
82.012	I	207	Teacher Exchange: New Independent States (NIS)	N/A	ACTR/ACCELS
		<u>479,755</u>	Total — Other Programs: — United States Information Agency		
<b><u>Federal Emergency Management Agency</u></b>					
83	D	21,148	Federal Emergency Management Agency		
83.011	D	7,926	Hazardous Materials Training Program for Implementation of the Superfund Amendment and Reauthorization Act (SARA) of 1986		
83.105	D	170,938	Community Assistance Program - State Support Services Element (CAP-SSSE)		
83.536	D	228,352	Flood Mitigation Assistance		
83.543	D	2,006,170	Individual and Family Grants		
83.544	D	112,184,680	Public Assistance Grants		
83.545	D	6,346,272	Disaster Housing Program		
83.548	D	94,132,863	Hazard Mitigation Grant		
83.550	D	51,054	National Dam Safety Program		
83.551	D	59,956	Project Impact: Building Disaster Resistant Communities		
83.552	D	3,492,086	Emergency Management Performance Grants		
		<u>218,701,445</u>	Total — Other Programs: — Federal Emergency Management Agency		
<b><u>U. S. Department of Education</u></b>					
84	D	8,175,134	U.S. Department of Education		
84	I	21,563	U.S. Department of Education	92-NWS	National Writing
84	I	5,558	U.S. Department of Education	5-59051	Shodor Education Foundation
84	I	-	U.S. Department of Education	N/A	Tidewater CC, VA
84	I	40,797	U.S. Department of Education	95-NC09	Univ of California
84	I	161	U.S. Department of Education	5-34236	University of Virginia
84	I	852	U.S. Department of Education	5-34236	University of Virginia
84	I	20,209	U.S. Department of Education	5-34334	University of Virginia
84	I	71,453	U.S. Department of Education	N/A	Vanderbilt University
84.002	D	12,844,304	Adult Education - State Grant Program		
84.002	I	-	Adult Education - State Grant Program	N/A	NCCCS
84.010	D	151,201,417	Title 1 Grants to Local Education Agencies		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.011	D	5,720,280	Migrant Education - Basic State Formula Grant Program		
84.013	D	900,708	Title 1 Program for Neglected and Delinquent Children		
84.016	D	128,752	Undergraduate International Studies and Foreign Language Programs		
84.022	D	69,634	International Overseas - Doctoral Dissertation		
84.029	D	52,697	Special Education--Personnel Development and Parent Training		
84.031	D	10,414,041	Higher Education - Institutional Aid		
84.037	D	11,363	Federal Perkins Loan Cancellations		
84.042	D	198,052	TRIO - Student Support Services		
84.048	D	28,751,789	Vocational Education - Basic Grants to States		
84.048	I	3,964	Vocational Education - Basic Grants to States	PO #46080	CMBE
84.048	I	-	Vocational Education - Basic Grants to States	N/A	NCCCS
84.063	D	7,083,296	Federal Pell Grant Program		
84.066	D	799,694	TRIO - Educational Opportunity Centers		
84.078	I	49,535	Special Education - Postsecondary Education Programs for Persons with Disabilities	OR 8666-04.01	Univ of Tenn
84.103	D	372,841	Higher Education-TRIO Staff Training Program		
84.116	D	57,796	Fund for the Improvement of Postsecondary Education		
84.116	I	6,150	Fund for the Improvement of Postsecondary Education	N/A	ETSU/USED
84.116	I	9,428	Fund for the Improvement of Postsecondary Education	P116p980035	Tidewater Comm College
84.117	I	3,711	Educational Research and Development	RJ6006301	North Central Regional
84.120	D	(3,492)	Minority Science and Engineering Improvement		
84.120	I	116,874	Minority Science and Engineering Improvement	052221	COOP Physics
84.120	I	27,236	Minority Science and Engineering Improvement	054104	Interactive Media
84.120	I	46,786	Minority Science and Engineering Improvement	052229	Minority Physics
84.120	I	32,436	Minority Science and Engineering Improvement	N/A	Norfolk State Univ
84.120	I	22,438	Minority Science and Engineering Improvement	051470	Thematic Biochemist
84.126	D	74,402,413	Rehabilitation Services-Vocational Rehabilitation Grants to States		
84.129	D	97,897	Rehabilitation Long-Term Training		
84.144	D	742,947	Migrant Education - Coordination Program		
84.153	D	33,784	Business and International Education Projects		
84.154	D	9,745	Public Library Construction and Technology Enhancement		
84.158	D	37,976	Secondary Education and Transitional Services for Youth with Disabilities		
84.160	I	10,089	Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind	ORA7838-04.02	Univ of Tenn
84.161	D	240,324	Rehabilitation Services - Client Assistance Program		
84.162	D	1,844,767	Immigrant Education		
84.164	D	1,054,400	Eisenhower Mathematics and Science Education - State Grants		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.168	D	508,380	Eisenhower Professional Development - Federal Activities		
84.168	I	40,127	Eisenhower Professional Development - Federal Activities	N/A	Eisenhower Fellowship
84.169	D	417,545	Independent Living -- State Grants		
84.177	D	299,628	Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind		
84.181	D	11,007,122	Special Education - Grants for Infants and Families with Disabilities		
84.186	D	9,889,662	Safe and Drug-Free Schools and Communities - State Grants		
84.187	D	941,403	Supported Employment Services for Individuals with Severe Disabilities		
84.194	D	81,028	Bilingual Education Support Services		
84.196	D	536,785	Education for Homeless Children and Youth		
84.200	D	1,302,528	Graduate Assistance in Areas of National Need		
84.206	D	129,833	Javits Gifted and Talented Students Education Grant Program		
84.213	D	2,973,082	Even Start - State Educational Agencies		
84.214	D	51,642	Even Start - Migrant Education		
84.215	D	81,250	Fund for the Improvement of Education		
84.217	D	708,015	McNair Post-Baccalaureate Achievement		
84.224	D	603,702	Assistive Technology		
84.240	D	153,197	Program of Protection and Advocacy of Individual Rights		
84.243	D	2,925,218	Tech-Prep Education		
84.265	D	186,600	Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training		
84.268	D	21,326,869	Federal Direct Loan		
84.276	D	10,611,852	Goals 2000-State and Local Education Systemic Improvement Grants		
84.281	D	6,481,366	Eisenhower Professional Development State Grants		
84.282	D	3,134,881	Charter Schools		
84.287	I	31,650	Twenty-First Century Community Learning Centers	5-58010, 58012	Wilkes Co. Schools
84.298	D	9,314,988	Innovative Education Program Strategies		
84.299	D	343,502	Special Projects Professional Development Grants		
84.302	D	1,716,927	Regional Technical Support and Professional Development Consortia		
84.302	I	194,519	Regional Technical Support and Professional Development Consortia	N/A	SERVE, Inc.
84.318	D	7,770,075	Technology Literacy Challenge Fund Grants		
84.323	D	834,216	Special Education: State Program Improvement Grants for Children with Disabilities		
84.324	D	120,786	Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities		
84.325	D	1,767,623	Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.326	D	157,618	Special Education: Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.326	I	423	Special Education: Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	5-34373	University of Virginia
84.330	D	55,050	Advanced Placement Incentive Program		
84.331	D	244,310	Grants to States for Incarcerated Youth Offenders		
84.332	D	2,561,844	Comprehensive School Reform Demonstration		
84.334	D	1,089,603	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.336	D	2,779,888	Teacher Quality Enhancement Grants for States and Partnerships		
84.338	D	327,590	Reading Excellence		
84.339	D	670,498	Learning Anytime Anywhere Partnerships		
84.339	I	15,269	Learning Anytime Anywhere Partnerships	P339B990128	NASFAA/USED
84.339	I	53,345	Learning Anytime Anywhere Partnerships	0699.10.190D	Univ. Col./Den/Ed
84.340	D	25,980,325	Class Size Reduction		
84.342	D	1,356,599	Preparing Tomorrow's Teachers to Use Technology		
84.342	I	25,067	Preparing Tomorrow's Teachers to Use Technology	5-34344	Univ of Virginia
84.343	D	46,054	Assistive Technology: State Grants for Protection and Advocacy		
84.348	D	1,179,567	Title I Accountability Grants		
84.928	I	23,561	A Program to Improve Writing and the Teaching of Writing	92-NC08	Natl Writing Project
		<u>438,784,411</u>	Total — Other Programs: — U. S. Department of Education		

**National Archives and Records Administration**

89.003	D	9,074	National Historical Publications and Records Grants		
		<u>9,074</u>	Total — Other Programs: — National Archives and Records Administration		

**U. S. Department of Health and Human Services**

93	D	246,309	U.S. Department of Health and Human Services		
93	I	8	U.S. Department of Health and Human Services	FCVP009-02	Central State University
93	I	2,662	U.S. Department of Health and Human Services	MMV008-03	Central State University
93	I	2,718	U.S. Department of Health and Human Services	MMV008-02	Central State University
93	I	68,921	U.S. Department of Health and Human Services	FCVP009-03	Central State University
93	I	126,135	U.S. Department of Health and Human Services	FCVP 00-07-123	Central State University
93	I	(235)	U.S. Department of Health and Human Services	H103385	Howard University
93	I	6,816	U.S. Department of Health and Human Services	N/A	Indiana University
93	I	2,369	U.S. Department of Health and Human Services	6402 130 KO B	University of South Florida

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.006	D	176,692	State and Territorial Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		
93.032	I	14,667	National Youth Sports Program	055159	National Youth Sports
93.032	I	89,005	DHHS-National Youth Sports Program	N/A	NCAA
93.041	D	107,039	Special Programs for the Aging -- Title VII, Chapter 3 -- Programs for Prevention of Elder Abuse, Neglect and Exploitation		
93.042	D	210,947	Special Programs for the Aging -- Title VII, Chapter 2 -- Long Term Care Ombudsman Services for Older Individuals		
93.043	D	491,208	Special Programs for The Aging--Title III, Part F--Disease Prevention and Health Promotion Services		
93.043	I	1	Special Programs for The Aging--Title III, Part F--Disease Prevention and Health Promotion Services	00766-02/97-211	Guilford County
93.043	I	150	Special Programs for The Aging--Title III, Part F--Disease Prevention and Health Promotion Services	00766-02/97-211	Guilford County
93.048	D	194,669	Special Programs for the Aging - Title IV - Training, Research and Discretionary Projects and Programs		
93.052	D	30,611	Nation Family Caregiver Support Program		
93.103	D	82,075	Food and Drug Administration - Research		
93.104	D	2,779,492	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		
93.110	D	239,077	Maternal and Child Health Federal Consolidated Programs		
93.110	I	9,672	Maternal and Child Health Federal Consolidated Programs	MC00022	N/A
93.113	D	183,743	Biological Response to Environmental Health Hazards		
93.116	D	1,690,039	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.119	D	147	Grants for Technical Assistance Activities Related to the Block Grant for Community Mental Health Services - Technical Assistance Centers for Evaluation		
93.124	D	38,303	Nurse Anesthetist Traineeships		
93.125	D	(124,922)	Mental Health Planning and Demonstration Projects		
93.127	D	110,001	Emergency Medical Services for Children		
93.130	D	342,030	Primary Care Services: Resource Coordination and Development: Primary Care Offices		
93.136	D	188,272	Injury Prevention and Control Research and State and Community Based Programs		
93.138	D	484,212	Protection and Advocacy for Individuals with Mental Illness		
93.150	D	351,436	Projects for Assistance in Transition from Homelessness (PATH)		
93.161	D	66,167	Health Program for Toxic Substances and Disease Registry		
93.165	D	45,710	Grants for State Loan Repayment		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.173	D	45	Research Related to Deafness and Communication Disorders		
93.178	D	242,766	Nursing Education Opportunities for Individuals from Disadvantaged Backgrounds		
93.188	I	4,970	Public Health Training Centers	N/A	URI/DHHS
93.197	D	739,906	Childhood Lead Poisoning Prevention Projects - State and Community - Based Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
93.211	D	145,228	Rural Telemedicine Grants		
93.217	D	6,396,526	Family Planning - Services		
93.230	D	2,655,369	Consolidated Knowledge Development and Application (KD&A) Program		
93.234	D	144,837	Traumatic Brain Injury		
93.235	D	863,907	Abstinence Education		
93.241	D	627,495	State Rural Hospital Flexibility Program		
93.251	D	79,645	Universal Newborn Hearing Screening		
93.252	D	897,465	Community Access Program		
93.263	D	55,803	Occupational Safety and Health - Training Grants		
93.268	D	25,944,438	Immunization Grants		
93.273	D	288,941	Alcohol Research Programs		
93.283	D	5,433,506	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.283	I	10,702	Centers for Disease Control and Prevention - Investigations and Technical Assistance	6402-146-K0-G	Univ of S. Florida
93.298	D	32,648	Nurse Practitioner and Nurse-Midwifery Education Programs		
93.299	D	178,568	Advanced Nurse Education		
93.358	D	245,220	Professional Nurse Traineeships		
93.359	D	22,340	Nursing: Special Projects		
93.364	D	585	Minority Access to Research Careers		
93.371	D	1,066,427	Biomedical Technology		
93.375	D	326,372	Minority Biomedical Research Support		
93.379	D	9,472	Grants for Graduate Training in Family Medicine		
93.395	I	7,705	Cancer Treatment Research	1-67U-7612 Mo #9	Research Triangle Institute
93.398	I	5,137	Cancer Research Manpower	3125-01-00	Cal. Pacific Med.
93.399	D	49,212	Cancer Control		
93.556	D	5,824,773	Family Preservation and Support Services		
93.558	D	274,406,631	Temporary Assistance for Needy Families		
93.558	I	16,984	Temporary Assistance for Needy Families	K-11068	Buncombe County
93.560	D	(789,519)	Family Support Payments to States - Assistance Payments		
93.563	D	77,241,342	Child Support Enforcement		
93.566	D	2,051,797	Refugee and Entrant Assistance - State Administered Programs		



**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.568	D	45,002,963	Low-Income Home Energy Assistance		
93.569	D	12,773,200	Community Services Block Grant		
93.571	D	92,692	Community Services Block Grant Discretionary Awards - Community Food and Nutrition		
93.576	D	138,952	Refugee and Entrant Assistance - Discretionary Grants		
93.584	D	131,045	Refugee and Entrant Assistance-Targeted Assistance		
93.585	D	340,042	Empowerment Zones Program		
93.586	D	155,954	State Court Improvement Program		
93.590	D	182,303	Community-Based Family Resource and Support Grants		
93.592	D	114,095	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Discretionary Grants		
93.597	D	180,229	Grants to States for Access and Visitation Programs		
93.600	D	143,903	Head Start		
93.630	D	2,300,775	Developmental Disabilities Basic Support and Advocacy Grants		
93.631	D	19,125	Developmental Disabilities Projects of National Significance		
93.643	D	162,118	Children's Justice Grants to States		
93.645	D	6,235,578	Child Welfare Services - State Grants		
93.656	D	207,379	Temporary Child Care and Crisis Nurseries		
93.658	D	73,327,174	Foster Care - Title IV-E		
93.659	D	15,530,862	Adoption Assistance		
93.667	D	53,368,095	Social Services Block Grant		
93.669	D	454,292	Child Abuse and Neglect State Grants		
93.671	D	1,639,441	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes		
93.674	D	1,640,734	Independent Living		
93.767	D	73,563,475	State Children's Insurance Program		
93.773	D	5,688,112	Medicare - Hospital Insurance		
93.779	D	504,067	Health Care Financing Research, Demonstrations and Evaluations		
93.821	D	137,763	Cell Biology and Biophysics Research		
93.822	D	498,782	Health Careers Opportunity Program		
93.822	I	21	Health Careers Opportunity Program	630667B	Howard University
93.859	D	93,118	Pharmacology, Physiology, and Biological Chemistry Research		
93.862	D	14,995	Genetics and Developmental Biology Research		
93.865	D	95,128	Center for Research for Mothers and Children		
93.866	I	12,966	Aging Research	FY01.001.00	Univ of Colorado
93.879	I	7,930	Medical Library Assistance	Order S00707	University of Maryland

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.880	D	216,198	Minority Access to Research Careers		
93.894	D	285,604	Resource and Manpower Development in the Environmental Health Sciences		
93.896	D	54,248	Grants for Predoctoral Training in Family Medicine		
93.910	I	170,158	Family and Community Violence Prevention Program	FCVP0026-01	Central State Univ.
93.913	D	80,877	Grants to States for Operation of Offices of Rural Health		
93.917	D	12,986,076	HIV Care Formula Grants		
93.919	D	5,016,774	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs		
93.926	D	3,554,765	Healthy Start Initiative		
93.928	I	835	Special Projects of National Significance	SC-KRSA-1032	N/A
93.938	D	653,158	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
93.940	D	3,818,337	HIV Prevention Activities - Health Department Based		
93.941	D	157,347	HIV Demonstration, Research, Public and Professional Education Projects		
93.944	D	385,140	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.945	D	1,681,081	Assistance Programs for Chronic Disease Prevention and Control Reinstated		
93.951	D	36,518	Demonstration Grants to States with Respect to Alzheimer's Disease		
93.958	D	11,501,340	Block Grants for Community Mental Health Services		
93.959	D	34,454,501	Block Grants for Prevention and Treatment of Substance Abuse		
93.960	D	96,840	Special Minority Initiatives		
93.963	D	1,302	National Centers for Leadership		
93.974	D	263,442	Family Planning - Service Delivery Improvement Research Grants		
93.977	D	3,333,176	Preventive Health Services - Sexually Transmitted Diseases Control Grants		
93.982	D	2,572,242	Mental Health Disaster Assistance and Emergency Mental Health		
93.984	D	175,038	Academic Administrative Units in Primary Care		
93.988	D	940,055	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems		
93.991	D	5,557,379	Preventive Health and Health Services Block Grant		
93.994	D	17,201,045	Maternal and Child Health Services Block Grant to the States		
		<u>813,434,173</u>	Total — Other Programs: — U. S. Department of Health and Human Services		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Corporation for National and Community Service</u></b>					
94	D	(332)	Corporation for National and Community Service		
94.002	D	113,821	Retired Senoir Citizen Volunteer Program		
94.003	D	289,434	State Commissions		
94.004	D	536,146	Learn and Serve America-School and Community Based Programs		
94.005	D	45,350	Learn and Serve America-Higher Education		
94.006	D	2,105,885	AmeriCorps		
94.007	D	185,188	Planning and Program Development Grants		
94.009	D	123,507	Training and Technical Assistance		
		<u>3,398,999</u>	Total — Other Programs: — Corporation for National and Community Service		
<b><u>Social Security Administration</u></b>					
96.007	D	122,917	Social Security - Research and Demonstration		
		<u>122,917</u>	Total — Other Programs: — Social Security Administration		
<b><u>Other Federal Assistance</u></b>					
99	D	608,663	Other Federal Assistance		
99	I	10,985	Other Federal Assistance	053717	Integrated Science
99	I	1,127	Other Federal Assistance	Agreement NO: S01-23	NC Humanities Council
99	I	73,328	Other Federal Assistance	052117/052127	NCAMP
99	I	65,675	Other Federal Assistance	5173-98-01	Winrock
		<u>759,778</u>	Total — Other Programs: — Other Federal Assistance		
		<u>2,811,373,509</u>	Total — Other Programs		
		<u><u>\$ 9,823,681,720</u></u>	<b>Total Expenditures of Federal Awards</b>		

N/A = Not Available

The accompanying notes are an integral part of this schedule.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Primary Government</i>					
<b><u>N. C. Administrative Office of the Courts</u></b>					
16.500	D	\$ 4,465,844	US Department of Justice, Office of Justice Programs		
93.586	D	155,954	State Court Improvement Program		
		<u>4,621,798</u>	Total — N. C. Administrative Office of the Courts		
<b><u>N. C. Department of Administration</u></b>					
14.401	D	131,558	Fair Housing Assistance Program - State and Local		
14.855	D	2,877,067	Section 8 Rental Voucher Program		
14.857	D	139,464	Section 8 Rental Certificate Program		
17.251	D	203,838	Native American Employment and Training Programs		
23.001	D	411,642	Appalachian Regional Development (See individual Appalachian Programs)		
39.003	D	4,364,581	Donation of Federal Surplus Personal Property		
81.041	D	1,601,390	State Energy Program		
84.044	D	215,575	TRIO - Talent Search		
84.240	D	153,197	Program of Protection and Advocacy of Individual Rights		
84.343	D	46,054	Assistive Technology: State Grants for Protection and Advocacy		
93.138	D	484,212	Protection and Advocacy for Individuals with Mental Illness		
93.630	D	658,273	Developmental Disabilities Basic Support and Advocacy Grants		
		<u>11,286,851</u>	Total — N. C. Department of Administration		
<b><u>N. C. Department of Agriculture</u></b>					
10.025	D	1,510,332	Plant and Animal Disease, Pest Control, and Animal Care		
10.153	D	60,571	Market News		
10.162	D	23,004	Inspection Grading and Standardization		
10.250	D	239,892	Agricultural and Rural Economic Research		
10.475	D	3,013,953	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.550	D	33,478,542	Food Distribution		
10.560	D	369,929	State Administrative Expenses for Child Nutrition		
10.565	D	78,931	Commodity Supplemental Food Program		
10.567	D	80,694	Food Distribution Program on Indian Reservations		
10.568	D	964,569	Emergency Food Assistance Program (Administrative Costs)		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.652	D	148,760	Forestry Research		
15.615	D	110,282	Cooperative Endangered Species Conservation Fund		
66.500	D	852,523	Environmental Protection - Consolidated Research		
		<u>40,931,982</u>	Total — N. C. Department of Agriculture		
<b><u>N. C. Department of Commerce</u></b>					
10.250	D	128,439	Agricultural and Rural Economic Research		
11.305	D	48,300	Economic Development - State and Local Economic Development Planning		
14.228	D	52,025,896	Community Development Block Grants/State's Program		
17.207	D	387,915	Employment Service		
17.246	D	35,949	Employment and Training Assistance-Dislocated Workers		
17.249	D	4,054,632	Employment Services and Job Training Pilots-Demonstrations and Research		
17.250	D	19,048,000	Job Training Partnership Act		
17.253	D	12,421,267	Welfare-to-Work Grants to States and Localities		
17.255	D	18,344,297	Workforce Investment Act		
20.700	D	228,402	Pipeline Safety		
23.011	D	416,033	Appalachian State Research, Technical Assistance, and Demonstration Projects		
66.606	D	28,165	Surveys, Studies, Investigations and Special Purpose Grants		
81.041	D	75,030	State Energy Program		
81.042	D	828,449	Weatherization Assistance for Low-Income Persons		
81.086	D	10,860	Conservation Research and Development		
		<u>108,081,634</u>	Total — N. C. Department of Commerce		
<b><u>N. C. Community Colleges System Office</u></b>					
84.002	D	12,844,304	Adult Education - State Grant Program		
		<u>12,844,304</u>	Total — N. C. Community Colleges System Office		
<b><u>N. C. Department of Correction</u></b>					
16.572	D	448,441	State Criminal Alien Assistance Program		
16.586	D	12,367,388	Violent Offender Incarceration and Truth in Sentencing Incentive Grants		
84.331	D	244,310	Grants to States for Incarcerated Youth Offenders		
		<u>13,060,139</u>	Total — N. C. Department of Correction		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>N. C. Department of Crime Control and Public Safety</u></b>					
12.400	D	145,461	Military Construction, National Guard		
12.401	D	8,295,978	National Guard Military Operations and Maintenance (O&M) Projects		
16	D	716,999	U.S. Department of Justice		
16.007	D	16,098	State Domestic Preparedness Equipment Support Program		
16.523	D	8,786,527	Juvenile Accountability Incentive Block Grants		
16.540	D	1,762,711	Juvenile Justice and Delinquency Prevention - Allocation to States		
16.542	D	7,445	National Institute for Juvenile Justice and Delinquency Prevention		
16.548	D	702,544	Title V- Delinquency Prevention Program		
16.549	D	188,761	Part E - State Challenge Activities		
16.550	D	1,171,722	State Justice Statistics Program for Statistical Analysis Centers		
16.575	D	8,175,368	Crime Victim Assistance		
16.576	D	1,098,088	Crime Victim Compensation		
16.579	D	13,434,080	Byrne Formula Grant Program		
16.588	D	3,065,535	Violence Against Women Formula Grants		
16.589	D	95,913	Rural Domestic Violence and Child Victimization Enforcement Grant Program		
16.590	D	199,190	Grants to Encourage Arrest Policies and Enforcement of Protection Orders		
16.592	D	789,695	Local Law Enforcement Block Grants Program		
16.593	D	492,383	Residential Substance Abuse Treatment for State Prisoners		
16.607	D	75,007	Bulletproof Vest Partnership Program		
16.710	D	452,727	Public Safety Partnership and Community Policing Grants		
16.712	D	980,611	Police Corps		
20.703	D	217,005	Interagency Hazardous Materials Public Sector Training and Planning Grants		
83.011	D	7,926	Hazardous Materials Training Program for Implementation of the Superfund Amendment and Reauthorization Act (SARA) of 1986		
83.105	D	170,938	Community Assistance Program - State Support Services Element (CAP-SSSE)		
83.536	D	228,352	Flood Mitigation Assistance		
83.543	D	2,006,170	Individual and Family Grants		
83.544	D	112,184,680	Public Assistance Grants		
83.545	D	6,346,272	Disaster Housing Program		
83.548	D	94,132,863	Hazard Mitigation Grant		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
83.551	D	26,275	Project Impact: Building Disaster Resistant Communities		
83.552	D	3,492,086	Emergency Management Performance Grants		
93.103	D	82,075	Food and Drug Administration - Research		
93.643	D	162,118	Children's Justice Grants to States		
		<u>269,709,603</u>	Total — N. C. Department of Crime Control and Public Safety		
<b><u>N. C. Department of Cultural Resources</u></b>					
12	D	3,131	U.S. Department of Defense		
15.904	D	696,313	Historic Preservation Fund Grants-In-Aid		
15.925	D	11,885	National Maritime Heritage Grants		
45.007	D	694,206	Promotion of the Arts-State Program		
45.026	D	19,208	Promotion of the Arts - Leadership Initiatives		
45.149	D	25,799	Promotion of the Humanities - Division of Preservation and Access		
45.310	D	3,325,002	State Library Program		
84.154	D	9,745	Public Library Construction and Technology Enhancement		
89.003	D	9,074	National Historical Publications and Records Grants		
		<u>4,794,363</u>	Total — N. C. Department of Cultural Resources		
<b><u>N. C. Department of Environment and Natural Resources</u></b>					
10.064	D	31,490	Forestry Incentives Program		
10.664	D	4,009,726	Cooperative Forestry Assistance		
11	D	30,806	U.S. Department of Commerce		
11	I	33,000	U.S. Department of Commerce	SA-01-03-NC	S Atlantic Fishery Mgmt Cncl
11.405	D	10,000	Anadromous Fish Conservation Act Program		
11.407	D	113,821	Interjurisdictional Fisheries Act of 1986		
11.419	D	2,456,281	Coastal Zone Management Administration Awards		
11.420	D	287,707	Coastal Zone Management Estuarine Research Reserves		
11.433	I	70,977	Marine Fisheries Initiative	NA77FF0550	State of South Carolina
11.434	D	114,468	Cooperative Fishery Statistics		
11.474	D	233,871	Atlantic Coastal Fisheries Cooperative Management Act		
14.246	D	1,264,842	Community Development Block Grants/Economic Development Initiative		
15.605	D	960,518	Sport Fish Restoration		
15.614	D	22,810	Coastal Wetlands Planning, Protection and Restoration Act		
15.616	D	55,683	Clean Vessel Act		
15.808	D	119,668	U.S. Geological Survey: Research and Data Acquisition		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
15.916	D	229,189	Outdoor Recreation - Acquisition, Development and Planning		
45.301	D	84,522	Institute of Museum and Library Services: General Operating Support		
66.001	D	2,073,782	Air Pollution Control Program Support		
66.032	D	114,548	State Indoor Radon Grants		
66.419	D	3,786,378	Water Pollution Control - State and Interstate Program Support		
66.432	D	3,040,964	State Public Water System Supervision		
66.433	D	67,867	State Underground Water Source Protection		
66.454	D	185,253	Water Quality Management Planning		
66.456	D	281,779	National Estuary Program		
66.458	D	50,943,708	Capitalization Grants for State Revolving Funds		
66.460	D	2,379,902	Nonpoint Source Implementation Grants		
66.461	D	402,843	Wetlands Protection - Development Grants		
66.463	D	1,045,427	National Pollutant Discharge Elimination System Related State Program Grants		
66.468	D	31,199,949	Capitalization Grants for Drinking Water State Revolving Fund		
66.600	D	25,110	Environmental Protection Consolidated Grants - Program Support		
66.606	D	665,471	Surveys, Studies, Investigations and Special Purpose Grants		
66.607	D	10,000	Training and Fellowships for the Environmental Protection Agency		
66.708	D	190,495	Pollution Prevention Grants Program		
66.801	D	1,795,696	Hazardous Waste Management State Program Support		
66.802	D	1,419,533	Superfund State Site - Specific Cooperative Agreements		
66.804	D	225,051	State Underground Storage Tanks Program		
66.805	D	2,639,541	Leaking Underground Storage Tank Trust Fund Program		
66.808	D	63,263	Solid Waste Management Assistance		
66.809	D	788,182	Superfund State Core Program Cooperative Agreements		
66.810	D	9,741	CEPP Technical Assistance Grants Program		
81.105	D	58,130	National Industrial Competitiveness through Energy, Environment, and Economics		
83.550	D	51,054	National Dam Safety Program		
93	D	173,808	U.S. Department of Health and Human Services		
93.197	D	718,444	Childhood Lead Poisoning Prevention Projects - State and Community Based		
			Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
		<u>114,485,298</u>	Total — N. C. Department of Environment and Natural Resources		



**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>N. C. Department of Environment and Natural Resources - Wildlife</u></b>					
11.472	D	50,000	Unallied Science Program		
15	D	52,904	U.S. Department of the Interior		
15.605	D	3,098,999	Sport Fish Restoration		
15.611	D	4,373,594	Wildlife Restoration		
15.612	D	91,766	Endangered Species		
15.616	D	37,724	Clean Vessel Act		
20.005	D	1,089,168	Boating Safety Financial Assistance		
		<u>8,794,155</u>	Total — N. C. Department of Environment and Natural Resources - Wildlife		
<b><u>N. C. Department of Health and Human Services</u></b>					
10.551	D	407,305,416	Food Stamps		
10.557	D	98,831,761	Special Supplemental Nutrition Program for Women, Infants, and Children		
10.558	D	61,069,423	Child and Adult Care Food Program		
10.559	D	4,086,124	Summer Food Service Program for Children		
10.560	D	1,582,844	State Administrative Expenses for Child Nutrition		
10.561	D	52,599,962	State Administrative Matching Grants for Food Stamp Program		
10.564	D	2,953	Nutrition Education and Training Program		
10.570	D	2,941,293	Nutrition Program for the Elderly (Commodities)		
10.572	D	331,101	WIC Farmers' Market Nutrition Program (FMNP)		
10.574	D	122,726	Team Nutrition Grants		
14.231	D	2,268,116	Emergency Shelter Grants Program		
14.238	D	125,650	Shelter Plus Care		
14.239	D	7,694	HOME Investment Partnerships Program		
14.241	D	1,992,646	Housing Opportunities for Persons with AIDS		
16.727	D	492,049	Enforcing Underage Drinking Laws Program		
17.235	D	2,345,145	Senior Community Service Employment Program		
17.249	D	631,519	Employment Services and Job Training Pilots-Demonstrations and Research		
23.002	D	200,000	Appalachian Area Development		
66.701	D	112,425	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.707	D	253,221	TSCA Title IV State Lead Grants - Certification of Lead-Based Paint Professionals		
81.042	D	1,265,975	Weatherization Assistance for Low-Income Persons		
84.126	D	74,402,413	Rehabilitation Services-Vocational Rehabilitation Grants to States		
84.161	D	240,324	Rehabilitation Services - Client Assistance Program		
84.169	D	417,545	Independent Living - State Grants		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.177	D	299,628	Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind		
84.181	D	11,007,122	Special Education - Grants for Infants and Families with Disabilities		
84.186	D	2,117,386	Safe and Drug-Free Schools and Communities - State Grants		
84.187	D	941,403	Supported Employment Services for Individuals with Severe Disabilities		
84.224	D	603,702	Assistive Technology		
84.265	D	186,600	Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training		
93.006	D	176,692	State and Territorial Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		
93.041	D	107,039	Special Programs for the Aging -- Title VII, Chapter 3 -- Programs for Prevention of Elder Abuse, Neglect and Exploitation		
93.042	D	210,947	Special Programs for the Aging -- Title VII, Chapter 2 -- Long Term Care Ombudsman Services for Older Individuals		
93.043	D	491,208	Special Programs for The Aging--Title III, Part F--Disease Prevention and Health Promotion Services		
93.044	D	9,572,002	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers		
93.045	D	9,962,234	Special Programs for the Aging - Title III, Part C - Nutrition Services		
93.048	D	194,669	Special Programs for the Aging - Title IV - Training, Research and Discretionary Projects and Programs		
93.052	D	30,611	Nation Family Caregiver Support Program		
93.104	D	2,779,492	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		
93.110	D	239,077	Maternal and Child Health Federal Consolidated Programs		
93.116	D	1,690,039	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.119	D	147	Grants for Technical Assistance Activities Related to the Block Grant for Community Mental Health Services - Technical Assistance Centers for Evaluation		
93.125	D	(124,922)	Mental Health Planning and Demonstration Projects		
93.127	D	110,001	Emergency Medical Services for Children		
93.130	D	342,030	Primary Care Services: Resource Coordination and Development: Primary Care Offices		
93.136	D	188,272	Injury Prevention and Control Research and State and Community Based Programs		
93.150	D	351,436	Projects for Assistance in Transition from Homelessness (PATH)		
93.161	D	66,167	Health Program for Toxic Substances and Disease Registry		
93.165	D	45,710	Grants for State Loan Repayment		
93.197	D	21,462	Childhood Lead Poisoning Prevention Projects - State and Community Based Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.217	D	6,396,526	Family Planning - Services		
93.230	D	2,655,369	Consolidated Knowledge Development and Application (KD&A) Program		
93.234	D	144,837	Traumatic Brain Injury		
93.235	D	863,907	Abstinence Education		
93.241	D	627,495	State Rural Hospital Flexibility Program		
93.246	D	1,046,224	Health Centers Grants for Migrant and Seasonal Farmworkers		
93.251	D	79,645	Universal Newborn Hearing Screening		
93.252	D	897,465	Community Access Program		
93.268	D	25,944,438	Immunization Grants		
93.283	D	5,433,506	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.556	D	5,824,773	Family Preservation and Support Services		
93.558	D	274,406,631	Temporary Assistance for Needy Families		
93.560	D	(789,519)	Family Support Payments to States - Assistance Payments		
93.563	D	77,241,342	Child Support Enforcement		
93.566	D	2,051,797	Refugee and Entrant Assistance - State Administered Programs		
93.568	D	45,002,963	Low-Income Home Energy Assistance		
93.569	D	12,773,200	Community Services Block Grant		
93.571	D	92,692	Community Services Block Grant Discretionary Awards - Community Food and Nutrition		
93.575	D	114,488,011	Child Care and Development Block Grant		
93.576	D	138,952	Refugee and Entrant Assistance - Discretionary Grants		
93.584	D	131,045	Refugee and Entrant Assistance-Targeted Assistance		
93.585	D	340,042	Empowerment Zones Program		
93.590	D	182,303	Community-Based Family Resource and Support Grants		
93.596	D	108,033,794	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
93.597	D	180,229	Grants to States for Access and Visitation Programs		
93.600	D	143,903	Head Start		
93.630	D	1,642,502	Developmental Disabilities Basic Support and Advocacy Grants		
93.631	D	19,125	Developmental Disabilities Projects of National Significance		
93.645	D	6,235,578	Child Welfare Services - State Grants		
93.656	D	207,379	Temporary Child Care and Crisis Nurseries		
93.658	D	73,327,174	Foster Care - Title IV-E		
93.659	D	15,530,862	Adoption Assistance		
93.667	D	53,368,095	Social Services Block Grant		
93.669	D	454,292	Child Abuse and Neglect State Grants		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.671	D	1,639,441	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes		
93.674	D	1,640,734	Independent Living		
93.767	D	73,563,475	State Children's Insurance Program		
93.773	D	5,688,112	Medicare - Hospital Insurance		
93.777	D	4,288,259	State Survey and Certification of Health Care Providers and Suppliers		
93.778	D	4,113,152,761	Medical Assistance Program		
93.779	D	120,628	Health Care Financing Research, Demonstrations and Evaluations		
93.913	D	80,877	Grants to States for Operation of Offices of Rural Health		
93.917	D	12,986,076	HIV Care Formula Grants		
93.919	D	5,016,774	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs		
93.926	D	3,191,762	Healthy Start Initiative		
93.940	D	3,818,337	HIV Prevention Activities - Health Department Based		
93.941	D	157,347	HIV Demonstration, Research, Public and Professional Education Projects		
93.944	D	385,140	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.945	D	1,681,081	Assistance Programs for Chronic Disease Prevention and Control Reinstated		
93.951	D	36,518	Demonstration Grants to States with Respect to Alzheimer's Disease		
93.958	D	11,501,340	Block Grants for Community Mental Health Services		
93.959	D	34,454,501	Block Grants for Prevention and Treatment of Substance Abuse		
93.977	D	3,333,176	Preventive Health Services - Sexually Transmitted Diseases Control Grants		
93.982	D	2,572,242	Mental Health Disaster Assistance and Emergency Mental Health		
93.988	D	940,055	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems		
93.991	D	5,557,379	Preventive Health and Health Services Block Grant		
93.994	D	17,201,045	Maternal and Child Health Services Block Grant to the States		
94.007	D	2,789	Planning and Program Development Grants		
94.011	D	498,977	Foster Grandparent Program		
96.001	D	39,703,536	Social Security - Disability Insurance		
96.007	D	122,917	Social Security - Research and Demonstration		
99	D	570,367	Other Federal Assistance		
		<u>5,934,260,702</u>	Total — N. C. Department of Health and Human Services		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>N. C. Department of Insurance</u></b>					
14.171	D	327,106	Manufactured Home Construction and Safety Standards		
83	D	21,148	Federal Emergency Management Agency		
93.779	D	383,439	Health Care Financing Research, Demonstrations and Evaluations		
		<u>731,693</u>	Total — N. C. Department of Insurance		
<b><u>N. C. Department of Justice</u></b>					
16	D	806,457	U.S. Department of Justice		
16.004	D	124,007	Law Enforcement Assistance - Narcotics and Dangerous Drugs Training		
16.580	D	6,927,535	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.580	I	307,758	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	1999DBXK011	DARE America
21	D	113,164	U.S. Department of the Treasury		
93.775	D	1,281,276	State Medicaid Fraud Control Units		
		<u>9,560,197</u>	Total — N. C. Department of Justice		
<b><u>N. C. Department of Labor</u></b>					
17.005	D	116,453	Compensation and Working Conditions Data		
17.246	D	18,459	Employment and Training Assistance-Dislocated Workers		
17.503	D	4,744,521	Occupational Safety and Health - State Program		
17.504	D	1,074,706	Endangered Species		
17.600	D	70,985	Mine Health and Safety Grants		
		<u>6,025,124</u>	Total -- N. C. Department of Labor		
<b><u>N. C. Department of Public Instruction</u></b>					
10.553	D	50,331,743	School Breakfast Program		
10.555	D	161,084,218	National School Lunch Program		
10.556	D	149,649	Special Milk Program for Children		
10.560	D	1,152,656	State Administrative Expenses for Child Nutrition		
12	D	61,145	U.S. Department of Defense		
45.310	D	7,438	State Library Program		
84	D	31,865	U.S. Department of Education		
84.010	D	151,201,417	Title 1 Grants to Local Education Agencies		
84.011	D	5,720,280	Migrant Education - Basic State Formula Grant Program		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.013	D	900,708	Title 1 Program for Neglected and Delinquent Children		
84.027	D	118,362,098	Special Education - Grants to States		
84.048	D	28,751,789	Vocational Education - Basic Grants to States		
84.162	D	1,844,767	Immigrant Education		
84.173	D	11,117,211	Special Education - Preschool Grants		
84.185	D	961,902	Byrd Honors Scholarships		
84.186	D	7,772,276	Safe and Drug-Free Schools and Communities - State Grants		
84.194	D	81,028	Bilingual Education Support Services		
84.196	D	536,785	Education for Homeless Children and Youth		
84.213	D	2,973,082	Even Start - State Educational Agencies		
84.215	D	148,766	Fund for the Improvement of Education		
84.243	D	2,925,218	Tech-Prep Education		
84.276	D	10,611,852	Goals 2000-State and Local Education Systemic Improvement Grants		
84.281	D	6,418,607	Eisenhower Professional Development State Grants		
84.282	D	3,134,881	Charter Schools		
84.298	D	9,314,988	Innovative Education Program Strategies		
84.318	D	7,770,075	Technology Literacy Challenge Fund Grants		
84.323	D	834,216	Special Education: State Program Improvement Grants for Children with Disabilities		
84.326	D	157,618	Special Education: Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.330	D	55,050	Advanced Placement Incentive Program		
84.332	D	2,561,844	Comprehensive School Reform Demonstration		
84.336	D	2,354,999	Teacher Quality Enhancement Grants for States and Partnerships		
84.338	D	327,590	Reading Excellence		
84.340	D	25,980,325	Class Size Reduction		
84.348	D	1,179,567	Title I Accountability Grants		
93.938	D	653,158	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
94.004	D	401,046	Learn and Serve America-School and Community Based Programs		
		<u>617,871,857</u>	Total -- N. C. Department of Public Instruction		

**N. C. Department of Transportation**

20.106	D	8,314,883	Airport Improvement Program
20.205	D	829,435,304	Highway Planning and Construction
20.218	D	1,514,633	National Motor Carrier Safety

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20.219	D	914,364	Recreational Trails Program		
20.308	D	186,104	Local Rail Freight Assistance		
20.500	D	4,266,106	Federal Transit: Capital Investment Grants		
20.505	D	586,776	Federal Transit: Metropolitan Planning Grants		
20.507	D	111,038	Federal Transit: Formula Grants		
20.509	D	8,357,640	Formula Grants for Other Than Urbanized Areas		
20.513	D	57,729	Capital Assistance Program for Elderly Persons and Persons with Disabilities		
20.600	D	3,903,147	State and Community Highway Safety		
20.601	D	886,712	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grant		
20.602	D	172,248	Occupant Protection		
20.603	D	134,908	Federal Highway Safety Data Improvements Incentive Grants		
20.604	D	4,027,322	Safety Incentive Grants for Use of Seatbelts		
20.605	D	1,712,362	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons		
		<u>864,581,276</u>	Total -- N. C. Department of Transportation		
<b><u>N. C. Employment Security Commission</u></b>					
17	I	208,211	U.S. Department of Labor	E9483936	Basic Assist Grant
17.002	D	2,089,780	Labor Force Statistics		
17.207	D	24,492,166	Employment Service		
17.225	D	706,865,830	Unemployment Insurance		
17.245	D	26,399,424	Trade Adjustment Assistance - Workers		
17.246	I	13,052	Employment and Training Assistance-Dislocated Workers	7-3517-24-9900	Cape Fear
17.246	I	69,850	Employment and Training Assistance-Dislocated Workers	7-3517-25-9900	Eastern Carolina
17.246	I	1,620	Employment and Training Assistance-Dislocated Workers	7-3517-23-9900	Lumber River
17.246	I	(28,501)	Employment and Training Assistance-Dislocated Workers	N/A	N/A
17.246	I	(54)	Employment and Training Assistance-Dislocated Workers	7-3517-30-9900	Regional Consolidated
17.246	I	(54)	Employment and Training Assistance-Dislocated Workers	9-3724-30-9900	Regional Consolidated
17.246	I	(53)	Employment and Training Assistance-Dislocated Workers	7-3517-13-9900	Southwestern
17.250	I	(161)	Job Training Partnership Act	7-3517-24-9900	Cape Fear
17.250	I	(135)	Job Training Partnership Act	N/A	N/A
17.253	I	35,174	Welfare-to-Work Grants to States and Localities	0-3590-55-9900	Southwestern
17.255	I	9,318	Workforce Investment Act	0-2040-33-9900	Cape Fear
17.255	I	108,392	Workforce Investment Act	0-2030-33-9900	Cape Fear
17.255	I	145,770	Workforce Investment Act	0-2020-33-9900	Cape Fear
17.255	I	9,624	Workforce Investment Act	0-2030-33-9900	Centralina

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.255	I	296,353	Workforce Investment Act	0-2020-36-9900	Centralina
17.255	I	795,091	Workforce Investment Act	0-2030-36-9900	Centralina
17.255	I	29,367	Workforce Investment Act	0-2040-37-9900	Charlotte
17.255	I	426,694	Workforce Investment Act	0-2030-37-9900	Charlotte
17.255	I	110,810	Workforce Investment Act	0-2020-35-9900	City of Durham
17.255	I	162,910	Workforce Investment Act	0-2030-35-9900	City of Durham
17.255	I	38,766	Workforce Investment Act	0-2020-40-9900	Eastern Carolina
17.255	I	138,695	Workforce Investment Act	0-2030-40-9900	Eastern Carolina
17.255	I	51,607	Workforce Investment Act	0-2020-41-9900	Gaston
17.255	I	333,559	Workforce Investment Act	0-2030-43-9900	Kerr Tar
17.255	I	2,317	Workforce Investment Act	0-2040-44-9900	Lumber River
17.255	I	499,461	Workforce Investment Act	0-2030-44-9900	Lumber River
17.255	I	1,144,469	Workforce Investment Act	0-2020-44-9900	Lumber River
17.255	I	40,183	Workforce Investment Act	0-2040-45-9900	Mid-Carolina
17.255	I	62,768	Workforce Investment Act	0-2020-45-9900	Mid-Carolina
17.255	I	67,853	Workforce Investment Act	0-2030-45-9900	Mid-Carolina
17.255	I	15,435	Workforce Investment Act	0-2030-29-9900	Mountain Area
17.255	I	15,524	Workforce Investment Act	0-2020-29-9900	Mountain Area
17.255	I	(36,817)	Workforce Investment Act	N/A	N/A
17.255	I	1,238	Workforce Investment Act	0-2050-50-9900	Pee Dee
17.255	I	192,641	Workforce Investment Act	0-2020-50-9900	Pee Dee
17.255	I	278,777	Workforce Investment Act	0-2030-50-9900	Pee Dee
17.255	I	103,114	Workforce Investment Act	0-2020-28-9900	Region Q
17.255	I	160,242	Workforce Investment Act	0-2030-28-9900	Region Q
17.255	I	3,241	Workforce Investment Act	0-2050-58-9900	Regional Parnership
17.255	I	19,780	Workforce Investment Act	0-2020-58-9900	Regional Parnership
17.255	I	75,485	Workforce Investment Act	0-2030-58-9900	Regional Parnership
17.255	I	8,516	Workforce Investment Act	0-2040-58-9900	Regional Partnership
17.255	I	183,091	Workforce Investment Act	0-2020-55-9900	Southwestern
17.255	I	271,725	Workforce Investment Act	0-2030-55-9900	Southwestern
17.255	I	95,917	Workforce Investment Act	0-2030-56-9900	Western Piedmont
17.255	I	96,226	Workforce Investment Act	0-2020-56-9900	Western Piedmont
17.255	I	7,791	Workforce Investment Act	0-2030-57-9900	Winston Salem



**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.801	D	1,746,632	Disabled Veterans' Outreach Program		
17.804	D	2,377,098	Local Veterans' Employment Representative Program		
		<u>770,235,812</u>	Total -- N. C. Employment Security Commission		
<b><u>N. C. Office of Administrative Hearings</u></b>					
30	D	58,700	Equal Employment Opportunity Commission		
		<u>58,700</u>	Total -- N. C. Office of Administrative Hearings		
<b><u>N.C. Office of Juvenile Justice</u></b>					
16.580	D	1,554,004	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
		<u>1,554,004</u>	Total -- N.C. Office of Juvenile Justice		
<b><u>N. C. Office of the Governor</u></b>					
15.809	D	63,535	National Spatial Data Infrastructure Cooperative Agreements Program		
94.003	D	289,434	State Commissions		
94.004	D	135,100	Learn and Serve America-School and Community Based Programs		
94.006	D	2,103,229	AmeriCorps		
94.007	D	182,399	Planning and Program Development Grants		
94.009	D	123,507	Training and Technical Assistance		
		<u>2,897,204</u>	Total -- N. C. Office of the Governor		
<b><u>N. C. School of Science and Mathematics</u></b>					
84	D	1,625,706	U.S. Department of Education		
99	D	34,246	Other Federal Assistance		
		<u>1,659,952</u>	Total -- N. C. School of Science and Mathematics		
<b><u>N.C. Secretary of State</u></b>					
15.808	D	(2,461)	U.S. Geological Survey: Research and Data Acquisition		
		<u>(2,461)</u>	Total -- N.C. Secretary of State		
		<u>8,798,044,187</u>	Total -- Primary Government		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Component Units</i>					
<i>University of North Carolina System:</i>					
<b><u>Appalachian State University</u></b>					
10	D	29,385	U.S. Department of Agriculture		
10.206	D	3,336	Grants for Agricultural Research - Competitive Research Grants		
10.217	D	(760)	Higher Education Challenge Grants		
10.652	D	2,070	Forestry Research		
11.609	D	37,060	Measurement and Engineering Research and Standards		
14	D	70,154	U.S. Department of Housing and Urban Development		
15.RD	D	26,559	U.S. Department of the Interior		
16.710	D	25,339	Public Safety Partnership and Community Policing Grants		
43.RD	D	53,718	National Aeronautics and Space Administration		
45	I	2,555	National Foundation on the Arts and the Humanities	3-341-40	Southern Arts Federation
47	D	51,373	National Science Foundation		
47	I	16,967	National Science Foundation	5-59012	Association of American Geographers
47	I	17,811	National Science Foundation	5-59077	Association of American Geographers
47	I	18,150	National Science Foundation	5-59340	Mathematical Association of America
47.049	D	50,355	Mathematical and Physical Sciences		
47.050	I	2,497	Geosciences	SSSp418926-BA223	Texas A & M Research Center
47.076	D	55,939	Education and Human Resources		
47.RD	I	6,634	National Science Foundation	5-59053	Association of American Geographers
47.RD	I	4,022	National Science Foundation	SBR-9809245	Georgia State University
47.RD	I	4,194	National Science Foundation	USSSP-0126	Ohio State University
62	D	9,800	Tennessee Valley Authority		
64	D	2,025	U.S. Department of Veterans Affairs		
84	I	5,558	U.S. Department of Education	5-59051	Shodor Education Foundation
84.007	D	207,451	Federal Supplemental Educational Opportunity Grants		
84.032	D	19,310,835	Federal Family Education Loans		
84.033	D	461,090	Federal Work-Study Program		
84.038	D	4,078,067	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	192,562	TRIO - Student Support Services		
84.047	D	360,072	TRIO - Upward Bound		
84.063	D	3,729,330	Federal Pell Grant Program		
84.158	D	37,976	Secondary Education and Transitional Services for Youth with Disabilities		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.287	I	31,650	Twenty-First Century Community Learning Centers	5-58010, 58012	Wilkes Co. Schools
84.324	D	332,670	Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities		
84.334	D	201,788	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.342	D	207,097	Preparing Tomorrow's Teachers to Use Technology		
93.173	D	45	Research Related to Deafness and Communication Disorders		
94.006	D	2,656	AmeriCorps		
		<u>29,648,030</u>	Total -- Appalachian State University		

**East Carolina University**

10.206	D	9,103	Grants for Agricultural Research - Competitive Research Grants		
10.217	D	19,063	Higher Education Challenge Grants		
10.220	D	5,000	Higher Education Multicultural Scholars Program		
10.564	D	24,440	Nutrition Education and Training Program		
11.303	D	19,001	Economic Development - Technical Assistance		
11.405	D	7,433	Anadromous Fish Conservation Act Program		
11.433	D	10,800	Marine Fisheries Initiative		
11.440	D	34,612	Research in Remote Sensing of the Earth and Environment		
11.441	D	3,669	Regional Fishery Management Councils		
12.107	I	9,707	Navigation Projects	750263 US	Radian International
12.300	D	422,950	Basic and Applied Scientific Research		
12.420	D	429,656	Military Medical Research and Development		
12.420	I	46,459	Military Medical Research and Development	PO515092	Columbia University
12.431	D	12,665	Basic Scientific Research		
12.431	I	10,944	Basic Scientific Research	DAAG559810468	ACAD of Applied Science
12.431	I	32,281	Basic Scientific Research	DAMD1798C804	LSU-Health Sci Ctr
12.609	D	17,824	Selected Reserve Educational Assistance Program		
12.901	D	21,279	Mathematical Sciences Grants Program		
12.910	I	76,114	Research and Technology Development	AF987005	HPS Simulations
15.808	D	15,000	U.S. Geological Survey: Research and Data Acquisition		
15.904	D	29,580	Historic Preservation Fund Grants-In-Aid		
15.915	D	12,536	Technical Preservation Services		
16.540	I	10,093	Juvenile Justice and Delinquency Prevention - Allocation to States	7098/9025	N/A
16.585	D	1,722	Drug Court Discretionary Grant Program		
16.710	D	158,772	Public Safety Partnership and Community Policing Grants		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20.600	I	9,226	State and Community Highway Safety	PO3000001915	Univesity of Michigan
43.001	D	41,841	Aerospace Education Services Program		
45.160	D	15,001	Promotion of the Humanities - Fellowships and Stipends		
47.049	D	285,735	Mathematical and Physical Sciences		
47.049	I	7,080	Mathematical and Physical Sciences	500-3191-2	Purdue University
47.049	I	9,130	Mathematical and Physical Sciences	500-3664-1	Purdue University
47.049	I	6,262	Mathematical and Physical Sciences	SA00011005	University of Arkansas
47.049	I	14,708	Mathematical and Physical Sciences	OR10153-0101	University of Tennessee
47.050	D	174,389	Geosciences		
47.051	I	9,077	Biological Behavioral and Social Sciences	N/A	University of Virginia
47.070	D	224,107	Computer and Information Science and Engineering		
47.073	D	62,396	Science and Technology Centers		
47.074	D	165,239	Biological Sciences		
47.074	I	11,056	Biological Sciences	5-26620	University of Virginia
47.075	D	175,988	Social, Behavioral, and Economic Sciences		
47.076	D	19,432	Education and Human Resources		
47.076	I	18,602	Education and Human Resources	19347-545408	Virginia Polytechnic
47.078	D	13,982	Polar Programs		
47.707	D	220,031	High Bandwidth Connection to the NC Research and Education Network		
59.005	D	133	Business Development Assistance to Small Business		
82.010	D	116,222	College and University Partnerships Program		
84.007	D	1,089,158	Federal Supplemental Educational Opportunity Grants		
84.022	D	69,634	International Overseas - Doctoral Dissertation		
84.029	D	14,429	Special Education-Personnel Development and Parent Training		
84.032	D	18,381,739	Federal Family Education Loans		
84.033	D	506,717	Federal Work-Study Program		
84.038	D	11,722,846	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	8,112,509	Federal Pell Grant Program		
84.129	D	97,897	Rehabilitation Long-Term Training		
84.188	I	5,684	Drug-Free Schools and Communities - Regional Centers	RD-99-CO0094	N/A
84.325	D	484,908	Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.339	D	320,277	Learning Anytime Anywhere Partnerships		
93.110	I	9,672	Maternal and Child Health Federal Consolidated Programs	MC00022	N/A
93.113	D	177,794	Biological Response to Environmental Health Hazards		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.180	I	3,860	Research on Health Care Outcomes and Quality	1U01HS09506-01	N/A
93.192	D	230,159	Quentin N. Burdick Programs for Rural Interdisciplinary Training		
93.211	D	145,228	Rural Telemedicine Grants		
93.263	D	55,803	Occupational Safety and Health - Training Grants		
93.273	D	288,941	Alcohol Research Programs		
93.299	D	178,568	Advanced Nurse Education		
93.342	D	353,179	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.358	D	71,419	Professional Nurse Traineeships		
93.359	D	22,340	Nursing: Special Projects		
93.364	D	168,907	Nursing Student Loans		
93.371	D	1,066,427	Biomedical Technology		
93.375	I	83	Minority Biomedical Research Support	MS621	N/A
93.379	D	9,472	Grants for Graduate Training in Family Medicine		
93.395	D	12,582	Cancer Treatment Research		
93.395	I	13,565	Cancer Treatment Research	06000370C347	Northwestern Univ POG
93.395	I	677	Cancer Treatment Research	CALGB99ANC05	University of Chicago-CALGB
93.395	I	587	Cancer Treatment Research	BC4084-194	University of Pittsburgh
93.395	I	3,583	Cancer Treatment Research	M5924-194	University of Pittsburgh
93.395	I	173	Cancer Treatment Research	060-370-C347-ECUX	University of South Carolina
93.396	D	271,554	Cancer Biology Research		
93.399	I	9,075	Cancer Control	P1507-P1807	N/A
93.399	I	43	Cancer Control	BCO107-194	NSABP
93.399	I	6,847	Cancer Control	BC0407-194	NSABP
93.399	I	29,506	Cancer Control	PFED15-ECU-1	NSABP
93.399	I	1,264	Cancer Control	P5400/P5425	University of Pittsburgh
93.820	D	4,250	Scholarships for Students of Exceptional Financial Need		
93.821	D	137,763	Cell Biology and Biophysics Research		
93.821	I	52	Cell Biology and Biophysics Research	303-4761	Duke University
93.837	D	398,243	Heart and Vascular Diseases Research		
93.837	I	1,526	Heart and Vascular Diseases Research	RO148159	Columbia University
93.837	I	171,567	Heart and Vascular Diseases Research	CID 103881DS4	Duke University
93.837	I	2,012	Heart and Vascular Diseases Research	Center 271A	University of Texas
93.838	D	73,279	Lung Diseases Research		
93.838	I	32,457	Lung Diseases Research	AE-5-44471	OSU

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.839	I	44,912	Blood Diseases and Resources Research	MCG-STOP-971005-A4	N/A
93.846	D	139,166	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	12,761	Arthritis, Musculoskeletal and Skin Diseases Research	N01-ES-45376	CODA, Inc.
93.847	D	484,976	Diabetes, Endocrinology and Metabolism Research		
93.847	I	88,678	Diabetes, Endocrinology and Metabolism Research	1951SC	N/A
93.848	D	31,845	Digestive Diseases and Nutrition Research		
93.854	D	162,593	Biological Basis Research in the Neurosciences		
93.856	D	561,560	Microbiology and Infectious Diseases Research		
93.866	D	75,075	Aging Research		
93.879	I	7,930	Medical Library Assistance	ORDER S00707	University of Maryland
93.884	D	106,838	Grants for Residency Training in General Internal Medicine and/or General Pediatrics		
93.895	D	141,238	Grants for Faculty Development in Family Medicine		
93.896	D	54,248	Grants for Predoctoral Training in Family Medicine		
93.925	D	196,083	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.928	I	835	Special Projects of National Significance	SC-KRSA-1032	N/A
93.963	D	1,302	National Centers for Leadership		
93.984	D	175,038	Academic Administrative Units in Primary Care		
94.005	D	45,350	Learn and Serve America-Higher Education		
		<u>50,129,024</u>	Total -- East Carolina University		

**Elizabeth City State University**

10.217	I	2,548	Higher Education Challenge Grants	98-38411-6754	VPI and State University
12.300	D	360,470	Basic and Applied Scientific Research		
14.237	D	343,265	Historically Black Colleges and Universities Program		
14.409	D	21,973	Fair Housing Initiatives Program (FHIP) Education and Outreach Initiative		
20.107	D	60	Airway Science		
20.217	I	66,894	Motor Carrier Safety	DTFH61-99-00035	SC State University
43	D	890,303	National Aeronautics and Space Administration		
47	D	58,362	National Science Foundation		
47	I	11,805	National Science Foundation	P120A990058	Norfolk State University
47.050	D	932	Geosciences		
47.076	I	19,963	Education and Human Resources	HRD9624084	Bertie County Schools
81	D	155,569	U.S. Department of Energy		
84	D	24,451	U.S. Department of Education		
84.007	D	279,936	Federal Supplemental Educational Opportunity Grants		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.031	D	1,275,498	Higher Education - Institutional Aid		
84.033	D	216,462	Federal Work-Study Program		
84.038	D	793,408	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	233,351	TRIO - Student Support Services		
84.044	D	111,480	TRIO - Talent Search		
84.047	D	311,724	TRIO - Upward Bound		
84.063	D	3,160,327	Federal Pell Grant Program		
84.120	D	(3,492)	Minority Science and Engineering Improvement		
84.217	D	246,987	McNair Post-Baccalaureate Achievement		
84.268	D	5,040,120	Federal Direct Loan		
84.325	D	113,172	Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		
93.822	D	122,457	Health Careers Opportunity Program		
93.865	D	95,128	Center for Research for Mothers and Children		
		<u>13,953,153</u>	Total -- Elizabeth City State University		

**Fayetteville State University**

14	D	120,844	U.S. Department of Housing and Urban Development		
17.250	I	28,548	Job Training Partnership Act	N/A	Cumberland County
43	D	32,719	National Aeronautics and Space Administration		
43	I	116,978	National Aeronautics and Space Administration	N/A	University of Alabama
43.RD	D	121,267	National Aeronautics and Space Administration		
47	D	960,090	National Science Foundation		
81.047	D	14,297	Pre-Freshman Enrichment		
84	I	71,453	U.S. Department of Education	N/A	Vanderbilt University
84.007	D	741,946	Federal Supplemental Educational Opportunity Grants		
84.031	D	1,530,698	Higher Education - Institutional Aid		
84.033	D	488,585	Federal Work-Study Program		
84.038	D	2,993,938	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	215,259	TRIO - Student Support Services		
84.044	D	182,866	TRIO - Talent Search		
84.047	D	225,515	TRIO - Upward Bound		
84.063	D	4,236,014	Federal Pell Grant Program		
84.066	D	334,388	TRIO - Educational Opportunity Centers		
84.268	D	6,917,296	Federal Direct Loan		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.334	D	175,705	Gaining Early Awareness and Readiness for Undergraduate Programs		
93.032	I	89,005	DHHS-National Youth Sports Program	N/A	NCAA
93.178	D	106,366	Nursing Education Opportunities for Individuals from Disadvantaged Backgrounds		
93.375	D	326,965	Minority Biomedical Research Support		
		<u>20,030,742</u>	Total -- Fayetteville State University		
<b>North Carolina Agricultural &amp; Technical State University</b>					
10	D	649,113	U.S. Department of Agriculture		
10	I	11,418	U.S. Department of Agriculture	00-52100-9616NCAT	Alabama A&M University
10	I	1,076	U.S. Department of Agriculture	# 36902	University of Delaware
10	I	495	U.S. Department of Agriculture	Letter Dated 8/26/97	University of Nebraska
10	I	8,751	U.S. Department of Agriculture	Agreement Dated 2/9/99	Virginia State University
10.205	D	2,111,001	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.216	D	508,939	1890 Institution Capacity Building Grants		
10.217	I	(611)	Higher Education Challenge Grants	NO. 592-2121-01	Purdue University
10.500	D	2,342,505	Cooperative Extension Service		
10.500	I	1,336	Cooperative Extension Service	Agreement dated 12/21/95	Ohio State University
10.500	I	980	Cooperative Extension Service	LWF/63-121-16812	University of Nebraska-Lincoln
10.905	D	21,900	Plant Materials for Conservation		
10.960	D	321,790	Technical Agricultural Assistance		
10.962	D	1,720	International Training - Foreign Participant		
10.RD	I	25,939	U.S. Department of Agriculture	RD309-031/5493833	University of Georgia
11	I	12,146	U.S. Department of Commerce	674-96-A-004	Howard University
11	I	218	U.S. Department of Commerce	CR-19070-425215	Virginia Tech University
11.RD	I	37,243	U.S. Department of Commerce	RD309-022/409054	University of Georgia
12	I	73	U.S. Department of Defense	N/A	Hampton University
12.300	D	369,511	Basic and Applied Scientific Research		
12.630	D	456,330	Basic, Applied, and Advanced Research in Science and Engineering		
12.800	D	312,133	Air Force Defense Research Sciences Program		
12.901	D	23,334	Mathematical Sciences Grants Program		
12.RD	D	1,413,920	U.S. Department of Defense		
12.RD	I	349	U.S. Department of Defense	CK# 23456	GTE
12.RD	I	(26,648)	U.S. Department of Defense	PO # EL37829	Lockheed Martin
12.RD	I	111,040	U.S. Department of Defense	979104	Northrop Grunman Corporation
12.RD	I	272,021	U.S. Department of Defense	DAAL01 96 2 0003	Rockwell International



**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12.RD	I	367,062	U.S. Department of Defense	DAAL01 96 2 0003	Rockwell International
12.RD	I	(41,304)	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell International
12.RD	I	48,672	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell International
12.RD	I	49,422	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell International
12.RD	I	(7,037)	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell International
12.RD	I	557	U.S. Department of Defense	HG088INZ3S	TRW, Inc.
12.RD	I	139,748	U.S. Department of Defense	DAAH04-95-1-0369	Tuskegee University
12.RD	I	8,559	U.S. Department of Defense	CL#30 21530 014 62112	Tuskegee University
12.RD	I	7,828	U.S. Department of Defense	3-45231-7810	University of New Mexico
12.RD	I	85,991	U.S. Department of Defense	CR-4776-430675	Virginia Polytechnical Institute
14	D	334,783	U.S. Department of Housing and Urban Development		
14.237	D	150,757	Historically Black Colleges and Universities Program		
20	I	391	U.S. Department of Transportation	Agreement 1-14-98	Bennington Corp.
20	I	606	U.S. Department of Transportation	96-0164	Bennington Corp.
20	I	(8,083)	U.S. Department of Transportation	18243A 08	PB Farradyne, Inc.
20	I	56	U.S. Department of Transportation	95-0249	SC State University
20	I	57	U.S. Department of Transportation	Agreement Dated 6-10-97	SC State University
20	I	11,234	U.S. Department of Transportation	DTFH6199X00013	SC State University
20	I	21,654	U.S. Department of Transportation	Agreement Dated 6-2000	SC State University
20	I	18,112	U.S. Department of Transportation	99-NCA&T-E1 Task Order 1	University of Tennessee
20.108	D	(6,326)	Aviation Research Grants		
20.RD	D	403,965	U.S. Department of Transportation		
20.RD	I	19	U.S. Department of Transportation	PO# 138814-1	Battelle
20.RD	I	6,554	U.S. Department of Transportation	00-NCA&T-R-S1	University of Tennessee
43	I	42,500	National Aeronautics and Space Administration	N/A	NACME
43	I	48,850	National Aeronautics and Space Administration	N/A	NACME
43	I	158	National Aeronautics and Space Administration	QEM-94-SHARP-001	QEM Network
43	I	244	National Aeronautics and Space Administration	Letter dated 5/16/95	QEM Network
43	I	430	National Aeronautics and Space Administration	Letter dated 4/30/97	QEM Network
43	I	538	National Aeronautics and Space Administration	Letter dated 5/16/96	QEM Network
43	I	1,475	National Aeronautics and Space Administration	Letter Dated 4/6/01	QEM Network
43.001	D	(8,000)	Aerospace Education Services Program		
43.RD	D	2,585,458	National Aeronautics and Space Administration		
43.RD	I	2,807	National Aeronautics and Space Administration	960524	Jet Propulsion Laboratories
43.RD	I	3,420	National Aeronautics and Space Administration	960214	Jet Propulsion Laboratories

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
43.RD	I	74,216	National Aeronautics and Space Administration	96-1492	Jet Propulsion Laboratories
43.RD	I	82,591	National Aeronautics and Space Administration	NRA-OEOP-1	Jet Propulsion Laboratories
43.RD	I	869	National Aeronautics and Space Administration	960524	Jet Propulsion Laboratories
43.RD	I	11,267	National Aeronautics and Space Administration	RH7-129175	Lockheed Martin
43.RD	I	150	National Aeronautics and Space Administration	RL37827	Lockheed Martin
43.RD	I	35,586	National Aeronautics and Space Administration	NASA-TPSU-NCATSU-943-1283	Penn State University
43.RD	I	943	National Aeronautics and Space Administration	S800040	Prairie View
43.RD	I	(303)	National Aeronautics and Space Administration	JD7559	The Boeing Corporation
43.RD	I	129	National Aeronautics and Space Administration	3-44901-7810	University of New Mexico
43.RD	I	274,097	National Aeronautics and Space Administration	PO#868245	University of New Mexico
43.RD	I	72,434	National Aeronautics and Space Administration	3-19511-7810	University of New Mexico
45.129	I	61	Promotion of the Humanities - Federal/State Partnership	95-33	NC Humanities Council
47.041	D	1,254,967	Engineering Grants		
47.041	I	102,899	Engineering Grants	Subcontract Dated 10/6/97	University of Florida
47.049	D	56,887	Mathematical and Physical Sciences		
47.049	I	14,937	Mathematical and Physical Sciences	Agreement Dated 9/25/2000	Hampton University
47.050	D	41,172	Geosciences		
47.070	D	85,776	Computer and Information Science and Engineering		
47.070	I	17,340	Computer and Information Science and Engineering	01 SC NSF 1011	Duke University
47.075	D	7,502	Social, Behavioral, and Economic Sciences		
47.076	D	159,738	Education and Human Resources		
47.RD	D	1,611,193	National Science Foundation		
47.RD	I	(591)	National Science Foundation		Oak Ridge National Lab
47.RD	I	49,121	National Science Foundation	Sub-agreement Date 1/12/99	Polytechnical University
47.RD	I	15,782	National Science Foundation	98-E-14	University of Utah
47.RD	I	164,519	National Science Foundation	N/A	Virginia Polytechnical Institu
47.RD	I	(53,120)	National Science Foundation	CR-19070-427756	Virginia Polytechnical Institu
66	D	50,878	Environmental Protection Agency		
66.RD	I	(3,167)	Environmental Protection Agency	PO RL37850	Lockheed Martin
66.RD	I	336	Environmental Protection Agency	991679-6111	N J Institute of Technology
66.RD	I	(5,211)	Environmental Protection Agency	GEM-93-MAI-001	University of Maryland
81	I	10	U.S. Department of Energy	AWUI-94-EMPAC-001	Assoc. Western Universities
81	I	192,739	U.S. Department of Energy	DSP-90-10-668-012	Clark Atlanta University
81	I	(1,099)	U.S. Department of Energy	19X-SD794C	Lockheed Martin
81	I	137	U.S. Department of Energy	A0-0954	Sandia National Laboratories

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81.049	D	170,104	Office of Science Financial Assistance Program		
81.049	I	14,616	Office of Science Financial Assistance Program	UF-EIES-9909002-NCA	University of Florida
81.089	D	55,749	Fossil Energy Research and Development		
81.RD	D	268,477	U.S. Department of Energy		
81.RD	I	2,304	U.S. Department of Energy	4000005517	Battelle
81.RD	I	23,944	U.S. Department of Energy	4000002053	Battelle
81.RD	I	639	U.S. Department of Energy	OPS-90-10-668-012	Clark Atlanta University
81.RD	I	271	U.S. Department of Energy	OR22072-52	Consortium for Plant Biotech
81.RD	I	46,647	U.S. Department of Energy	DEFC0997SR1891	ERDA
81.RD	I	10,661	U.S. Department of Energy	98WB003016	Fluor Daniel Fernald
81.RD	I	16,324	U.S. Department of Energy	4300002993	Lockheed Martin
81.RD	I	41	U.S. Department of Energy	294-MVH32V	Lockheed Martin
81.RD	I	(5,286)	U.S. Department of Energy	22B-99189C Work Rele X-03	Lockheed Martin
81.RD	I	(64)	U.S. Department of Energy	194-MVH27	Lockheed Martin
81.RD	I	(91)	U.S. Department of Energy	19Y-HUR46V	Lockheed Martin
81.RD	I	88,127	U.S. Department of Energy	XCX-7-16469-01	National Renewable Energy Lab
81.RD	I	13,553	U.S. Department of Energy	A0389	Sandia National Laboratories
81.RD	I	56,521	U.S. Department of Energy	SURA-96D1805	Southeast University
81.RD	I	(1,224)	U.S. Department of Energy	4131U0015-3G	University of California
81.RD	I	(2,595)	U.S. Department of Energy	MOU	Worcester Polytechnical
84	D	375,480	U.S. Department of Education		
84	I	161	U.S. Department of Education	5-34236	University of Virginia
84	I	852	U.S. Department of Education	5-34236	University of Virginia
84	I	20,209	U.S. Department of Education	5-34334	University of Virginia
84.007	D	606,694	Federal Supplemental Educational Opportunity Grants		
84.031	D	3,304,176	Higher Education - Institutional Aid		
84.033	D	311,610	Federal Work-Study Program		
84.037	D	11,363	Federal Perkins Loan Cancellations		
84.038	D	2,207,956	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	188,905	TRIO - Student Support Services		
84.047	D	379,632	TRIO - Upward Bound		
84.063	D	7,083,296	Federal Pell Grant Program		
84.103	D	372,841	Higher Education-TRIO Staff Training Program		
84.120	D	117,127	Minority Science and Engineering Improvement		
84.200	D	148,805	Graduate Assistance in Areas of National Need		

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84.217	D	226,274	McNair Post-Baccalaureate Achievement		
84.268	D	21,326,869	Federal Direct Loan		
84.325	D	66,291	Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.326	I	423	Special Education: Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	5-34373	University of Virginia
93	D	46,527	U.S. Department of Health and Human Services		
93	I	8	U.S. Department of Health and Human Services	FCVP009-02	Central State University
93	I	2,662	U.S. Department of Health and Human Services	MMV008-03	Central State University
93	I	2,718	U.S. Department of Health and Human Services	MMV008-02	Central State University
93	I	68,921	U.S. Department of Health and Human Services	FCVP009-03	Central State University
93	I	126,135	U.S. Department of Health and Human Services	FCVP 00-07-123	Central State University
93	I	(235)	U.S. Department of Health and Human Services	H103385	Howard University
93	I	2,369	U.S. Department of Health and Human Services	6402 130 KO B	University of South Florida
93.043	I	1	Special Programs for The Aging--Title III, Part F--Disease Prevention and Health Promotion Services	00766-02/97-211	Guilford County
93.043	I	150	Special Programs for The Aging--Title III, Part F--Disease Prevention and Health Promotion Services	00766-02/97-211	Guilford County
93.364	D	585	Minority Access to Research Careers		
93.375	D	69,786	Minority Biomedical Research Support		
93.592	D	114,095	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Discretionary Grants		
93.822	I	21	Health Careers Opportunity Program	630667B	Howard University
93.880	D	144,426	Minority Access to Research Careers		
93.RD	I	41,254	U.S. Department of Health and Human Services	12-ALX54-01	Georgia State University
93.RD	I	2,169	U.S. Department of Health and Human Services	Subgrant Dated 10/23/00	Grambling State University
99	D	478	Other Federal Assistance		
99	I	1,127	Other Federal Assistance	Agreement NO: S01-23	NC Humanities Council
99.RD	I	5,351	Other Federal Assistance	Agreement HNEA0098001500	United Negro College Fund
		<u>55,710,194</u>	Total -- North Carolina Agricultural & Technical State University		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b>North Carolina Central University</b>					
10.652	D	761	Forestry Research		
12.031	I	2	Research and Engineering Apprenticeship Program	DAAD19-991006	The Academy of Applied Science
12.431	D	4,315	Basic Scientific Research		
12.901	D	12,715	Mathematical Sciences Grants Program		
14.237	D	326,093	Historically Black Colleges and Universities Program		
14.512	I	3,872	Community Development Work-Study Program	CDWS-NC-98-009	Triangle J Council of Governments
15.808	D	3,911	U.S. Geological Survey: Research and Data Acquisition		
17.235	I	248,608	Senior Community Service Employment Program	231	National Senior Citizens Center
43.001	I	3,257	Aerospace Education Services Program	NAG5-4346	University of Alabama
45.024	D	1	Promotion of the Arts - Grants to Organizations and Individuals		
47.049	D	8,551	Mathematical and Physical Sciences		
47.076	D	11,250	Education and Human Resources		
66.607	D	91,862	Training and Fellowships for the Environmental Protection Agency		
81.049	D	84,836	Office of Science Financial Assistance Program		
81.087	I	34,484	Renewable Energy Research and Development	RAA-8-18675-03	National Renewable Energy Laboratory
84.007	D	958,148	Federal Supplemental Educational Opportunity Grants		
84.031	D	2,352,167	Higher Education - Institutional Aid		
84.032	D	75,664	Federal Family Education Loans		
84.033	D	939,506	Federal Work-Study Program		
84.038	D	5,861,541	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	4,985,040	Federal Pell Grant Program		
84.246	D	46,838	Rehabilitation Short-Term Training		
84.268	D	26,410,944	Federal Direct Loan		
84.325	D	153,877	Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.336	D	424,889	Teacher Quality Enhancement Grants for States and Partnerships		
84.342	D	152,958	Preparing Tomorrow's Teachers to Use Technology		
93.178	D	(8,319)	Nursing Education Opportunities for Individuals from Disadvantaged Backgrounds		
93.230	D	64,070	Consolidated Knowledge Development and Application (KD&A) Program		
93.273	D	497,738	Alcohol Research Programs		
93.275	I	1,325	Alcohol Use Among Black Adolescents	1-53U6954	Research Triangle Institute
93.277	D	260,851	Drug Abuse Scientist Development Awards, Research Scientist Development Awards, and Research Scientist Awards		
93.279	D	77,457	Drug Abuse Research Programs		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.364	D	32,700	Nursing Student Loans		
93.375	D	531,547	Minority Biomedical Research Support		
93.389	D	10,344	Research Infrastructure		
93.395	I	7,705	Cancer Treatment Research	1-67U-7612 Mo #9	Research Triangle Institute
93.600	D	148,723	Head Start		
93.822	D	891	Health Careers Opportunity Program		
93.837	D	627,215	Heart and Vascular Diseases Research		
93.854	D	33,729	Biological Basis Research in the Neurosciences		
93.880	D	217,386	Minority Access to Research Careers		
93.925	D	7,256	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.RD	D	14,236	U.S. Department of Health and Human Services		
94	D	(332)	Corporation for National and Community Service		
		<u>45,720,612</u>	Total -- North Carolina Central University		
<b><u>North Carolina School of the Arts</u></b>					
84.007	D	50,676	Federal Supplemental Educational Opportunity Grants		
84.032	D	13,500	Federal Family Education Loans		
84.033	D	41,511	Federal Work-Study Program		
84.038	D	1,940,071	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	287,538	Federal Pell Grant Program		
84.268	D	2,453,469	Federal Direct Loan		
		<u>4,786,765</u>	Total -- North Carolina School of the Arts		
<b><u>North Carolina State University</u></b>					
10	I	24,092	U.S. Department of Agriculture	4.25/00	ADEC
10	I	83,377	U.S. Department of Agriculture	ACES/ASATP-YD-10	Auburn University
10	I	5,979	U.S. Department of Agriculture	N/A	CAP
10	I	7,298	U.S. Department of Agriculture	32587-5810	Cornell University
10	I	17,748	U.S. Department of Agriculture	P. O. #Y502360	Univ of Arizona
10	I	1,881	U.S. Department of Agriculture	Purch. Ord. L56354	Univ of Florida
10	I	9,845	U.S. Department of Agriculture	L62130	Univ of Florida
10.001	D	722,553	Agricultural Research - Basic and Applied Research		
10.025	D	9,922	Plant and Animal Disease, Pest Control, and Animal Care		
10.200	D	1,814,084	Grants for Agricultural Research, Special Research Grants		
10.200	I	21,240	Grants for Agricultural Research, Special Research Grants	457-2001555	Clemson University

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.200	I	1,111	Grants for Agricultural Research, Special Research Grants	38791-6362	Cornell University
10.200	I	2,701	Grants for Agricultural Research, Special Research Grants	37055-6132	Cornell University
10.200	I	(342)	Grants for Agricultural Research, Special Research Grants	REQ. NO. R521879	Rutgers University
10.200	I	3,433	Grants for Agricultural Research, Special Research Grants	00-38500-8992	South Reg Aqua Ctr
10.200	I	998	Grants for Agricultural Research, Special Research Grants	454740-7	Texas A & M Univ.
10.200	I	(421)	Grants for Agricultural Research, Special Research Grants	P. O. #L56306	Univ of Florida
10.200	I	(129)	Grants for Agricultural Research, Special Research Grants	Purch Ord L56218	Univ of Florida
10.200	I	905	Grants for Agricultural Research, Special Research Grants	P. O. NO. L56348	Univ of Florida
10.200	I	951	Grants for Agricultural Research, Special Research Grants	Purch Order L62286	Univ of Florida
10.200	I	1,000	Grants for Agricultural Research, Special Research Grants	Purch Ord L65279	Univ of Florida
10.200	I	1,024	Grants for Agricultural Research, Special Research Grants	L68843	Univ of Florida
10.200	I	1,591	Grants for Agricultural Research, Special Research Grants	P. O. NO. L56259	Univ of Florida
10.200	I	3,199	Grants for Agricultural Research, Special Research Grants	L65274	Univ of Florida
10.200	I	3,752	Grants for Agricultural Research, Special Research Grants	P. O. #56303	Univ of Florida
10.200	I	5,660	Grants for Agricultural Research, Special Research Grants	L65361	Univ of Florida
10.200	I	7,649	Grants for Agricultural Research, Special Research Grants	L65275	Univ of Florida
10.200	I	15,971	Grants for Agricultural Research, Special Research Grants	L66274	Univ of Florida
10.200	I	17,409	Grants for Agricultural Research, Special Research Grants	S99014	Univ of Florida
10.200	I	85,867	Grants for Agricultural Research, Special Research Grants	S99012	Univ of Florida
10.200	I	4,353	Grants for Agricultural Research, Special Research Grants	RD309-032/1575647	Univ of Georgia
10.200	I	30,186	Grants for Agricultural Research, Special Research Grants	RD309-032/1575597	Univ of Georgia
10.202	D	688,327	Cooperative Forestry Research		
10.203	D	5,700,314	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.206	D	2,175,900	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	20,770	Grants for Agricultural Research - Competitive Research Grants	416-43-09	Iowa State Univ.
10.206	I	3,682	Grants for Agricultural Research - Competitive Research Grants	RC294-228/5493963	Univ of Georgia
10.206	I	22,428	Grants for Agricultural Research - Competitive Research Grants	Subcontract #0001	Warren Wilson Coll.
10.207	D	208,083	Animal Health and Disease Research		
10.210	D	263,920	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.217	D	94,410	Higher Education Challenge Grants		
10.219	D	100,810	Biotechnology Risk Assessment Research		
10.224	D	454,756	Fund for Rural America - Research, Education, and Extension Activities		
10.250	I	1,971	Agricultural and Rural Economic Research	N/A	Natl Agr Biotech COU
10.302	D	330,236	Initiative for Future Agriculture and Food Systems		
10.302	I	59,457	Initiative for Future Agriculture and Food Systems	K002253-01	Univ of California

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10.303	D	120,541	Integrated Programs		
10.303	I	1,723	Integrated Programs	416-30-01	Iowa State Univ.
10.303	I	23,135	Integrated Programs	450140-10	Texas A & M Univ.
10.303	I	20,132	Integrated Programs	SC000453-1-5	Univ of Florida
10.303	I	38,209	Integrated Programs	SC000453-1-1	Univ of Florida
10.500	D	15,520,572	Cooperative Extension Service		
10.500	I	51,233	Cooperative Extension Service	99-EYAR-1-0601	Univ of Kentucky
10.500	I	25,225	Cooperative Extension Service	421-55000208	Univ of Minnesota
10.500	I	669	Cooperative Extension Service	LWF 63-121-16803	Univ of Nebraska
10.500	I	2,440	Cooperative Extension Service	LWF 63-121-16804	Univ of Nebraska
10.551	D	(6,296)	Food Stamps		
10.652	D	667,132	Forestry Research		
10.664	D	31,738	Cooperative Forestry Assistance		
10.902	D	5,885	Soil and Water Conservation		
10.904	D	24,829	Watershed Protection and Flood Prevention		
10.912	D	10,198	Environmental Quality Incentives Program		
10.961	D	20,178	Scientific Cooperation and Research		
10.RD	D	601,974	U.S. Department of Agriculture		
10.RD	I	5,034	U.S. Department of Agriculture	99-1197	AGDIA Inc.
10.RD	I	21,656	U.S. Department of Agriculture	N/A	Emory University
10.RD	I	4,560	U.S. Department of Agriculture	00-8100-0514-GR	Louisiana St. Univ.
10.RD	I	12,992	U.S. Department of Agriculture	N/A	National Plant Board
10.RD	I	74,260	U.S. Department of Agriculture	94-001	Natl Dairy PRB
10.RD	I	180	U.S. Department of Agriculture	863915 740050	Ohio State Univ.
10.RD	I	24,262	U.S. Department of Agriculture	99-38500-7373	South Reg Aqua Ctr
10.RD	I	26,612	U.S. Department of Agriculture	99-38500-7375	South Reg Aqua Ctr
10.RD	I	8,618	U.S. Department of Agriculture	97-38500-4124	South Reg Aqua Ctr
10.RD	I	2,000	U.S. Department of Agriculture	PURCH. ORD. L56352	Univ of Florida
10.RD	I	(225)	U.S. Department of Agriculture	P.O. #L46328	Univ of Florida
10.RD	I	5,271	U.S. Department of Agriculture	PURCH. ORD. L56305	Univ of Florida
10.RD	I	1,077	U.S. Department of Agriculture	RD309-032/1575607	Univ of Georgia
10.RD	I	1,192	U.S. Department of Agriculture	RD309-022/5192514	Univ of Georgia
10.RD	I	5,374	U.S. Department of Agriculture	Z566401	Univ of Maryland
10.RD	I	(1,553)	U.S. Department of Agriculture	P538635	Univ of Wisconsin
11.113	I	13,185	ITA Special Projects	NTC Subagreement/10	Clemson University



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11.113	I	400,178	ITA Special Projects	NTC Subagreement	Clemson University
11.113	I	439,727	ITA Special Projects	NTC Subagreement/8	Clemson University
11.113	I	1,500,684	ITA Special Projects	NTC Subagreement/9	Clemson University
11.417	D	2,063,337	Sea Grant Support		
11.417	I	2	Sea Grant Support	5-29388	Univ of Virginia
11.420	D	(911)	Coastal Zone Management Estuarine Research Reserves		
11.426	D	303,189	Financial Assistance for National Centers for Coastal Ocean Science		
11.427	D	27,435	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		
11.431	D	644	Climate and Atmospheric Research		
11.440	D	20,263	Research in Remote Sensing of the Earth and Environment		
11.455	D	50,758	Cooperative Science and Education Program		
11.457	D	1,237	Chesapeake Bay Studies		
11.468	D	100,817	Cooperative Institute for Applied Meteorological Studies (CIAMS) and Cooperative Institute for Tropical Meteorology (CITM)		
11.473	D	(1,951)	Coastal Services Center		
11.473	I	26,472	Coastal Services Center	NA06OCO373-001	Waterstone Enterpri.
11.478	D	393,893	Coastal Ocean Program		
11.609	D	119,713	Measurement and Engineering Research and Standards		
11.611	D	2,713,724	Manufacturing Extension Partnership		
11.RD	D	2,224	U.S. Department of Commerce		
11.RD	I	(100)	U.S. Department of Commerce	N/A	Cummins Engine Co.
11.RD	I	27,402	U.S. Department of Commerce	NCSU#00-0248	Cummins Engine Co.
11.RD	I	32,125	U.S. Department of Commerce	CMRC-99-NRDE-0300A	Perry Institute
11.RD	I	21,440	U.S. Department of Commerce	1-52U-6972-002	Res. Triangle Inst.
11.RD	I	4,767	U.S. Department of Commerce	S00-19118	Univ Corp Atmos Res
11.RD	I	16,925	U.S. Department of Commerce	4542186	Univ of Puerto Rico
12	D	16,692	U.S. Department of Defense		
12	I	2,130	U.S. Department of Defense	SSAN: 200-62-4128	SCEEE Services Corp.
12	I	23,923	U.S. Department of Defense	240-29-3260 TAYLOR	SCEEE Services Corp.
12.002	D	28,244	Procurement Technical Assistance for Business Firms		
12.300	D	5,047,073	Basic and Applied Scientific Research		
12.300	I	194,263	Basic and Applied Scientific Research	PO# 10173846	Univ of California
12.300	I	67,317	Basic and Applied Scientific Research	B428160	Univ of Delaware
12.300	I	7,958	Basic and Applied Scientific Research	USM-0225010102-110	Univ of S. Miss.

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12.420	I	171	Military Medical Research and Development	623	Duke University
12.431	D	3,830,700	Basic Scientific Research		
12.431	I	915	Basic Scientific Research	Subgrant 1109 1110	Acad. of Appl Sci
12.431	I	5,000	Basic Scientific Research	Subgrant 1081 1082	Acad. of Appl Sci
12.431	I	12,263	Basic Scientific Research	TCN: 97-184	Battelle Columbus Div
12.431	I	18,030	Basic Scientific Research	TCN 00131 DO 0634	Battelle Columbus Div
12.431	I	31,897	Basic Scientific Research	TCN 00138 DO 641	Battelle Columbus Div
12.431	I	(5,018)	Basic Scientific Research	OSP-98-06-435-001	Clark Atlanta Univ
12.431	I	388,167	Basic Scientific Research	318-7034-201200222	Clemson University
12.431	I	28,434	Basic Scientific Research	Duke Fund 313-2000	Duke University
12.431	I	(1,258)	Basic Scientific Research	10005	Nitronex Corporation
12.630	D	185,638	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	I	62,627	Basic, Applied, and Advanced Research in Science and Engineering	01-SC-AFO-1019	Duke University
12.630	I	33,474	Basic, Applied, and Advanced Research in Science and Engineering	F003525	Univ of Michigan
12.630	I	112,827	Basic, Applied, and Advanced Research in Science and Engineering	P.O. # 699721	Univ of Southern Cal
12.800	D	1,139,013	Air Force Defense Research Sciences Program		
12.800	I	58,539	Air Force Defense Research Sciences Program	RF014A-01	Oregon State Univ
12.800	I	98,081	Air Force Defense Research Sciences Program	14761-S2	Vanderbilt Univ.
12.901	D	382,458	Mathematical Sciences Grants Program		
12.910	D	1,499,639	Research and Technology Development		
12.RD	D	182,346	U.S. Department of Defense		
12.RD	I	290,290	U.S. Department of Defense	98-76019-A	Advance Tech. Mat.
12.RD	I	52,420	U.S. Department of Defense	00-SC-RICE-1048	Duke University
12.RD	I	36,397	U.S. Department of Defense	B09360065	Honeywell Int'l
12.RD	I	103,589	U.S. Department of Defense	00-1818	Intarsia Corporation
12.RD	I	121,833	U.S. Department of Defense	12/13/99 RES AGREE	KYMA Technologies
12.RD	I	31,242	U.S. Department of Defense	150-1947A	New York State Univ
12.RD	I	39,790	U.S. Department of Defense	N00014-OOM0159	Nitronex Corporation
12.RD	I	18,950	U.S. Department of Defense	8200008072	Northrop Grumman
12.RD	I	55,831	U.S. Department of Defense	N00014-97-0198	PTS Company
12.RD	I	16,871	U.S. Department of Defense	R13535-41600001	Rice University
12.RD	I	17,421	U.S. Department of Defense	NCSU#01-1144	Sittel Corporation
12.RD	I	244,487	U.S. Department of Defense	99-15	Univ of California
12.RD	I	62,763	U.S. Department of Defense	01-155	Univ of Illinois
12.RD	I	65,870	U.S. Department of Defense	98S006/28229	Univ of Mass

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
14.227	I	1,235	Community Development Block Grants/Special Purpose Grants/ Technical Assistance Program	CDWS-NC-98-009	Triangle J Coun Govt
15	D	963	U.S. Department of the Interior		
15.043	D	22,559	Indian Child and Family Education		
15.611	I	7,131	Wildlife Restoration	050-00-000249	Puerto Rico Dept. NR
15.615	D	(3,569)	Cooperative Endangered Species Conservation Fund		
15.615	I	14,753	Cooperative Endangered Species Conservation Fund	050-00-000282	Puerto Rico Dept. NR
15.617	D	9,765	Wildlife Conservation and Appreciation		
15.805	D	135,256	Assistance to State Water Resources Research Institutes		
15.808	D	700,404	U.S. Geological Survey: Research and Data Acquisition		
15.916	D	199,962	Outdoor Recreation - Acquisition, Development and Planning		
15.976	D	216,535	Migratory Bird Banding and Data Analysis		
15.RD	D	216,030	U.S. Department of the Interior		
16.560	I	37,831	Justice Research, Development, and Evaluation Project Grants	1-81U-7864	Res. Triangle Inst.
16.562	D	4,907	Criminal Justice Research and Development - Graduate Research Fellowships		
16.RD	D	359,448	U.S. Department of Justice		
16.RD	I	1,834	U.S. Department of Justice	98-IJ-0083	PERF
16.RD	I	92,912	U.S. Department of Justice	99-IJ-CX-0046	PERF
19.404	I	3,115	Professional Development-International Educators/Administrators	NCSU#01-1595	NAFSA: Assoc. of Int
20	D	8,400	U.S. Department of Transportation		
20	I	3,730	U.S. Department of Transportation	033-7338-479	Natl Easter Seal Soc
20.109	D	4,992	Air Transportation Centers of Excellence		
20.701	D	853,124	University Transportation Centers Program		
20.701	I	(153)	University Transportation Centers Program	622-1	KFH Group Inc.
20.701	I	16,810	University Transportation Centers Program	B-17	Nat'l Acad. of Sci
20.701	I	63,399	University Transportation Centers Program	B-16	Nat'l Acad. of Sci
20.RD	D	76,121	U.S. Department of Transportation		
20.RD	I	112,979	U.S. Department of Transportation	S900193	Texas A & M Found.
20.RD	I	10,395	U.S. Department of Transportation	00-NCSU-R-S2	Univ of Tennessee
20.RD	I	22,096	U.S. Department of Transportation	12153-01.01	Univ of Tennessee
20.RD	I	37,741	U.S. Department of Transportation	99-NCSU-E1	Univ of Tennessee
20.RD	I	9,681	U.S. Department of Transportation	00-NCSU-R-S1	Univ of Tennessee
43	D	18,737	National Aeronautics and Space Administration		
43	I	16,424	National Aeronautics and Space Administration	1225355	Cal. Inst. of Tech.
43	I	29,387	National Aeronautics and Space Administration	NASA NAS8-97110	Univ of Florida

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
43.001	D	1,781,559	Aerospace Education Services Program		
43.001	I	50,802	Aerospace Education Services Program	633614-176576	Howard University
43.RD	D	435,448	National Aeronautics and Space Administration		
43.RD	I	5,900	National Aeronautics and Space Administration	98-76013	Advance. Tech. Mat.
43.RD	I	24,721	National Aeronautics and Space Administration	S-4999.1	Appl D Res. Assoc.
43.RD	I	20,658	National Aeronautics and Space Administration	BLF35	Georgia State Univ.
43.RD	I	(1,535)	National Aeronautics and Space Administration	ED-90135.01-97A	Space Telescope Sci.
43.RD	I	17,480	National Aeronautics and Space Administration	GO-08116.02-97A	Space Telescope Sci.
43.RD	I	(233)	National Aeronautics and Space Administration	N/A	Taitech Inc.
43.RD	I	51,523	National Aeronautics and Space Administration	00-1472	Taitech Inc.
43.RD	I	47,439	National Aeronautics and Space Administration	S9678595	Univ Corp Atmos Res
43.RD	I	(348)	National Aeronautics and Space Administration	5042-12	USRA
45.024	D	4,283	Promotion of the Arts - Grants to Organizations and Individuals		
45.129	I	3,073	Promotion of the Humanities - Federal/State Partnership	S09-00	NC Humanities Coun.
45.149	I	22,484	Promotion of the Humanities - Division of Preservation and Access	36938-6311	Cornell University
47.041	D	4,253,563	Engineering Grants		
47.041	I	3,021	Engineering Grants	00-SC-NSF-1015	Duke University
47.041	I	34,527	Engineering Grants	8903-02973-X	Johns Hopkins Univ.
47.041	I	46,719	Engineering Grants	MTR262-NSF9901788	Membrane Tech & Res
47.041	I	884	Engineering Grants	Jan Genzer	Nat'l Res. Council
47.041	I	18,659	Engineering Grants	N/A	Triangle Res. & Dev
47.041	I	552,490	Engineering Grants	UF-EIES-9735001NCS	Univ of Florida
47.041	I	31,512	Engineering Grants	9905005	Univ of Utah
47.049	D	3,796,645	Mathematical and Physical Sciences		
47.049	I	33,580	Mathematical and Physical Sciences	99-SC-NSF-1019	Duke University
47.049	I	30,395	Mathematical and Physical Sciences	431-0753B/R41349	New York State Univ
47.049	I	44,959	Mathematical and Physical Sciences	137/004010	Skidaway Institute
47.050	D	854,359	Geosciences		
47.050	I	574	Geosciences	Ltr Agreement #3	Columbia University
47.070	D	1,776,236	Computer and Information Science and Engineering		
47.070	I	61,156	Computer and Information Science and Engineering		ADEC
47.070	I	88,281	Computer and Information Science and Engineering	PACI#762	Univ of Illinois
47.074	D	3,537,889	Biological Sciences		
47.074	I	1,864	Biological Sciences	39023-6456	Cornell University
47.074	I	996	Biological Sciences	612642	Michigan State Univ.

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.074	I	19,988	Biological Sciences	00-349	Univ of Illinois
47.074	I	28,063	Biological Sciences	00-158	Univ of Illinois
47.074	I	(35,654)	Biological Sciences	PO# T4456329201	Univ of Minnesota
47.074	I	(16,002)	Biological Sciences	PO# T4456329101	Univ of Minnesota
47.074	I	181,738	Biological Sciences	111G075	Univ of Wisconsin
47.074	I	208,166	Biological Sciences	111G020	Univ of Wisconsin
47.074	I	344,075	Biological Sciences	111G064	Univ of Wisconsin
47.075	D	1,607,617	Social, Behavioral, and Economic Sciences		
47.075	I	12,473	Social, Behavioral, and Economic Sciences	SES-9976500	Case W. Reserve Univ
47.076	D	1,088,159	Education and Human Resources		
62.RD	I	2,055	Tennessee Valley Authority	433441-99-90	Univ of Kentucky
66	D	100,730	Environmental Protection Agency		
66	I	1,091	Environmental Protection Agency	00110331-04	Mississippi State
66	I	204,104	Environmental Protection Agency	12/1/98 Subcontr.	N C Agric. Fdn. Inc.
66	I	7,542	Environmental Protection Agency	NWS-06	Tetra Tech Inc.
66.500	D	1,711,117	Environmental Protection - Consolidated Research		
66.500	I	57,976	Environmental Protection - Consolidated Research	MR294	FL Fish Wildlife Con
66.500	I	20,220	Environmental Protection - Consolidated Research	P.O. 10003-0063	Indiana University
66.500	I	1,081	Environmental Protection - Consolidated Research	429-46-24	Iowa State Univ.
66.500	I	17,405	Environmental Protection - Consolidated Research	EPACR82735001/NC12	Univ of Missouri
66.500	I	24,868	Environmental Protection - Consolidated Research	EPACR82735001/NC15	Univ of Missouri
66.500	I	70,356	Environmental Protection - Consolidated Research	EPACR82735001/NC17	Univ of Missouri
66.500	I	3,266	Environmental Protection - Consolidated Research	WU-HT-01-05/29465U	Washington Univ.
66.606	D	183,524	Surveys, Studies, Investigations and Special Purpose Grants		
66.607	D	1,937,964	Training and Fellowships for the Environmental Protection Agency		
66.RD	D	45,254	Environmental Protection Agency		
66.RD	I	(12,853)	Environmental Protection Agency	D99-0001	Arcadis Geraghty
66.RD	I	35,595	Environmental Protection Agency	D00-0001	Arcadis Geraghty
66.RD	I	60,090	Environmental Protection Agency	E-20-E42-G1	GA. Inst. of Tech.
66.RD	I	25,274	Environmental Protection Agency	99/04/397-1	NSF International
66.RD	I	(871)	Environmental Protection Agency	1703NCSU-EPA826373	Penn State Univ
66.RD	I	3,760	Environmental Protection Agency	3-92U-5974	Res. Triangle Inst.
66.RD	I	(6,261)	Environmental Protection Agency	2-70U-7570	Res. Triangle Inst.
66.RD	I	9,774	Environmental Protection Agency	5-92U-6497	Res. Triangle Inst.
66.RD	I	17,026	Environmental Protection Agency	2000-0637	Resource Enhancement

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66.RD	I	26,339	Environmental Protection Agency	PR-1407	Stanford University
81	I	85,588	U.S. Department of Energy	IRECNCSCDBASE21000	IREC
81	I	1,816	U.S. Department of Energy	DEFG0701ID14013NCS	SC State University
81	I	17,967	U.S. Department of Energy	4000003928	UT-Battelle LLC
81.049	D	490,136	Office of Science Financial Assistance Program		
81.049	I	47,544	Office of Science Financial Assistance Program	323-0154	Duke University
81.049	I	148,323	Office of Science Financial Assistance Program	99NCSU09CR	NIGEC
81.049	I	60,322	Office of Science Financial Assistance Program	00-043	Univ of Alabama
81.086	D	64,325	Conservation Research and Development		
81.087	D	164,712	Renewable Energy Research and Development		
81.089	I	133	Fossil Energy Research and Development	88-071C-NCSU	West Virginia Univ.
81.114	D	1,051,723	University Nuclear Science and Reactor Support		
81.114	I	31,703	University Nuclear Science and Reactor Support	58902 NE	Texas Eng Ex Station
81.RD	D	1,804,999	U.S. Department of Energy		
81.RD	I	21,304	U.S. Department of Energy	NERI-NCSTATE-99001	ABB CENP
81.RD	I	44,463	U.S. Department of Energy	N/A	AM Solar Energy Soc.
81.RD	I	23,870	U.S. Department of Energy	97-02	Boyce Thompson Inst.
81.RD	I	1,328	U.S. Department of Energy	539124-53390	Carnegie Mellon Univ
81.RD	I	11,169	U.S. Department of Energy	104 B	CORRIM
81.RD	I	100,407	U.S. Department of Energy	N/A	Duke Engr & Services
81.RD	I	14,538	U.S. Department of Energy	00-SC-DOE-1014	Duke University
81.RD	I	114,152	U.S. Department of Energy	LAFB-001	Informatics Corp.
81.RD	I	38,695	U.S. Department of Energy	SUBAGREEMT #4309-1	Inst Paper Sci & Tec
81.RD	I	(1,240)	U.S. Department of Energy	IRECNCSCBROOK30596	IREC
81.RD	I	(3,923)	U.S. Department of Energy	IRECNCSCDBASE11095	IREC
81.RD	I	44,587	U.S. Department of Energy	IREC-NCSCP4YOU799	IREC
81.RD	I	72,033	U.S. Department of Energy	IRECNCSCDBASE21099	IREC
81.RD	I	104,700	U.S. Department of Energy	6464866	L. Berkeley Natl Lab
81.RD	I	33,704	U.S. Department of Energy	B340830	L. Livermore Nat Lab
81.RD	I	39,172	U.S. Department of Energy	B505021	L. Livermore Nat Lab
81.RD	I	15,713	U.S. Department of Energy	K98-180221 #5	Lockheed Idaho Tech.
81.RD	I	8,088	U.S. Department of Energy	K98-178732 MOD. #5	Lockheed Idaho Tech.
81.RD	I	137,664	U.S. Department of Energy	XAF-8-17607-03	MRI-NREL
81.RD	I	93,445	U.S. Department of Energy	AAD-9-18668-08	MRI-NREL
81.RD	I	57,281	U.S. Department of Energy	98NCS006	NIGEC

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81.RD	I	10,395	U.S. Department of Energy	2-93U-7663	Res. Triangle Inst.
81.RD	I	97,348	U.S. Department of Energy	4-93U-7667	Res. Triangle Inst.
81.RD	I	153,404	U.S. Department of Energy	4-24350	Rutgers University
81.RD	I	16,503	U.S. Department of Energy	AO350-19471	Sandia National Lab
81.RD	I	30,326	U.S. Department of Energy	AO350-8898	Sandia National Lab
81.RD	I	35,636	U.S. Department of Energy	AO350-6314	Sandia National Lab
81.RD	I	9,186	U.S. Department of Energy	14599	Sandia National Lab
81.RD	I	44,151	U.S. Department of Energy	ZAX-8-17647-05NCSU	Solarex/Amoco Unit
81.RD	I	11,091	U.S. Department of Energy	4500013834	UT-Battelle LLC
81.RD	I	19,518	U.S. Department of Energy	4500007649	UT-Battelle LLC
81.RD	I	24,629	U.S. Department of Energy	4000001555	UT-Battelle LLC
81.RD	I	29,379	U.S. Department of Energy	4500007962	UT-Battelle LLC
81.RD	I	43,556	U.S. Department of Energy	4000002893	UT-Battelle LLC
81.RD	I	60,562	U.S. Department of Energy	4500008271	UT-Battelle LLC
81.RD	I	7,119	U.S. Department of Energy	4000005766	UT-Battelle LLC
81.RD	I	51,607	U.S. Department of Energy	CENP NERI-NCS99001	Westinghouse Elec. Co.
82.RD	I	27,885	United States Information Agency	N/A	Int'l Visitors Coun.
84	I	40,797	U.S. Department of Education	95-NC09	Univ of California
84.007	D	1,180,112	Federal Supplemental Educational Opportunity Grants		
84.015	D	133,681	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies		
84.016	D	108,578	Undergraduate International Studies and Foreign Language Programs		
84.017	D	126,298	International Research and Studies		
84.019	D	1,681	International Overseas - Faculty Research Abroad		
84.032	D	27,150,430	Federal Family Education Loans		
84.033	D	(273)	Federal Work-Study Program		
84.038	D	11,030,745	Federal Perkins Loan Program - Federal Capital Contributions		
84.044	D	309,210	TRIO - Talent Search		
84.047	D	442,896	TRIO - Upward Bound		
84.063	D	5,980,857	Federal Pell Grant Program		
84.116	D	127,826	Fund for the Improvement of Postsecondary Education		
84.133	D	498,155	National Institute on Disability and Rehabilitation Research		
84.200	D	1,153,723	Graduate Assistance in Areas of National Need		
84.308	D	75,439	National Institute on Educational Governance, Finance, Policymaking, and Management		

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84.324	D	11,277	Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities		
84.339	D	469,528	Learning Anytime Anywhere Partnerships		
84.342	D	340,374	Preparing Tomorrow's Teachers to Use Technology		
84.342	I	25,067	Preparing Tomorrow's Teachers to Use Technology	5-34344	Univ of Virginia
84.RD	I	19,386	U.S. Department of Education	40-13	Natl Inst Bldg Sci
84.RD	I	(30)	U.S. Department of Education	4500275470	Science Applications
84.RD	I	8,796	U.S. Department of Education	N/A	UCPA
84.RD	I	11,534	U.S. Department of Education	BS0062096	Univ of Colorado
84.RD	I	895	U.S. Department of Education	2501-217-22	Univ of West Florida
84.RD	I	8,338	U.S. Department of Education	879B815 144-HB05	Univ of Wisconsin
93	D	25,974	U.S. Department of Health and Human Services		
93.103	D	102,453	Food and Drug Administration - Research		
93.113	D	158,518	Biological Response to Environmental Health Hazards		
93.114	D	282,974	Applied Toxicological Research and Testing		
93.135	D	457	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.161	D	99,410	Health Program for Toxic Substances and Disease Registry		
93.242	D	162,808	Mental Health Research Grants		
93.262	D	342,074	Occupational Safety and Health Research Grants		
93.262	I	13,188	Occupational Safety and Health Research Grants	303-9887	Duke University
93.273	D	13,040	Alcohol Research Programs		
93.282	D	16,296	Mental Health National Research Service Awards for Research Training		
93.283	I	68,545	Centers for Disease Control and Prevention - Investigations and Technical Assistance	N/A	NEA HIN
93.283	I	10,702	Centers for Disease Control and Prevention - Investigations and Technical Assistance	6402-146-K0-G	Univ of S. Florida
93.375	D	(593)	Minority Biomedical Research Support		
93.393	D	360,629	Cancer Cause and Prevention Research		
93.394	D	1,276	Cancer Detection and Diagnosis Research		
93.396	D	776,310	Cancer Biology Research		
93.399	D	51,212	Cancer Control		
93.821	D	566,251	Cell Biology and Biophysics Research		
93.837	D	391,436	Heart and Vascular Diseases Research		
93.837	I	103,930	Heart and Vascular Diseases Research	00-SC-NIH-1052	Duke University
93.838	D	610,311	Lung Diseases Research		
93.847	D	67,249	Diabetes, Endocrinology and Metabolism Research		
93.848	D	136,264	Digestive Diseases and Nutrition Research		



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For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.854	D	295,200	Biological Basis Research in the Neurosciences		
93.855	D	(1,256)	Allergy, Immunology and Transplantation Research		
93.856	D	1,639,466	Microbiology and Infectious Diseases Research		
93.859	D	871,918	Pharmacology, Physiology, and Biological Chemistry Research		
93.862	D	2,380,995	Genetics and Developmental Biology Research		
93.862	I	13,825	Genetics and Developmental Biology Research	26-1615-05-61	Univ of Texas
93.864	D	19,721	Population Research		
93.864	I	3,049	Population Research	N/A	Penn State Univ
93.865	D	15,000	Center for Research for Mothers and Children		
93.865	I	27,005	Center for Research for Mothers and Children	N/A	Virtual Reality Aids
93.866	D	241,073	Aging Research		
93.866	I	12,966	Aging Research	FY01.001.00	Univ of Colorado
93.867	D	536,909	Vision Research		
93.867	I	(78)	Vision Research	303-8186	Duke University
93.880	D	37,760	Minority Access to Research Careers		
93.894	D	342,309	Resource and Manpower Development in the Environmental Health Sciences		
93.934	D	17,965	Fogarty International Research Collaboration Award		
93.960	D	96,840	Special Minority Initiatives		
93.RD	D	78	U.S. Department of Health and Human Services		
93.RD	I	11,000	U.S. Department of Health and Human Services	N/A	3TEX Inc.
93.RD	I	137	U.S. Department of Health and Human Services	303-2871	Duke University
93.RD	I	146,108	U.S. Department of Health and Human Services	303-2924	Duke University
93.RD	I	15,852	U.S. Department of Health and Human Services	DS655	Duke University
93.RD	I	365,134	U.S. Department of Health and Human Services	DS638	Duke University
93.RD	I	16,789	U.S. Department of Health and Human Services	1R01DK58546	Mayo Clinic Rochest.
93.RD	I	20	U.S. Department of Health and Human Services	1R01 HD32483-01A2	Penn State Univ
93.RD	I	35,878	U.S. Department of Health and Human Services	1999-1278	Second Sight LLS
99.RD	D	52,696	Other Federal Assistance		
99.RD	I	23,415	Other Federal Assistance	S700090	Texas A& M Found.
		<u>148,635,344</u>	Total -- North Carolina State University		

**University of North Carolina - General Administration**

16.540	D	155,019	Juvenile Justice and Delinquency Prevention - Allocation to States
64.124	D	321,751	All-Volunteer Force Educational Assistance
84.164	D	1,054,400	Eisenhower Mathematics and Science Education - State Grants

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.215	D	81,250	Fund for the Improvement of Education		
84.281	D	62,759	Eisenhower Professional Development State Grants		
84.334	D	248,982	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.342	D	150,535	Preparing Tomorrow's Teachers to Use Technology		
		<u>2,074,696</u>	Total -- University of North Carolina - General Administration		
<b>University of North Carolina at Asheville</b>					
10	D	15,391	U.S. Department of Agriculture		
11.431	D	114,255	Climate and Atmospheric Research		
12	D	4,664	U.S. Department of Defense		
12.300	I	19,582	Basic and Applied Scientific Research	Q00464	New Mexico St Univ
15	D	6,147	U.S. Department of the Interior		
45.163	D	97,821	Promotion of the Humanities - Seminars and Institutes		
47	D	229,490	National Science Foundation		
47.049	I	4,588	Mathematical and Physical Sciences	29919-5647	Cornell Univ
47.RD	I	365	National Science Foundation	OR10704-01.03	Univ of Tennessee
66	D	3,175	Environmental Protection Agency		
81	D	9,497	U.S. Department of Energy		
84.007	D	448,654	Federal Supplemental Educational Opportunity Grants		
84.033	D	113,814	Federal Work-Study Program		
84.038	D	804,875	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	1,201,438	Federal Pell Grant Program		
84.268	D	5,080,595	Federal Direct Loan		
99	D	3,572	Other Federal Assistance		
		<u>8,157,923</u>	Total -- University of North Carolina at Asheville		
<b>University of North Carolina at Chapel Hill</b>					
10.206	D	457,009	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	5,388	Grants for Agricultural Research - Competitive Research Grants	N/A	Emory University
10.217	D	46,373	Higher Education Challenge Grants		
10.855	D	43,369	Distance Learning and Telemedicine Loans and Grants		
10.RD	D	179,811	U.S. Department of Agriculture		
10.RD	I	15,907	U.S. Department of Agriculture	USB Project #73	Smith, Bucklin Assoc
11.312	D	57,254	Research and Evaluation Program		
11.420	D	17,417	Coastal Zone Management Estuarine Research Reserves		

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11.478	D	47,963	Coastal Ocean Program		
11.550	D	128	Public Telecommunications Facilities--Planning and Construction		
11.RD	D	111,768	U.S. Department of Commerce		
11.RD	I	2,350	U.S. Department of Commerce	5-36208	Dartmouth College
11.RD	I	9,704	U.S. Department of Commerce	N/A	U Corp Atmosperic R
11.RD	I	25,893	U.S. Department of Commerce	N/A	World Trade Ctr, NC
12.002	D	295,394	Procurement Technical Assistance for Business Firms		
12.102	I	55,516	Emergency Rehabilitation of Flood Control Works or Federally Authorized Coastal Protection Works	N/A	Univ of Notre Dame
12.300	D	2,525,711	Basic and Applied Scientific Research		
12.300	I	4,618	Basic and Applied Scientific Research	00-SC-DED-1007	Duke University
12.300	I	40,045	Basic and Applied Scientific Research	00-011	Univ Alabama-Tuscaloosa
12.300	I	10,812	Basic and Applied Scientific Research	00-018	Univ Alabama-Tuscaloosa
12.300	I	43,898	Basic and Applied Scientific Research	A100128	Woods Hole Ocea Inst
12.420	D	1,185,388	Military Medical Research and Development		
12.420	I	85,483	Military Medical Research and Development	PO# 8001-21024-	Johns Hopkins Univ
12.431	D	702	Basic Scientific Research		
12.630	D	5,660	Basic, Applied, and Advanced Research in Science and Engineering		
12.800	D	640,402	Air Force Defense Research Sciences Program		
12.901	D	10,241	Mathematical Sciences Grants Program		
12.RD	D	1,156,957	U.S. Department of Defense		
12.RD	I	2,500	U.S. Department of Defense	N/A	Academy Applied Scie
12.RD	I	25,009	U.S. Department of Defense	98-SC-DARPA1024	Duke University
12.RD	I	35,637	U.S. Department of Defense	N/A	Evans-Hamilton, Inc
12.RD	I	33,411	U.S. Department of Defense	077/002735	Skidaway Inst of Oce
12.RD	I	4	U.S. Department of Defense	5-29866	Univ of Chicago
12.RD	I	22,604	U.S. Department of Defense	FY1999-034	Univ of Kansas
12.RD	I	(395)	U.S. Department of Defense	N/A	Univ of Notre Dame
12.RD	I	7,982	U.S. Department of Defense	A100193	Woods Hole Ocea Inst
14.234	D	40,009	U.S. Department of Housing and Urban Development		
14.RD	D	177,049	U.S. Department of Housing and Urban Development		
14.RD	I	20,159	U.S. Department of Housing and Urban Development	EZEC-SUB-N/C	ABT Assoc Inc
14.RD	I	11,165	U.S. Department of Housing and Urban Development	N/A	Neighbrhd Reinv Corp
14.RD	I	21,251	U.S. Department of Housing and Urban Development	DU100C0000018483	The Urban Inst
14.RD	I	(3,096)	U.S. Department of Housing and Urban Development	N/A	Triangle J Cncl Govt

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
15.808	D	14,254	U.S. Geological Survey: Research and Data Acquisition		
15.810	D	13,181	National Cooperative Geologic Mapping Program		
15.RD	D	28,403	U.S. Department of the Interior		
17.253	I	33,495	Welfare-to-Work Grants to States and Localities	N/A	The Noah Group, LLC
19.RD	D	22,374,014	U.S. Department of State		
19.RD	I	139,972	U.S. Department of State	N/A	AVSC International
19.RD	I	37,676	U.S. Department of State	93/03/08	Cairo University
19.RD	I	76,302	U.S. Department of State	N/A	Chemonics Intern'l
19.RD	I	7,196	U.S. Department of State	N/A	Environmental Export
19.RD	I	64,385	U.S. Department of State	FC0 80011/HRN-A	Family Health Intl
19.RD	I	78,025	U.S. Department of State	HRN-A-0097-0001	Family Health Intl
19.RD	I	14,298	U.S. Department of State	JHPIEGO-00-004	Jhpiego Corporation
19.RD	I	836,457	U.S. Department of State	DISHII-INTR-01	Johns Hopkins Univ
19.RD	I	10,752	U.S. Department of State	08-UNC-97	Kenan Institute Asia
19.RD	I	16,853	U.S. Department of State	17798	Kenan Institute Asia
19.RD	I	246,626	U.S. Department of State	AERA-0499	Kenan Institute Asia
19.RD	I	423,733	U.S. Department of State	674-0320-003	Management Sciences
19.RD	I	63,496	U.S. Department of State	N/A	The Council State Go
19.RD	I	18,439	U.S. Department of State	00 CS 70/186-A-	World Vision
20.RD	D	1,694,803	U.S. Department of Transportation		
20.RD	I	64,229	U.S. Department of Transportation	17-18(3)	CH2M HILL
20.RD	I	(514)	U.S. Department of Transportation	N/A	Char-Meckl Hosp--CMC
20.RD	I	705	U.S. Department of Transportation	N/A	Natl Safety Council
20.RD	I	1,622	U.S. Department of Transportation	00-UNCCH-R-S1/D	Univ Tennessee/Knoxv
20.RD	I	3,179	U.S. Department of Transportation	00-UNCCH-R-S2/D	Univ Tennessee/Knoxv
23.RD	D	36,590	Appalachian Regional Commission		
42.RD	D	50,225	Library of Congress		
43.002	I	12,909	Technology Transfer	437-7033-204200	Clemson University
43.RD	D	1,103,397	National Aeronautics and Space Administration		
43.RD	I	10,675	National Aeronautics and Space Administration	5-36276	Dartmouth College
43.RD	I	8,526	National Aeronautics and Space Administration	N/A	Science Appli Int'L
43.RD	I	33,139	National Aeronautics and Space Administration	GO0-1033A	Smithsonian Astroph
43.RD	I	35,961	National Aeronautics and Space Administration	GO0-1153A	Smithsonian Astroph
43.RD	I	1	National Aeronautics and Space Administration	GO-06674.01-95A	Space Telescope Sci
43.RD	I	1,899	National Aeronautics and Space Administration	GO-07353.01-96A	Space Telescope Sci

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43.RD	I	21,685	National Aeronautics and Space Administration	GO-07318.04-96A	Space Telescope Sci
43.RD	I	6,223	National Aeronautics and Space Administration	GO-06561.02-95A	Space Telescope Sci
43.RD	I	9,611	National Aeronautics and Space Administration	HST-AR-08734.01	Space Telescope Sci
45.024	D	13,012	Promotion of the Arts - Grants to Organizations and Individuals		
45.129	I	1,200	Promotion of the Humanities - Federal/State Partnership	36899	NC Humanities Cncl
45.129	I	2,389	Promotion of the Humanities - Federal/State Partnership	98-56	NC Humanities Cncl
45.129	I	4,918	Promotion of the Humanities - Federal/State Partnership	00-03	NC Humanities Cncl
45.149	D	44,810	Promotion of the Humanities - Division of Preservation and Access		
45.160	D	86,274	Promotion of the Humanities - Fellowships and Stipends		
45.163	D	110,808	Promotion of the Humanities - Seminars and Institutes		
45.301	D	116,558	Institute of Museum and Library Services: General Operating Support		
45.RD	D	22,374	National Foundation on the Arts and the Humanities		
45.RD	I	(208)	National Foundation on the Arts and the Humanities	99-34	NC Humanities Cncl
45.RD	I	2,900	National Foundation on the Arts and the Humanities	36896	NC Humanities Cncl
45.RD	I	3,558	National Foundation on the Arts and the Humanities	S26-00	NC Humanities Cncl
45.RD	I	400	National Foundation on the Arts and the Humanities	99-46	NC Humanities Cncl
45.RD	I	(84)	National Foundation on the Arts and the Humanities	S28-99	NC Humanities Cncl
45.RD	I	11,257	National Foundation on the Arts and the Humanities	5-29514	Univ of Virginia
47.041	D	193,264	Engineering Grants		
47.049	D	301,777	Mathematical and Physical Sciences		
47.050	D	164,129	Geosciences		
47.050	I	6,226	Geosciences	1190	Rutgers
47.070	D	259,520	Computer and Information Science and Engineering		
47.070	I	249,316	Computer and Information Science and Engineering	01-SC-NSF-1010	Duke University
47.070	I	10,056	Computer and Information Science and Engineering	788	Univ of Ill-Urbana C
47.074	D	354,145	Biological Sciences		
47.075	D	103,065	Social, Behavioral, and Economic Sciences		
47.076	D	96,945	Education and Human Resources		
47.076	I	191,477	Education and Human Resources	N/A	Educ Dev Ctr, Inc
47.076	I	73,265	Education and Human Resources	6126902	Michigan St Univ
47.RD	D	13,278,588	National Science Foundation		
47.RD	I	38,122	National Science Foundation	N/A	Amer Mathematical So
47.RD	I	107,737	National Science Foundation	98-SC-NSF-1016	Duke University
47.RD	I	47,984	National Science Foundation	775/4765	Inst Ecosystem Studi
47.RD	I	(10)	National Science Foundation	JSG-CY 14-3	Joint Oceangphc Inst

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47.RD	I	5,412	National Science Foundation	LU 427-519	Lehigh Univ
47.RD	I	25,224	National Science Foundation	N/A	Marine Biological La
47.RD	I	11,470	National Science Foundation	5-22642	Univ Mass/Amherst
47.RD	I	23,566	National Science Foundation	DBI-9975808/C-5	Univ of Missouri
47.RD	I	22,281	National Science Foundation	361-10-5113/97-	Univ of New Orleans
47.RD	I	197,988	National Science Foundation	98-E-16/PO#0000	Univ of Utah
47.RD	I	567,521	National Science Foundation	5-39185-88	Univ of Utah
47.RD	I	64	National Science Foundation	OR8466.02	Univ Tennessee/Knoxv
47.RD	I	1,612	National Science Foundation	A100178	Woods Hole Ocea Inst
59.037	D	2,080,281	Small Business Development Center		
64.RD	D	108,026	U.S. Department of Veterans Affairs		
66.463	D	39,433	Water Quality Cooperative Agreements		
66.500	D	2,004,248	Environmental Protection - Consolidated Research		
66.501	D	1,855,427	Air Pollution Control Research		
66.505	D	84,024	Water Pollution Control - Research, Development, and Demonstration		
66.606	D	311,676	Surveys, Studies, Investigations and Special Purpose Grants		
66.606	I	5,467	Surveys, Studies, Investigations and Special Purpose Grants	8-34011-7840	Univ of New Mexico
66.607	D	1,625,139	Training and Fellowships for the Environmental Protection Agency		
66.RD	D	667,490	Environmental Protection Agency		
66.RD	I	522,396	Environmental Protection Agency	2579	AWWA Research Fdn
66.RD	I	92,716	Environmental Protection Agency	491	AWWA Research Fdn
66.RD	I	1,312	Environmental Protection Agency	PO# 151877	Battelle
66.RD	I	(2,334)	Environmental Protection Agency	G-5930-1	Colorado State Univ
66.RD	I	26,860	Environmental Protection Agency	N/A	Gram, Inc
66.RD	I	58,721	Environmental Protection Agency	793/4983	Inst Ecosystem Studi
66.RD	I	18,245	Environmental Protection Agency	N/A	Penn State Univ
66.RD	I	13,388	Environmental Protection Agency	PO 05791S/1-70U-7307	RTI
66.RD	I	44,398	Environmental Protection Agency	M00482801101	Univ Calif-Irvine
81.049	D	477,709	Office of Science Financial Assistance Program		
81.087	D	212,782	Renewable Energy Research and Development		
81.RD	D	1,019,279	U.S. Department of Energy		
81.RD	I	40,001	U.S. Department of Energy	N/A	Life Sci Rsch Fdn
81.RD	I	(138)	U.S. Department of Energy	19X-SX092C	Lockheed Martin Ener
81.RD	I	86,942	U.S. Department of Energy	10730-001-00-2G	Los Alamos Nat'L Lab
81.RD	I	15,000	U.S. Department of Energy	N/A	Nat Rnl Enrg Lab/Mri

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81.RD	I	168,574	U.S. Department of Energy	XAK-8-17619-11	Nat Rnl Enrg Lab/Mri
81.RD	I	11,932	U.S. Department of Energy	N/A	Sandia National Labs
81.RD	I	168,873	U.S. Department of Energy	N/A	Univ Calif-Berkeley
81.RD	I	339,761	U.S. Department of Energy	B504967	Univ of California
81.RD	I	224,854	U.S. Department of Energy	B504968	Univ of California
84.007	D	592,667	Federal Supplemental Educational Opportunity Grants		
84.015	D	802,349	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies		
84.015	I	51	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	97-SC-DED-1018	Duke University
84.015	I	69	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1000	Duke University
84.015	I	628	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	98-SC-DED-1011	Duke University
84.015	I	43,636	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1010	Duke University
84.015	I	103,899	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1041	Duke University
84.015	I	217,349	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1040	Duke University
84.022	D	8,579	International Overseas - Doctoral Dissertation		
84.023	D	197,560	Special Education - Innovation and Development		
84.023	I	84,784	Special Education - Innovation and Development	UIC# 2-5-3345	Univ of Ill-Chicago
84.024	D	4,134,187	Early Education for Children with Disabilities		
84.029	D	527,711	Special Education--Personnel Development and Parent Training		
84.033	D	1,734,160	Federal Work-Study Program		
84.038	D	27,617,661	Federal Perkins Loan Program - Federal Capital Contributions		
84.047	D	385,958	TRIO - Upward Bound		
84.063	D	4,072,487	Federal Pell Grant Program		
84.116	D	117,462	Fund for the Improvement of Postsecondary Education		
84.128	D	105,871	Rehabilitation Services - Service Projects		
84.129	D	130,966	Rehabilitation Long-Term Training		
84.133	D	63,982	National Institute on Disability and Rehabilitation Research		
84.170	D	100,151	Javits Fellowships		
84.195	D	274,629	Bilingual Education - Professional Development		

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84.200	D	328,900	Graduate Assistance in Areas of National Need		
84.206	D	210,298	Javits Gifted and Talented Students Education Grant Program		
84.220	D	272,637	Centers for International Business Education		
84.229	I	116,631	Language Resource Centers	00-SC-DED-1002	Duke University
84.288	D	40,250	Bilingual Education-Program Development and Implementation Grants		
84.303	D	266,053	Technology Innovation Challenge Grants		
84.305	D	35,791	National Institute on Student Achievement, Curriculum, and Assessment		
84.306	D	49,341	National Institute on the Education of At-Risk Students		
84.307	D	2,884,837	National Institute on Early Childhood Development and Education		
84.324	D	1,043,797	Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities		
84.324	I	16,464	Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities	137201	Univ Conn Hlth Ctr
84.324	I	52,813	Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities	16	Univ Conn Hlth Ctr
84.325	D	596,235	Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.335	D	17,690	Child Care Access Means Parents in School		
84.RD	D	55,597	U.S. Department of Education		
84.RD	I	1,927	U.S. Department of Education	N/A	Duke University
84.RD	I	99,103	U.S. Department of Education	343-0021/DS582	Duke Univ Med Ctr
84.RD	I	35,269	U.S. Department of Education	51-000244	SRI International
84.RD	I	81,873	U.S. Department of Education	C-F0383	SRI International
84.RD	I	300	U.S. Department of Education	N/A	Tufts University
89.003	D	43,580	National Historical Publications and Records Grants		
93.103	D	409,443	Food and Drug Administration - Research		
93.107	D	812,546	Model State-Supported Area Health Education Centers		
93.110	D	2,620,418	Maternal and Child Health Federal Consolidated Programs		
93.110	I	14,453	Maternal and Child Health Federal Consolidated Programs	PO#H6636353101	Univ of Minnesota
93.110	I	(16,633)	Maternal and Child Health Federal Consolidated Programs	MCJ372006	Wake Forest Univ Sch Med
93.110	I	2,810	Maternal and Child Health Federal Consolidated Programs	N/A	Wake Forest Univ Sch Med
93.110	I	25,215	Maternal and Child Health Federal Consolidated Programs	MCJ372006	Wake Forest Univ Sch Med
93.110	I	59,155	Maternal and Child Health Federal Consolidated Programs	MC00022	Wake Forest Univ Sch Med
93.113	D	1,000,970	Biological Response to Environmental Health Hazards		
93.113	I	21,898	Biological Response to Environmental Health Hazards	303-9238/DS627	Duke Univ Med Ctr



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93.114	D	(132)	Applied Toxicological Research and Testing		
93.114	I	24,144	Applied Toxicological Research and Testing	ES008739	Wake Forest Univ Sch Med
93.115	D	78,389	Biometry and Risk Estimation - Health Risks from Environmental Exposures		
93.115	I	18,385	Biometry and Risk Estimation - Health Risks from Environmental Exposures	ES09401	Harvard Univ
93.115	I	31,996	Biometry and Risk Estimation - Health Risks from Environmental Exposures	N/A	Penn State Univ
93.117	D	(223)	Grants for Preventive Medicine		
93.121	D	8,690,346	Oral Diseases and Disorders Research		
93.135	D	2,359,936	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135	I	12,655	Centers for Research and Demonstration for Health Promotion and Disease Prevention	94-593-UNC	West Virginia Univ
93.135	I	18,154	Centers for Research and Demonstration for Health Promotion and Disease Prevention	N/A	West Virginia Univ
93.136	D	1,491,633	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	17,285	Injury Prevention and Control Research and State and Community Based Programs	00-SC-CDC-1030	Duke University
93.139	D	23,426	Financial Assistance for Disadvantaged Health Professions Students		
93.143	D	2,265,523	NIH Superfund Hazardous Substances - Basic Research and Education		
93.153	I	1,590	HIV Demonstration Program for Children, Adolescents, and Women	389-5056/DS442	Duke Univ Med Ctr
93.153	I	11,583	HIV Demonstration Program for Children, Adolescents, and Women	389-5057/DS442	Duke Univ Med Ctr
93.154	D	656,860	Special International Postdoctoral Research Program in Acquired Immunodeficiency Syndrome		
93.155	D	644,064	Rural Health Research Centers		
93.172	D	560,058	Human Genome Research		
93.173	D	2,221,549	Research Related to Deafness and Communication Disorders		
93.173	I	34,755	Research Related to Deafness and Communication Disorders	PO#8910-16097-X	Johns Hopkins Univ
93.176	D	273,536	Elementary School Neuroscience Literacy		
93.184	D	493,641	Disabilities Prevention		
93.186	D	254,930	National Research Services Awards		
93.188	D	83,430	Public Health Training Centers		
93.191	D	107,347	Allied Health Projects		
93.192	D	33,602	Quentin N. Burdick Programs for Rural Interdisciplinary Training		
93.211	D	5	Rural Telemedicine Grants		
93.213	D	134,001	Research and Training in Complementary and Alternative Medicine		
93.217	D	142,273	Family Planning - Services		
93.225	D	348,599	National Research Service Awards - Health Services Research Training		
93.226	D	1,301,060	Health Care Systems Cost and Access Research and Development Grants		
93.226	I	96,158	Health Care Systems Cost and Access Research and Development Grants	303-9453/DS470	Duke University
93.230	D	126,283	Consolidated Knowledge Development and Application (KD&A) Program		

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93.230	I	14,632	Consolidated Knowledge Development and Application (KD&A) Program	99-SC-SAMHSA-10	Duke University
93.230	I	1,407	Consolidated Knowledge Development and Application (KD&A) Program	P.O.#0038020	Nat Dev Rsch Institu
93.230	I	37,329	Consolidated Knowledge Development and Application (KD&A) Program	P.O.#0036460	Nat Dev Rsch Institu
93.230	I	96,578	Consolidated Knowledge Development and Application (KD&A) Program	160-4551-00#3	Policy Resrch Assoc
93.230	I	164,274	Consolidated Knowledge Development and Application (KD&A) Program	160-4551-00	Policy Resrch Assoc
93.236	D	3,764	Grants for Dental Public Health		
93.238	D	114,647	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement		
93.242	D	5,351,994	Mental Health Research Grants		
93.242	I	16,754	Mental Health Research Grants	01-SC-NIH-1016	Duke University
93.242	I	24,709	Mental Health Research Grants	N/A	Harvard Univ
93.242	I	11,715	Mental Health Research Grants	N/A	Univ of Chicago
93.242	I	52,854	Mental Health Research Grants	PO #599150	Univ of Pennsylvania
93.242	I	128,336	Mental Health Research Grants	531772	Univ of Pennsylvania
93.242	I	18,547	Mental Health Research Grants	568F050	Univ Wisconsin-Madis
93.242	I	58,641	Mental Health Research Grants	N/A	Yale University
93.247	D	192,522	Advanced Education Nursing Grant Program		
93.249	D	80,129	Public Health Training Centers Grant Program		
93.262	D	963,220	Occupational Safety and Health Research Grants		
93.262	I	39,141	Occupational Safety and Health Research Grants	OH03648	Wake Forest Univ Sch Med
93.263	D	686,038	Occupational Safety and Health - Training Grants		
93.271	D	169,326	Alcohol Research Career Development Awards for Scientists and Clinicians		
93.272	D	195,381	Alcohol National Research Service Awards for Research Training		
93.273	D	2,710,241	Alcohol Research Programs		
93.273	I	3,139	Alcohol Research Programs	N/A	Harvard Univ
93.277	D	94,397	Drug Abuse Scientist Development Awards, Research Scientist Development Awards, and Research Scientist Awards		
93.278	D	186,784	Drug Abuse National Research Service Awards for Research Training		
93.279	D	2,288,851	Drug Abuse Research Programs		
93.279	I	24,422	Drug Abuse Research Programs	N/A	Flying Bridge Techno
93.279	I	3,990	Drug Abuse Research Programs	1-53U7177/R01DA	RTI
93.281	D	687,620	Mental Health Research Career/Scientist Development Awards		
93.282	D	276,734	Mental Health National Research Service Awards for Research Training		
93.283	D	1,023,396	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.303	I	21,124	U.S. Department of Health and Human Services	PO#S6526012104	Univ of Minnesota

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.306	D	1,070,123	Comparative Medicine		
93.333	D	3,434,128	Clinical Research		
93.339	I	15,974	U.S. Department of Health and Human Services	303-2532/DS552	Duke University
93.342	D	4,604,966	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.358	D	78,325	Professional Nurse Traineeships		
93.359	D	125,890	Basic Nurse Education and Practice Grants		
93.361	D	5,399,051	Nursing Research		
93.361	I	3,352	Nursing Research	N/A	Emory University
93.361	I	124,096	Nursing Research	8406181A	Oregon Hlth Sciences
93.371	D	1,674,332	Biomedical Technology		
93.375	D	96,335	Minority Biomedical Research Support		
93.379	D	(1,957)	Grants for Graduate Training in Family Medicine		
93.389	D	861,827	Research Infrastructure		
93.393	D	7,304,309	Cancer Cause and Prevention Research		
93.393	I	69,929	Cancer Cause and Prevention Research	303-2072/DS433	Duke University
93.393	I	12	Cancer Cause and Prevention Research	303-2782/DS494	Duke University
93.393	I	42,520	Cancer Cause and Prevention Research	303-2795/DS494	Duke University
93.393	I	76,480	Cancer Cause and Prevention Research	303-2907/DS467	Duke University
93.393	I	191,209	Cancer Cause and Prevention Research	303-2491/DS494	Duke University
93.393	I	(935)	Cancer Cause and Prevention Research	P.O.#Z399261	Univ of Arizona
93.393	I	(4,202)	Cancer Cause and Prevention Research	H12337	Univ Southern Califo
93.393	I	20,115	Cancer Cause and Prevention Research	P.O.#H15555	Univ Southern Califo
93.393	I	223,272	Cancer Cause and Prevention Research	H20205	Univ Southern Califo
93.394	D	1,266,281	Cancer Detection and Diagnosis Research		
93.394	I	10,328	Cancer Detection and Diagnosis Research	5-36474/PO#7984	Univ of Pennsylvania
93.394	I	10,553	Cancer Detection and Diagnosis Research	5-34850/PO#7034	Univ of Pennsylvania
93.395	D	4,261,139	Cancer Treatment Research		
93.395	I	12,795	Cancer Treatment Research	CA27469-MEMBRSH	Amer College OB-GYN
93.395	I	16,612	Cancer Treatment Research	N/A	Amer College OB-GYN
93.395	I	(1,445)	Cancer Treatment Research	BWH#775307	Brigham Women's Hosp
93.395	I	9,967	Cancer Treatment Research	1-R01-CA86774-0	Dana-Farber Cancer
93.395	I	3,294	Cancer Treatment Research	N/A	Univ of Chicago
93.395	I	(9,168)	Cancer Treatment Research	61-11-336-LO-B	Univ of So Florida
93.395	I	105,144	Cancer Treatment Research	6302-120-L0-B	Univ of So Florida

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.395	I	411	Cancer Treatment Research	H11055	Univ Southrn Califor
93.396	D	7,548,537	Cancer Biology Research		
93.397	D	7,675,952	Cancer Centers Support		
93.398	D	2,177,345	Cancer Research Manpower		
93.399	D	940,431	Cancer Control		
93.399	I	37,076	Cancer Control	N/A	Allegheny-Singer Res
93.399	I	87,815	Cancer Control	5-30292	Dartmouth College
93.399	I	45,144	Cancer Control	303-2312/DS505	Duke University
93.600	D	394,240	Head Start		
93.631	D	59,161	Developmental Disabilities Projects of National Significance		
93.632	D	298,530	Developmental Disabilities University Affiliated Programs		
93.647	D	178,013	Social Services Research and Demonstration		
93.648	D	112,551	Child Welfare Services Training Grants		
93.670	D	861,995	Child Abuse and Neglect Discretionary Activities		
93.779	D	25,357	Health Care Financing Research, Demonstrations and Evaluations		
93.820	D	23,426	Scholarships for Students of Exceptional Financial Need		
93.821	D	4,087,515	Cell Biology and Biophysics Research		
93.821	I	891	Cell Biology and Biophysics Research	527918/PO P2050	Va Commonwealth Univ
93.821	I	(2,989)	Cell Biology and Biophysics Research	520189/PO P2331	Va Commonwealth Univ
93.822	D	179,143	Health Careers Opportunity Program		
93.835	D	128,490	U.S. Department of Health and Human Services		
93.837	D	7,901,119	Heart and Vascular Diseases Research		
93.837	I	41,248	Heart and Vascular Diseases Research	303-6393/DS601	Duke University
93.837	I	56,747	Heart and Vascular Diseases Research	303-6343/DS469	Duke University
93.837	I	91,491	Heart and Vascular Diseases Research	303-6137/DS620	Duke University
93.837	I	56,600	Heart and Vascular Diseases Research	303-6914/DS374	Duke Univ Med Ctr
93.837	I	12,922	Heart and Vascular Diseases Research	PO H6636266503	Univ of Minnesota
93.837	I	15,026	Heart and Vascular Diseases Research	N/A	Univ of Utah
93.837	I	62,242	Heart and Vascular Diseases Research	9806077-1/00000	Univ of Utah
93.837	I	39,451	Heart and Vascular Diseases Research	139714	Univ of Wash-Seattle
93.838	D	9,144,250	Lung Diseases Research		
93.838	I	82,795	Lung Diseases Research	N/A	Henry Ford Hlth Sys
93.839	D	7,153,561	Blood Diseases and Resources Research		
93.839	I	10,649	Blood Diseases and Resources Research	N/A	Children's Hosp Phil
93.839	I	30,203	Blood Diseases and Resources Research	1-P01-HL64190-0	Children's Hosp Phil

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.839	I	(34)	Blood Diseases and Resources Research	303-6262/DS233	Duke Univ Med Ctr
93.839	I	12	Blood Diseases and Resources Research	303-6259/DS234	Duke Univ Med Ctr
93.839	I	251	Blood Diseases and Resources Research	303-6254/DS235	Duke Univ Med Ctr
93.839	I	106,535	Blood Diseases and Resources Research	303-7015/DS419	Duke Univ Med Ctr
93.839	I	(45)	Blood Diseases and Resources Research	5-33850	Univ of Pennsylvania
93.839	I	50,004	Blood Diseases and Resources Research	5-35222C/P.O.#6	Univ of Pennsylvania
93.839	I	5,174	Blood Diseases and Resources Research	GMO-000924/GM62	Ut Southwest Med Ctr
93.846	D	4,000,260	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	132,089	Arthritis, Musculoskeletal and Skin Diseases Research	AG13637(K-457-1	Univ Tx Hlth Sci Ctr
93.847	D	2,190,424	Diabetes, Endocrinology and Metabolism Research		
93.847	I	37,321	Diabetes, Endocrinology and Metabolism Research	HR.76549.109001	Chldms Hops Reg Med
93.848	D	6,523,565	Digestive Diseases and Nutrition Research		
93.848	I	123,308	Digestive Diseases and Nutrition Research	N/A	Temple University
93.848	I	5,028	Digestive Diseases and Nutrition Research	PO#0000105306/9	Univ of Utah
93.849	D	1,182,945	Kidney Diseases, Urology and Hematology Research		
93.849	I	2,469	Kidney Diseases, Urology and Hematology Research	303-1943/DS524	Duke University
93.849	I	34,754	Kidney Diseases, Urology and Hematology Research	303-1978/DS524	Duke University
93.849	I	151,957	Kidney Diseases, Urology and Hematology Research	303-1962/DS524	Duke University
93.849	I	198,935	Kidney Diseases, Urology and Hematology Research	303-1979/DS525	Duke Univ Med Ctr
93.853	D	395,706	Clinical Research Related to Neurological Disorders		
93.853	I	26,488	Clinical Research Related to Neurological Disorders	NS34447	Univ of Wash-Seattle
93.853	I	914,300	Clinical Research Related to Neurological Disorders	NS34447	Wake Forest Univ Sch Med
93.854	D	9,302,207	Biological Basis Research in the Neurosciences		
93.854	I	21,250	Biological Basis Research in the Neurosciences	WU-99-67/PO#291	Washington Univ
93.855	D	3,407,919	Allergy, Immunology and Transplantation Research		
93.856	D	10,932,489	Microbiology and Infectious Diseases Research		
93.856	I	(122)	Microbiology and Infectious Diseases Research	303-0715/DS404	Duke Univ Med Ctr
93.856	I	202,192	Microbiology and Infectious Diseases Research	303-0752/DS404	Duke Univ Med Ctr
93.856	I	989,484	Microbiology and Infectious Diseases Research	P.O.#8011-39050	Johns Hopkins Univ
93.856	I	(24)	Microbiology and Infectious Diseases Research	N/A	Penn State Univ
93.856	I	166,920	Microbiology and Infectious Diseases Research	200VC006	Social & Scientific
93.856	I	193,870	Microbiology and Infectious Diseases Research	200IC006	Social & Scientific
93.856	I	274,494	Microbiology and Infectious Diseases Research	97PVCL06	Social & Scientific
93.856	I	14,536	Microbiology and Infectious Diseases Research	3573432/K000003	Syracuse Univ
93.856	I	74,343	Microbiology and Infectious Diseases Research	N/A	Univ of Alabama-Birm

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93.856	I	4,107	Microbiology and Infectious Diseases Research	K-1-550011-3912	Univ of Houston
93.859	D	6,464,655	Pharmacology, Physiology, and Biological Chemistry Research		
93.862	D	5,358,351	Genetics and Developmental Biology Research		
93.864	D	11,532,412	Population Research		
93.864	I	3,565	Population Research	303-5107/SPS103	Duke University
93.864	I	206,201	Population Research	1622-UNC-JHU-36	Penn State Univ
93.864	I	4,003	Population Research	1-44U-7956/HD40	RTI
93.865	D	5,759,477	Center for Research for Mothers and Children		
93.865	I	29,388	Center for Research for Mothers and Children	2012-UNC-DHHS-1	Penn State Univ
93.865	I	45,353	Center for Research for Mothers and Children	896625	Univ of Wash-Seattle
93.866	D	1,314,018	Aging Research		
93.866	I	25	Aging Research	303-9811/DS447	Duke University
93.866	I	1,980	Aging Research	N/A	Henry Ford Hlth Sys
93.866	I	257,823	Aging Research	JHU 8611-63474	Johns Hopkins Univ
93.866	I	201,022	Aging Research	UNC-13662-1404	Penn State Univ
93.866	I	61,250	Aging Research	5-31985-B	Univ of Pennsylvania
93.866	I	(63)	Aging Research	R37-AG07218-12	Univ Tx Hlth Sci Ctr
93.866	I	164,521	Aging Research	K-GHBO-458-2-17	Univ Tx Hlth Sci Ctr
93.866	I	73,051	Aging Research	00-054	Ut Southwest Med Ctr
93.866	I	89,003	Aging Research	00-053	Ut Southwest Med Ctr
93.866	I	(29)	Aging Research	AG13469	Wake Forest Univ Sch Med
93.866	I	4,857	Aging Research	50025	Wake Forest Univ Sch Med
93.866	I	10,930	Aging Research	52315	Wake Forest Univ Sch Med
93.867	D	786,281	Vision Research		
93.867	I	32,129	Vision Research	22-2283320	Western Michigan Un
93.879	D	344,334	Medical Library Assistance		
93.880	D	31,120	Minority Access to Research Careers		
93.885	D	547,228	U.S. Department of Health and Human Services		
93.891	D	1,796,393	Alcohol Research Center Grants		
93.894	D	1,346,818	Resource and Manpower Development in the Environmental Health Sciences		
93.895	D	293,892	Grants for Faculty Development in Family Medicine		
93.896	D	201,508	Grants for Predoctoral Training in Family Medicine		
93.900	D	158,826	Grants for Faculty Development in General Internal Medicine and/or General Pediatrics		
93.906	D	72,874	Rural Health Medical Education Demonstration Projects		
93.912	D	225,073	Rural Outreach - Rural Network Development Program		

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93.919	I	15,779	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	20-342-20-560-1	Southcentral Fdn
93.928	I	15,000	Special Projects of National Significance	00-SC-HRSA-1031	Duke University
93.928	I	16,105	Special Projects of National Significance	01-SC-HRSA-1020	Duke University
93.928	I	(617)	Special Projects of National Significance	99-SC-HRSA-1013	Duke Univ Med Ctr
93.929	I	61,694	Center for Medical Rehabilitation Research	5-24941	Univ of Virginia
93.932	D	43,433	Native Hawaiian Health Systems		
93.934	D	17,110	Fogarty International Research Collaboration Award		
93.960	D	655,919	Special Minority Initiatives		
93.964	D	160,371	Public Health Traineeships		
93.969	D	150,052	Grants for Geriatric Education Centers		
93.984	D	143,952	Academic Administrative Units in Primary Care		
93.989	D	579,638	Senior International Fellowships		
93.989	I	15,796	Senior International Fellowships	N/A	Yale University
93.RD	D	17,493,418	U.S. Department of Health and Human Services		
93.RD	I	119,976	U.S. Department of Health and Human Services	N/A	Aca Hlth Srv Res
93.RD	I	21,952	U.S. Department of Health and Human Services	HRSA-240-97-0038	Am Assn Col Osteopat
93.RD	I	19,042	U.S. Department of Health and Human Services	N/A	Ambulatory Ped Assoc
93.RD	I	36,890	U.S. Department of Health and Human Services	N/A	Amer Coll Radiology
93.RD	I	44,070	U.S. Department of Health and Human Services	N/A	Analytical Sciences
93.RD	I	(1,850)	U.S. Department of Health and Human Services	T-H14-14/14	Assc Teachrs Prev Md
93.RD	I	213,296	U.S. Department of Health and Human Services	TS 323-15/15	Assc Teachrs Prev Md
93.RD	I	(350)	U.S. Department of Health and Human Services	T-H14-9/13	Assc Teachrs Prev Md
93.RD	I	(45)	U.S. Department of Health and Human Services	N/A	Assc Teachrs Prev Md
93.RD	I	661	U.S. Department of Health and Human Services	NLM97-203	Asso Hlth Srv Res
93.RD	I	11,096	U.S. Department of Health and Human Services	HO78-04/04	Assoc Sch Pub Health
93.RD	I	112,911	U.S. Department of Health and Human Services	S1539-20/20	Assoc Sch Pub Health
93.RD	I	121	U.S. Department of Health and Human Services	S386-16/17	Assoc Sch Pub Health
93.RD	I	129	U.S. Department of Health and Human Services	S737-18/18	Assoc Sch Pub Health
93.RD	I	13,011	U.S. Department of Health and Human Services	S0664-17/18	Assoc Sch Pub Health
93.RD	I	133,445	U.S. Department of Health and Human Services	S0736-18/20	Assoc Sch Pub Health
93.RD	I	146,109	U.S. Department of Health and Human Services	S0736-18/19	Assoc Sch Pub Health
93.RD	I	19	U.S. Department of Health and Human Services	HO36-03/03	Assoc Sch Pub Health
93.RD	I	20,144	U.S. Department of Health and Human Services	S1099-19/19	Assoc Sch Pub Health
93.RD	I	213,279	U.S. Department of Health and Human Services	S1217-19/19	Assoc Sch Pub Health

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93.RD	I	214,779	U.S. Department of Health and Human Services	S0805-18/19	Assoc Sch Pub Health
93.RD	I	(2,519)	U.S. Department of Health and Human Services	S664-17/17	Assoc Sch Pub Health
93.RD	I	26,203	U.S. Department of Health and Human Services	S0807-18/18	Assoc Sch Pub Health
93.RD	I	26,859	U.S. Department of Health and Human Services	S1103-19/19	Assoc Sch Pub Health
93.RD	I	(271)	U.S. Department of Health and Human Services	S740-18/18	Assoc Sch Pub Health
93.RD	I	325,683	U.S. Department of Health and Human Services	S0805-18/20	Assoc Sch Pub Health
93.RD	I	3,575	U.S. Department of Health and Human Services	S1326-20/20	Assoc Sch Pub Health
93.RD	I	37,558	U.S. Department of Health and Human Services	S0664-17/19	Assoc Sch Pub Health
93.RD	I	42,610	U.S. Department of Health and Human Services	S0738-18/20	Assoc Sch Pub Health
93.RD	I	46,010	U.S. Department of Health and Human Services	S738-18/19	Assoc Sch Pub Health
93.RD	I	47,578	U.S. Department of Health and Human Services	S386-16/18	Assoc Sch Pub Health
93.RD	I	59,073	U.S. Department of Health and Human Services	S1103-19/20	Assoc Sch Pub Health
93.RD	I	63,745	U.S. Department of Health and Human Services	S454-16/18	Assoc Sch Pub Health
93.RD	I	70,879	U.S. Department of Health and Human Services	S0807-18/19	Assoc Sch Pub Health
93.RD	I	74,880	U.S. Department of Health and Human Services	S1099-19/20	Assoc Sch Pub Health
93.RD	I	843	U.S. Department of Health and Human Services	S043-15/17	Assoc Sch Pub Health
93.RD	I	98,485	U.S. Department of Health and Human Services	S740-18/19	Assoc Sch Pub Health
93.RD	I	40,238	U.S. Department of Health and Human Services	P.O.160807	Battell, Inc
93.RD	I	5,396	U.S. Department of Health and Human Services	479201	Boston Medical Ctr
93.RD	I	(1,170)	U.S. Department of Health and Human Services	MC-271954-D-JW	Boston University
93.RD	I	187,949	U.S. Department of Health and Human Services	MC-350200-D-JW	Boston University
93.RD	I	(28,591)	U.S. Department of Health and Human Services	MC-317170-D-JW	Boston University
93.RD	I	933	U.S. Department of Health and Human Services	PO#MC-203456-D-	Boston University
93.RD	I	5,571	U.S. Department of Health and Human Services	1-R03-HS10381-0	Brigham Women's Hosp
93.RD	I	98,032	U.S. Department of Health and Human Services	N/A	Brigham Women's Hosp
93.RD	I	9,097	U.S. Department of Health and Human Services	N/A	Calgb/Univ Chicago
93.RD	I	(346)	U.S. Department of Health and Human Services	U17/CCU413194-0	Chatham Hospital Inc
93.RD	I	(360)	U.S. Department of Health and Human Services	PO #5573223	Children's Hosp/Chla
93.RD	I	16,559	U.S. Department of Health and Human Services	PO #5574348	Children's Hosp/La
93.RD	I	2,218	U.S. Department of Health and Human Services	N01-ES45376	CODA, Inc
93.RD	I	31,085	U.S. Department of Health and Human Services	N/A	CODA, Inc
93.RD	I	500	U.S. Department of Health and Human Services	R01-DK49368	Columbia Hosp/Chmcd
93.RD	I	26,866	U.S. Department of Health and Human Services	N/A	Columbia Univ
93.RD	I	(810)	U.S. Department of Health and Human Services	N/A	CTR Project Wkrs Rts
93.RD	I	9,629	U.S. Department of Health and Human Services	N/A	Dana-Farber Cancer



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93.RD	I	1,200	U.S. Department of Health and Human Services	5-32014	Dartmouth College
93.RD	I	37,154	U.S. Department of Health and Human Services	5-30297	Dartmouth College
93.RD	I	85,025	U.S. Department of Health and Human Services	N/A	Dartmouth College
93.RD	I	3,373	U.S. Department of Health and Human Services	N/A	Duke Clinical Rsch
93.RD	I	10,959	U.S. Department of Health and Human Services	N/A	Duke University
93.RD	I	19,641	U.S. Department of Health and Human Services	303-9691/DS561	Duke University
93.RD	I	25,261	U.S. Department of Health and Human Services	97-SC-NIH-1020	Duke University
93.RD	I	43,333	U.S. Department of Health and Human Services	303-7355/DS604	Duke University
93.RD	I	60,701	U.S. Department of Health and Human Services	303-6383/DS568	Duke University
93.RD	I	8,788	U.S. Department of Health and Human Services	303-9666/DS561	Duke University
93.RD	I	5,202	U.S. Department of Health and Human Services	N/A	Duke University
93.RD	I	129,133	U.S. Department of Health and Human Services	N/A	Emory University
93.RD	I	(150)	U.S. Department of Health and Human Services	N/A	Family Health Intl
93.RD	I	25,678	U.S. Department of Health and Human Services	630-4	Family Health Intl
93.RD	I	202,502	U.S. Department of Health and Human Services	N/A	Family Violence & RA
93.RD	I	166,046	U.S. Department of Health and Human Services	12-ALA11-01	Georgia State Univ
93.RD	I	30,493	U.S. Department of Health and Human Services	N/A	Gov of the DC
93.RD	I	57,163	U.S. Department of Health and Human Services	N/A	Gynecologic Oncology
93.RD	I	26,407	U.S. Department of Health and Human Services	N/A	Harvard Univ
93.RD	I	422	U.S. Department of Health and Human Services	UNC 3634-03/02	Hosp Joint Diseases
93.RD	I	69,958	U.S. Department of Health and Human Services	00-01	Inotek Corporation
93.RD	I	465,796	U.S. Department of Health and Human Services	N01-HC-95170	Jackson State Univ
93.RD	I	290	U.S. Department of Health and Human Services	EY11751	Jaeb Ctr For Hlth Re
93.RD	I	(10)	U.S. Department of Health and Human Services	PO #36380	Johns Hopkins Univ
93.RD	I	16,066	U.S. Department of Health and Human Services	PO# 34815	Johns Hopkins Univ
93.RD	I	22,834	U.S. Department of Health and Human Services	PO# 14266	Johns Hopkins Univ
93.RD	I	27,162	U.S. Department of Health and Human Services	PO# 7810-96240	Johns Hopkins Univ
93.RD	I	(448)	U.S. Department of Health and Human Services	PO# 7810-96242	Johns Hopkins Univ
93.RD	I	1,556	U.S. Department of Health and Human Services	N/A	Lines Technologies
93.RD	I	(650)	U.S. Department of Health and Human Services	N/A	Ma Insti Technology
93.RD	I	25,026	U.S. Department of Health and Human Services	N/A	Maryland Med Res Ins
93.RD	I	242	U.S. Department of Health and Human Services	8307-95-19	Mathematica Pol Res
93.RD	I	123,838	U.S. Department of Health and Human Services	N/A	McLean Hospital
93.RD	I	1,361	U.S. Department of Health and Human Services	N/A	Medical City Dallas
93.RD	I	105,539	U.S. Department of Health and Human Services	N2000-13/PO#00-21325	Medical College Ohio

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93.RD	I	92,258	U.S. Department of Health and Human Services	N2000-12/PO#00-20220	Medical College Ohio
93.RD	I	4,642	U.S. Department of Health and Human Services	11006-COST-98-0	Moldyn, Inc
93.RD	I	144,282	U.S. Department of Health and Human Services	N/A	Mt Sinai Sch of Med
93.RD	I	94	U.S. Department of Health and Human Services	PO# 262433V	Mt Sinai Sch of Med
93.RD	I	20,269	U.S. Department of Health and Human Services	7354/U10-CA1353	Natl Chldhd Cncr Fdn
93.RD	I	(624)	U.S. Department of Health and Human Services	6169/U10-CA1353	Natl Chldhd Cncr Fdn
93.RD	I	26,209	U.S. Department of Health and Human Services	N/A	Natural Pharmacia In
93.RD	I	177,604	U.S. Department of Health and Human Services	5545-98-01	Norc/Univ of Chicago
93.RD	I	51,846	U.S. Department of Health and Human Services	GRU0024FGS-O-01	Northern Calif Inst
93.RD	I	240	U.S. Department of Health and Human Services	0600 370 D336 N	Northwestern Univ
93.RD	I	10,341	U.S. Department of Health and Human Services	TFED29-117	NSABP Foundation
93.RD	I	7,995	U.S. Department of Health and Human Services	N/A	Oak Ridge Inst Scien
93.RD	I	69,365	U.S. Department of Health and Human Services	496381	Pacific Inst Resch
93.RD	I	84,625	U.S. Department of Health and Human Services	N/A	Pan Lutheran Ministr
93.RD	I	131,205	U.S. Department of Health and Human Services	7220-S-11173	Row Sciences, Inc
93.RD	I	545	U.S. Department of Health and Human Services	N/A	Row Sciences, Inc
93.RD	I	17,832	U.S. Department of Health and Human Services	4-35U-6900/200-97-06	RTI
93.RD	I	197,740	U.S. Department of Health and Human Services	2-52U-7049	RTI
93.RD	I	21	U.S. Department of Health and Human Services	1-51U-6199	RTI
93.RD	I	216	U.S. Department of Health and Human Services	PO# 00089949S	RTI
93.RD	I	2,286	U.S. Department of Health and Human Services	PO# 08373S/R29	RTI
93.RD	I	26,035	U.S. Department of Health and Human Services	3-53U-7578/HHS-100-9	RTI
93.RD	I	29,197	U.S. Department of Health and Human Services	PO# 00050800S	RTI
93.RD	I	38,950	U.S. Department of Health and Human Services	2-44U-7933.001	RTI
93.RD	I	54,550	U.S. Department of Health and Human Services	1-53U-7206/PO#0	RTI
93.RD	I	56,973	U.S. Department of Health and Human Services	N/A	RTI
93.RD	I	9,009	U.S. Department of Health and Human Services	1-53U-6615	RTI
93.RD	I	902,492	U.S. Department of Health and Human Services	1-53U-6919/290-97-00	RTI
93.RD	I	95,389	U.S. Department of Health and Human Services	1-51U-7778/HD33	RTI
93.RD	I	21,371	U.S. Department of Health and Human Services	5-72125	Scripps Resch Inst
93.RD	I	270,570	U.S. Department of Health and Human Services	N/A	Sloan-Kettering Inst
93.RD	I	29,500	U.S. Department of Health and Human Services	A138858	Social & Scientific
93.RD	I	(4,313)	U.S. Department of Health and Human Services	96IC010	Social & Scientific
93.RD	I	(5)	U.S. Department of Health and Human Services	96VC006	Social & Scientific
93.RD	I	7,097	U.S. Department of Health and Human Services	96VD006	Social & Scientific

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.RD	I	8,667	U.S. Department of Health and Human Services	PY-0530	Stanford University
93.RD	I	12,585	U.S. Department of Health and Human Services	N/A	State & Terr Injury
93.RD	I	13,055	U.S. Department of Health and Human Services	N/A	Statistics & Epid
93.RD	I	51,583	U.S. Department of Health and Human Services	N/A	Triangle Labs, Inc
93.RD	I	38	U.S. Department of Health and Human Services	PO# 28409L3V9A	TRW Systems & Info
93.RD	I	42,428	U.S. Department of Health and Human Services	N/A	Tulane University
93.RD	I	99	U.S. Department of Health and Human Services	2-5-80021/PO #0	Univ Colorado Hlth
93.RD	I	19,665	U.S. Department of Health and Human Services	N/A	Univ Corp Atmospheri
93.RD	I	12,134	U.S. Department of Health and Human Services	N/A	Univ of Alabama
93.RD	I	10,395	U.S. Department of Health and Human Services	N/A	Univ of Chicago
93.RD	I	45,840	U.S. Department of Health and Human Services	5-23345/U10CA37	Univ of Chicago
93.RD	I	34,696	U.S. Department of Health and Human Services	N01-LM-6-3522	Univ of Maryland
93.RD	I	5,159	U.S. Department of Health and Human Services	PO# S00847	Univ of Maryland
93.RD	I	6,043	U.S. Department of Health and Human Services	P.O.#S00939	Univ of Maryland
93.RD	I	158	U.S. Department of Health and Human Services	S6526012103	Univ of Minnesota
93.RD	I	12,656	U.S. Department of Health and Human Services	N/A	Univ of Nebraska
93.RD	I	179,302	U.S. Department of Health and Human Services	5-35123	Univ of Pennsylvania
93.RD	I	(236)	U.S. Department of Health and Human Services	PO# 470223	Univ of Pennsylvania
93.RD	I	17,876	U.S. Department of Health and Human Services	N/A	Univ of Rochester
93.RD	I	109	U.S. Department of Health and Human Services	5-23499	Univ of Virginia
93.RD	I	(1,512)	U.S. Department of Health and Human Services	5-24723	Univ of Virginia
93.RD	I	163,914	U.S. Department of Health and Human Services	5-24898	Univ of Virginia
93.RD	I	54,275	U.S. Department of Health and Human Services	N/A	Univ of Virginia
93.RD	I	2,677	U.S. Department of Health and Human Services	N/A	UT Southwest Med Ctr
93.RD	I	78,681	U.S. Department of Health and Human Services	N/A	Wake Forest Univ Sch Med
93.RD	I	17,029	U.S. Department of Health and Human Services	9869UNC	Westat
94.005	D	182,871	Learn and Serve America-Higher Education		
99.RD	D	13	Other Federal Assistance		
99.RD	I	21,579	Other Federal Assistance	97-UNC-001	Bellomo-Mcgee, Inc
99.RD	I	42,003	Other Federal Assistance	98-UNC-001	Bellomo-Mcgee, Inc
99.RD	I	4,477	Other Federal Assistance	N/A	MFM Group, Inc
99.RD	I	59	Other Federal Assistance	RP24207	Texas A&M Univ
		<u>342,112,904</u>	Total -- University of North Carolina at Chapel Hill		

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For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b>University of North Carolina at Charlotte</b>					
10.206	D	40,447	Grants for Agricultural Research - Competitive Research Grants		
11.417	I	14,944	Sea Grant Support	R/G01-06	Louisiana St Univ
11.431	D	17,229	Climate and Atmospheric Research		
11.601	D	41,902	Calibration Program		
11.604	D	17,348	Standard Reference Materials		
11.609	D	28,928	Measurement and Engineering Research and Standards		
11.612	I	203,951	Advanced Technology Program	CLT-H98013-00	IBM
12.002	I	66,307	Procurement Technical Assistance for Business Firms	MEMO NO. 2001-2	SBTDC
12.300	D	102,579	Basic and Applied Scientific Research		
12.300	I	7	Basic and Applied Scientific Research	2975-97-0404	Horizon Tech
12.301	D	23,042	Basic and Applied Scientific Research		
12.431	D	863,400	Basic Scientific Research		
12.431	I	283	Basic Scientific Research	2975000088	Acad Applied Sc
12.630	D	20,000	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	I	57,516	Basic, Applied, and Advanced Research in Science and Engineering	P.O. #E00320	Ball Engineering
12.800	D	87,138	Air Force Defense Research Sciences Program		
12.800	I	29,846	Air Force Defense Research Sciences Program	1115-041400001	NVE Corporation
12.910	I	179,605	Research and Technology Development	PO #WHG108092PH	Lucent Tech
12.910	I	47,059	Research and Technology Development	N/A	Nanodynamics
12.910	I	230	Research and Technology Development	240-2129A	SUNY
12.RD	I	40,296	U.S. Department of Defense	00-062	Univ of Alabama
14	D	140,744	U.S. Department of Housing and Urban Development		
14.169	I	18,000	Housing Counseling Assistance Program	00-104-HUDCAP-NC	Enterprise Foundation
14.511	D	83,252	Community Outreach Partnership Center Program		
15.611	D	4,707	Basic and Applied Scientific Research		
16.560	D	75,283	Justice Research, Development, and Evaluation Project Grants		
16.560	I	31,816	Justice Research, Development, and Evaluation Project Grants	Project #4	Chlt Meck Police
16.710	D	33,803	Public Safety Partnership and Community Policing Grants		
16.710	I	26,008	Public Safety Partnership and Community Policing Grants	1999-IJ-CX-0048	Chlt Meck Police
16.710	I	60,700	Public Safety Partnership and Community Policing Grants	N/A	Chlt Meck Police
16.710	I	1,257	Public Safety Partnership and Community Policing Grants	N/A	City of Charlotte
19.420	D	149,652	Cooperative Grants		
20.205	I	33,511	Highway Planning and Construction	N/A	KHA
43.001	D	4,050	Aerospace Education Services Program		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
43.001	I	1,493	Aerospace Education Services Program	HST-G0-06761.03-A	Space Telescope
43.001	I	2,607	Aerospace Education Services Program	HST-G0-07365.05-A	Space Telescope
43.001	I	3,413	Aerospace Education Services Program	97-1160-53 TASK04	Space Telescope
43.001	I	(354)	Aerospace Education Services Program	98UNCC002	Univ of Alabama
43.002	D	120,534	Technology Transfer		
43.002	I	606	Technology Transfer	N/A	Geltech, Inc.
43.002	I	11,724	Technology Transfer	NCC13-99001	MSU
45.025	D	15,000	Promotion of the Arts - Partnership Agreements		
45.160	D	30,000	Promotion of the Humanities - Fellowships and Stipends		
47.041	D	697,372	Engineering Grants		
47.041	I	17,131	Engineering Grants	PO#1900-012401008	NVE Corporation
47.041	I	22,159	Engineering Grants	500-3230-1	Purdue Univ
47.041	I	289,127	Engineering Grants	UFEIES9735007MOD16	Univ of Florida
47.049	D	229,910	Mathematical and Physical Sciences		
47.050	D	15,869	Geosciences		
47.070	D	230,561	Computer and Information Science and Engineering		
47.070	I	220	Computer and Information Science and Engineering	SC20001176-A	Univ of Cal
47.070	I	1,300	Computer and Information Science and Engineering	PC01A-02511	Univ of Cincinn
47.074	D	63,747	Biological Sciences		
47.075	D	127,406	Social, Behavioral, and Economic Sciences		
47.076	D	4,651	Education and Human Resources		
59.037	I	358,545	Small Business Development Center	MEMO 2001-01	SBTDC
64.016	D	20,123	Veterans State Hospital Care		
66.460	I	23,136	Nonpoint Source Implementation Grants	00-0273	Gaston County
66.604	I	39,928	Environmental Justice Grants To Small Community Groups	40681	Meck County
81.049	I	150	Office of Science Financial Assistance Program	22X-ST776V	Lockheed Martin
81.078	I	75,842	Industrial Energy Conservation	SUBAGREE #99-034	Univ of Alabama
81.087	I	32,332	Renewable Energy Research and Development	4000002039	UT-Battelle, LLC
81.089	I	324	Fossil Energy Research and Development	N/A	BDM-Oklahoma
81.119	I	2,923	State Energy Program Special Projects	B515081	Univ of Cal
82.012	I	207	Teacher Exchange: New Independent States (NIS)	N/A	ACTR/ACCELS
84.007	D	263,042	Federal Supplemental Educational Opportunity Grants		
84.010	I	43,530	Industrial Energy Conservation	P. O. #41733	CMBE
84.016	D	20,174	Undergraduate International Studies and Foreign Language Programs		
84.029	D	38,268	Special Education--Personnel Development and Parent Training		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.033	D	358,425	Federal Work-Study Program		
84.038	D	5,846,269	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	198,052	TRIO - Student Support Services		
84.048	I	3,964	Vocational Education - Basic Grants to States	PO #46080	CMBE
84.063	D	6,245,702	Federal Pell Grant Program		
84.116	D	57,796	Fund for the Improvement of Postsecondary Education		
84.153	D	33,784	Business and International Education Projects		
84.206	D	129,833	Javits Gifted and Talented Students Education Grant Program		
84.217	D	234,754	McNair Post-Baccalaureate Achievement		
84.268	D	121,859	Federal Direct Loan		
84.324	D	220,660	Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities		
84.325	D	414,368	Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.928	I	23,561	A Program to Improve Writing and the Teaching of Writing	92-NC08	Natl Writing Project
93.103	I	6,952	Food and Drug Administration - Research	N/A	ISSC
93.104	I	3,134	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	CONTRACT# 19803	Pathways
93.113	D	5,949	Biological Response to Environmental Health Hazards		
93.124	D	17,474	Nurse Anesthetist Traineeships		
93.226	I	19,220	Health Care Systems Cost and Access Research and Development Grants	5U18H509205-05	Harvard University
93.242	D	54,627	Mental Health Research Grants		
93.358	D	64,704	Professional Nurse Traineeships		
93.361	D	4,037	Nursing Research		
93.390	D	(308)	Academic Research Enhancement Award		
93.600	I	13,763	Head Start	ALY75-01	Georgia State Univ
93.837	I	73,912	Heart and Vascular Diseases Research	98-SC-NIH-1030	Duke University
93.846	D	31,889	Arthritis, Musculoskeletal and Skin Diseases Research		
93.848	D	131,420	Digestive Diseases and Nutrition Research		
93.854	D	187,196	Biological Basis Research in the Neurosciences		
93.855	D	178,797	Allergy, Immunology and Transplantation Research		
93.856	D	17,766	Microbiology and Infectious Diseases Research		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.864	D	28,059	Population Research		
93.866	D	65,976	Aging Research		
93.929	I	1,701	Center for Medical Rehabilitation Research	N/A	Wm Patterson Univ
		20,143,135	Total -- University of North Carolina at Charlotte		
<b>University of North Carolina at Greensboro</b>					
10.200	I	18,803	Grants for Agricultural Research, Special Research Grants	00-34428-8987	University of Georgia
10.206	D	136,414	Grants for Agricultural Research - Competitive Research Grants		
10.207	D	130	Animal Health and Disease Research		
10.219	D	18,451	Biotechnology Risk Assessment Research		
10.RD	D	34,203	U.S. Department of Agriculture		
11	I	1,176	U.S. Department of Commerce	99-CA-533063	Auburn University
11.426	D	3,411	Financial Assistance for National Centers for Coastal Ocean Science		
12.300	D	13,908	Basic and Applied Scientific Research		
12.800	I	29,579	Air Force Defense Research Sciences Program	G-42-643-G3	Georgia Institute of Technology
12.RD	D	51,276	U.S. Department of Defense		
14.243	D	133,680	Opportunities for Youth - Youthbuild Program		
14.511	D	78,165	Community Outreach Partnership Center Program		
15	D	13,247	U.S. Department of the Interior		
16.560	D	1,059	Justice Research, Development, and Evaluation Project Grants		
16.710	D	3,191	Public Safety Partnership and Community Policing Grants		
21.008	D	133,446	Low-Income Taxpayer Clinics		
45.161	D	58,840	Promotion of the Humanities - Research		
47	D	339,155	National Science Foundation		
47	I	101	National Science Foundation	RED-9452861	American Educational Research Association
47	I	34,756	National Science Foundation	OOP-9615949	University of Minnesota
47.041	D	43,011	Engineering Grants		
47.049	D	13,265	Mathematical and Physical Sciences		
47.070	D	80,836	Computer and Information Science and Engineering		
47.074	D	111,244	Biological Sciences		
47.075	D	225,847	Social, Behavioral, and Economic Sciences		
47.076	D	164,002	Education and Human Resources		
47.076	I	55,977	Education and Human Resources	DUE-9950042	Southeast Comm. Coll.
47.076	I	15,808	Education and Human Resources	DUE 9950674	U. of Nebraska-Kearney
47.078	I	40,638	Polar Programs	NSF OPP-9911278	Marine Biological Laboratory

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.RD	D	8,142	National Science Foundation		
66	I	24,679	Environmental Protection Agency	R827084-01-0	Univ. of Maryland
66.606	D	2,583	Surveys, Studies, Investigations and Special Purpose Grants		
66.811	I	90	Brownfield Pilots Cooperative Agreements	V984205-97-0	City of High Point
82.010	D	42,814	College and University Partnerships Program		
84	D	6,117,306	U.S. Department of Education		
84.007	D	918,235	Federal Supplemental Educational Opportunity Grants		
84.029	D	79,515	Special Education--Personnel Development and Parent Training		
84.032	D	13,905,112	Federal Family Education Loans		
84.033	D	336,479	Federal Work-Study Program		
84.038	D	5,855,431	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	218,226	TRIO - Student Support Services		
84.063	D	4,960,501	Federal Pell Grant Program		
84.117	I	3,711	Educational Research and Development	RJ6006301	North Central Regional
84.144	D	742,947	Migrant Education - Coordination Program		
84.168	D	508,380	Eisenhower Professional Development - Federal Activities		
84.214	D	51,642	Even Start - Migrant Education		
84.215	D	277,884	Fund for the Improvement of Education		
84.302	D	1,716,927	Regional Technical Support and Professional Development Consortia		
84.302	I	194,519	Regional Technical Support and Professional Development Consortia	N/A	SERVE, Inc.
84.306	D	985	National Institute on the Education of At-Risk Students		
84.319	D	881,795	Eisenhower Regional Mathematics and Science Education Consortia		
84.325	D	740,789	Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.339	D	350,221	Learning Anytime Anywhere Partnerships		
84.342	D	610,993	Preparing Tomorrow's Teachers to Use Technology		
84.RD	I	3,348,629	U.S. Department of Education	ED-01-CO-0015	SERVE, Inc.
89.003	I	26,657	National Historical Publications and Records Grants	2000-024	National Archives
93.124	D	20,829	Nurse Anesthetist Traineeships		
93.136	I	11,205	Injury Prevention and Control Research and State and Community Based Programs	01-615	Univ. of South Carolina
93.242	D	383,777	Mental Health Research Grants		
93.273	D	66,135	Alcohol Research Programs		
93.298	D	143,938	Nurse Practitioner and Nurse-Midwifery Education Programs		
93.358	D	97,908	Professional Nurse Traineeships		
93.847	D	49,199	Diabetes, Endocrinology and Metabolism Research		



**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.848	D	10,427	Digestive Diseases and Nutrition Research		
93.866	D	9,819	Aging Research		
93.929	D	1,619	Center for Medical Rehabilitation Research		
93.974	D	263,442	Family Planning - Service Delivery Improvement Research Grants		
93.RD	I	68,968	U.S. Department of Health and Human Services	G-42-682-GA	Georgia Institute of Technology
		<u>44,906,077</u>	Total -- University of North Carolina at Greensboro		
<b>University of North Carolina at Pembroke</b>					
14	D	112,546	U.S. Department of Housing and Urban Development		
17.255	D	707	Workforce Investment Act		
17.259	D	179,037	WIA Youth Activities		
43.001	D	50,146	Aerospace Education Services Program		
47.049	D	36,319	Mathematical and Physical Sciences		
81	D	64,743	U.S. Department of Energy		
84.007	D	46,842	Federal Supplemental Educational Opportunity Grants		
84.032	D	774,859	Federal Family Education Loans		
84.033	D	116,946	Federal Work-Study Program		
84.038	D	1,391,075	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	198,509	TRIO - Student Support Services		
84.047	D	310,365	TRIO - Upward Bound		
84.063	D	2,901,198	Federal Pell Grant Program		
84.120	I	32,436	Minority Science and Engineering Improvement	N/A	Norfolk State Univ
84.299	D	343,502	Special Projects Professional Development Grants		
93	I	6,816	U.S. Department of Health and Human Services	N/A	Indiana University
93.178	D	136,400	Nursing Education Opportunities for Individuals from Disadvantaged Backgrounds		
93.822	D	133,939	Health Careers Opportunity Program		
93.880	D	34,012	Minority Access to Research Careers		
93.910	I	170,158	Family and Community Violence Prevention Program	FCVP0026-01	Central State Univ.
93.926	D	363,003	Healthy Start Initiative		
		<u>7,403,558</u>	Total -- University of North Carolina at Pembroke		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b>University of North Carolina at Wilmington</b>					
10.200	D	201,800	Grants for Agricultural Research, Special Research Grants		
10.500	D	18,025	Cooperative Extension Service		
10.855	D	52,907	Distance Learning and Telemedicine Loans and Grants		
11.417	I	1,765	Sea Grant Support	MML-170455D	Mote Marine Lab
11.420	I	38,975	Coastal Zone Management Estuarine Research Reserves	N/A	CICEET
11.429	D	11,488	Marine Sanctuary Program		
11.430	D	2,511,324	Undersea Research		
11.440	I	20,341	Research in Remote Sensing of the Earth and Environment	FWC 99184	FMRI/NOAA
11.452	I	32,040	Unallied Industry Products	99029	FMRI
11.460	D	339,587	Special Oceanic and Atmospheric Projects		
12.300	D	(1,921)	Basic and Applied Scientific Research		
12.300	I	7,486	Basic and Applied Scientific Research	N/A	WHOI
15.807	D	49,171	Earthquake Hazards Reduction Program		
15.808	D	130,669	U.S. Geological Survey: Research and Data Acquisition		
15.921	I	1,316	Rivers, Trails and Conservation Assistance	N/A	Florida Int'l Univ.
16.710	D	55,082	Public Safety Partnership and Community Policing Grants		
43.RD	D	38,060	National Aeronautics and Space Administration		
45.024	D	3,787	Promotion of the Arts - Grants to Organizations and Individuals		
47.041	D	5,387	Engineering Grants		
47.049	D	452,845	Mathematical and Physical Sciences		
47.050	D	31,055	Geosciences		
47.050	I	32,071	Geosciences	N/A	Various
47.070	D	462,530	Computer and Information Science and Engineering		
47.074	D	438,204	Biological Sciences		
47.074	I	49,515	Biological Sciences	803207, BLOS/NSF	NSF/US Fish & Wildlife
47.075	D	16,008	Social, Behavioral, and Economic Sciences		
47.076	D	20,081	Education and Human Resources		
47.078	D	12,276	Polar Programs		
66.500	I	129,971	Environmental Protection - Consolidated Research	Various	Univ of Miami/FMRI/EPA
66.505	I	5,733	Water Pollution Control - Research, Development, and Demonstration	DEP NO MR239	Florida Dept. of Env.
66.606	I	15,093	Surveys, Studies, Investigations and Special Purpose Grants	N/A	FIU/US EPA
83.551	D	33,681	Project Impact: Building Disaster Resistant Communities		
84.007	D	238,954	Federal Supplemental Educational Opportunity Grants		
84.033	D	402,778	Federal Work-Study Program		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.038	D	4,719,182	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	3,520,733	Federal Pell Grant Program		
84.116	I	6,150	Fund for the Improvement of Postsecondary Education	N/A	ETSU/USED
84.268	D	26,275,283	Federal Direct Loan		
84.339	I	15,269	Learning Anytime Anywhere Partnerships	P339B990128	NASFAA/USED
84.339	I	53,345	Learning Anytime Anywhere Partnerships	0699.10.190D	Univ. Col./DEN/ED
93.113	D	700,126	Biological Response to Environmental Health Hazards		
93.188	I	4,970	Public Health Training Centers	N/A	URI/DHHS
93.279	D	32,200	Drug Abuse Research Programs		
93.279	I	317	Drug Abuse Research Programs	POI DA 06284-08	Univ. of AZ/NIH
93.298	D	32,648	Nurse Practitioner and Nurse-Midwifery Education Programs		
93.337	I	167,841	Biomedical Research Support	UMDB-5-POI-ES09	Univ. of MD-Baltimore
93.358	D	11,189	Professional Nurse Traineeships		
93.398	I	5,137	Cancer Research Manpower	3125-01-00	Cal. Pacific Med.
93.846	D	25,977	Arthritis, Musculoskeletal and Skin Diseases Research		
93.864	D	67,340	Population Research		
93.865	D	160,014	Center for Research for Mothers and Children		
		<u>41,655,805</u>	Total -- University of North Carolina at Wilmington		

**Western Carolina University**

10.206	D	41,555	Grants for Agricultural Research - Competitive Research Grants		
10.652	I	-	Forestry Research	Subcontract	Lafayette College
10.652	I	47,271	Forestry Research	Subcontract	Univ Georgia
11.303	D	101,380	Economic Development - Technical Assistance		
14	D	4,210	U.S. Department of Housing and Urban Development		
15.608	D	4,000	Fish and Wildlife Management Assistance		
15.910	D	511	National Natural Landmarks Program		
42	I	172,991	Library of Congress	Contract	Montreat
45.161	D	45,256	Promotion of the Humanities - Research		
45.301	D	6,320	Institute of Museum and Library Services: General Operating Support		
47.049	D	27,805	Mathematical and Physical Sciences		
47.050	D	68,779	Geosciences		
47.074	D	51,575	Biological Sciences		
47.075	I	16,791	Social, Behavioral, and Economic Sciences	Subcontract	Univ Reno
59.037	D	198,103	Small Business Development Center		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84	I	21,563	U.S. Department of Education	92-NWS	National Writing
84.007	D	157,561	Federal Supplemental Educational Opportunity Grants		
84.033	D	367,551	Federal Work-Study Program		
84.038	D	6,309,300	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	239,076	TRIO - Student Support Services		
84.044	D	306,707	TRIO - Talent Search		
84.047	D	311,785	TRIO - Upward Bound		
84.063	D	2,872,186	Federal Pell Grant Program		
84.268	D	14,164,380	Federal Direct Loan		
84.325	D	357,232	Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		
93.364	D	25,723	Nursing Student Loans		
99	I	65,675	Other Federal Assistance	5173-98-01	Winrock
		<u>25,985,286</u>	Total -- Western Carolina University		

**Winston-Salem State University**

14.237	D	99,200	Historically Black Colleges and Universities Program		
16.595	D	188	Weed and Seed Program Fund		
43.001	I	30,089	Aerospace Education Services Program	052118	Generic Divide
43.001	I	22,550	Aerospace Education Services Program	052113	NASA
43.001	I	6,217	Aerospace Education Services Program	052116	NASA Scholarship
47.049	I	11,353	Mathematical and Physical Sciences	052109	National Science Fnd
59.037	I	195,097	Small Business Development Center	055300/055400	NC SBTDC
84.007	D	530,374	Federal Supplemental Educational Opportunity Grants		
84.031	D	1,187,106	Higher Education - Institutional Aid		
84.032	D	2,510,068	Federal Family Education Loans		
84.033	D	435,891	Federal Work-Study Program		
84.038	D	1,301,558	Federal Perkins Loan Program - Federal Capital Contributions		
84.047	D	262,287	TRIO - Upward Bound		
84.063	D	3,316,215	Federal Pell Grant Program		
84.120	I	116,874	Minority Science and Engineering Improvement	052221	COOP Physics
84.120	I	27,236	Minority Science and Engineering Improvement	054104	Interactive Media
84.120	I	46,786	Minority Science and Engineering Improvement	052229	Minority Physics
84.120	I	22,438	Minority Science and Engineering Improvement	051470	Thematic Biochemist
84.168	I	40,127	Eisenhower Professional Development - Federal Activities	N/A	Eisenhower Fellowship

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.325	D	5,231	Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.342	D	47,600	Preparing Tomorrow's Teachers to Use Technology		
93.032	I	14,667	National Youth Sports Program	055159	National Youth Sports
93.364	D	8,852	Nursing Student Loans		
93.375	D	399,425	Minority Biomedical Research Support		
93.389	D	559,067	Research Infrastructure		
93.822	D	242,386	Health Careers Opportunity Program		
93.880	D	179,396	Minority Access to Research Careers		
93.925	D	151,092	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
99	I	10,985	Other Federal Assistance	053717	Integrated Science
99	I	73,328	Other Federal Assistance	052117/052127	NCAMP
		<u>11,853,683</u>	Total -- Winston-Salem State University		
		<u>872,906,931</u>	Total -- University of North Carolina System		
<i>Community Colleges:</i>					
<b><u>Alamance Community College</u></b>					
84.007	D	19,730	Federal Supplemental Educational Opportunity Grants		
84.033	D	40,396	Federal Work-Study Program		
84.063	D	1,174,127	Federal Pell Grant Program		
		<u>1,234,253</u>	Total -- Alamance Community College		
<b><u>South Piedmont Community College</u></b>					
84.007	D	24,873	Federal Supplemental Educational Opportunity Grants		
84.033	D	46,302	Federal Work-Study Program		
84.063	D	1,398,835	Federal Pell Grant Program		
		<u>1,470,010</u>	Total -- South Piedmont Community College		
<b><u>Asheville-Buncombe Community College</u></b>					
17.253	I	40,869	Welfare-to-Work Grants to States and Localities	WTW-20-3751-46-04	Buncombe County
17.253	I	63,923	Welfare-to-Work Grants to States and Localities	WTW-20-3751-46-03	Buncombe County
17.255	I	17,819	Workforce Investment Act	WIA-YO-20-0412-46-03	Buncombe County
17.255	I	23,841	Workforce Investment Act	WIA-20-00-0412-46-02	Buncombe County

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.255	I	27,489	Workforce Investment Act	WIA-20-00-0412-46-03	Buncombe County
84.007	D	50,546	Federal Supplemental Educational Opportunity Grants		
84.032	D	87,562	Federal Family Education Loans		
84.033	D	33,511	Federal Work-Study Program		
84.063	D	1,596,023	Federal Pell Grant Program		
93.558	I	16,984	Temporary Assistance for Needy Families	K-11068	Buncombe County
		<u>1,958,567</u>	Total -- Asheville-Buncombe Community College		
<b><u>Beaufort County Community College</u></b>					
17.250	D	54,280	Job Training Partnership Act		
84.007	D	14,474	Federal Supplemental Educational Opportunity Grants		
84.032	D	3,412	Federal Family Education Loans		
84.033	D	33,145	Federal Work-Study Program		
84.042	D	237,576	TRIO - Student Support Services		
84.063	D	1,074,253	Federal Pell Grant Program		
		<u>1,417,140</u>	Total -- Beaufort County Community College		
<b><u>Bladen Community College</u></b>					
17.250	D	460,436	Job Training Partnership Act		
84.032	D	19,045	Federal Family Education Loans		
84.033	D	30,000	Federal Work-Study Program		
84.063	D	1,290,129	Federal Pell Grant Program		
		<u>1,799,610</u>	Total -- Bladen County Community College		
<b><u>Blue Ridge Community College</u></b>					
14	D	3,278	U.S. Department of Housing and Urban Development		
17.246	I	171,625	Employment and Training Assistance-Dislocated Workers	99-00-0421-46-04	Mountain Area
17.250	I	39,675	Job Training Partnership Act	99-0421-29-03	Mountain Area
84.007	D	12,324	Federal Supplemental Educational Opportunity Grants		
84.032	D	7,000	Federal Family Education Loans		
84.033	D	22,574	Federal Work-Study Program		
84.063	D	456,602	Federal Pell Grant Program		
		<u>713,078</u>	Total--Blue Ridge Community College		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Brunswick Community College</u></b>					
17.246	I	58,115	Employment and Training Assistance-Dislocated Workers	0-2030-33-5631-00	Cape Fear Council of Govts
17.250	I	12,164	Job Training Partnership Act	0-2040-33-5935-00	Cape Fear Council of Govts
17.250	I	26,063	Job Training Partnership Act	0-3751-33-5626-00-00-IR	
17.250	I	66,685	Job Training Partnership Act	0-3751-33-5626-00-00-IR	Cape Fear Council of Govts
17.250	I	78,585	Job Training Partnership Act	0-2020-33-5631-00	Cape Fear Council of Govts
84.063	D	767,478	Federal Pell Grant Program		
		<u>1,009,090</u>	Total--Brunswick Community College		
<b><u>Caldwell Community College</u></b>					
84.007	D	23,626	Federal Supplemental Educational Opportunity Grants		
84.031	D	279,301	Higher Education - Institutional Aid		
84.033	D	54,515	Federal Work-Study Program		
84.042	D	203,283	TRIO - Student Support Services		
84.063	D	1,534,030	Federal Pell Grant Program		
		<u>2,094,755</u>	Total--Caldwell Community College		
<b><u>Cape Fear Community College</u></b>					
17.246	I	152,690	Employment and Training Assistance-Dislocated Workers	N/A	Cape Fear Council of Govt
47	I	3,876	National Science Foundation	N/A	Mate-California
84.007	D	55,568	Federal Supplemental Educational Opportunity Grants		
84.032	D	59,923	Federal Family Education Loans		
84.033	D	93,542	Federal Work-Study Program		
84.063	D	2,695,399	Federal Pell Grant Program		
		<u>3,060,998</u>	Total--Cape Fear Community College		
<b><u>Carteret Community College</u></b>					
17.250	D	60,444	Job Training Partnership Act		
47	D	4,684	National Science Foundation		
64	D	567	U.S. Department of Veterans Affairs		
84	I	-	U.S. Department of Education	N/A	Tidewater CC, VA
84.007	D	15,540	Federal Supplemental Educational Opportunity Grants		
84.031	D	9,151	Higher Education - Institutional Aid		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.032	D	16,148	Federal Family Education Loans		
84.033	D	31,194	Federal Work-Study Program		
84.063	D	1,154,404	Federal Pell Grant Program		
		<u>1,292,132</u>	Total--Carteret Community College		
<b>Catawba Valley Community College</b>					
84.007	D	28,318	Federal Supplemental Educational Opportunity Grants		
84.033	D	4,175	Federal Work-Study Program		
84.063	D	1,011,263	Federal Pell Grant Program		
		<u>1,043,756</u>	Total--Catawba Valley Community College		
<b>Central Carolina Community College</b>					
84.007	D	26,760	Federal Supplemental Educational Opportunity Grants		
84.033	D	47,784	Federal Work-Study Program		
84.063	D	2,111,966	Federal Pell Grant Program		
		<u>2,186,510</u>	Total--Central Carolina Community College		
<b>Central Piedmont Community College</b>					
17.250	I	12,767	Job Training Partnership Act	N/A	Mecklenburg County
84.007	D	220,900	Federal Supplemental Educational Opportunity Grants		
84.031	D	166,861	Higher Education - Institutional Aid		
84.033	D	350,905	Federal Work-Study Program		
84.038	D	49,095	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	207,176	TRIO - Student Support Services		
84.044	D	245,192	TRIO - Talent Search		
84.047	D	321,429	TRIO - Upward Bound		
84.063	D	2,255,596	Federal Pell Grant Program		
84.078	I	49,535	Special Education - Postsecondary Education Programs for Persons with Disabilities	OR 8666-04.01	Univ of Tenn
84.160	I	10,089	Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind	ORA7838-04.02	Univ of Tenn
		<u>3,889,545</u>	Total--Central Piedmont Community College		



**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Cleveland Community College</u></b>					
84.007	D	11,634	Federal Supplemental Educational Opportunity Grants		
84.033	D	21,693	Federal Work-Study Program		
84.063	D	1,196,271	Federal Pell Grant Program		
		<u>1,229,598</u>	Total--Cleveland Community College		
<b><u>Coastal Carolina Community College</u></b>					
84.007	D	21,088	Federal Supplemental Educational Opportunity Grants		
84.033	D	97,960	Federal Work-Study Program		
84.063	D	1,648,427	Federal Pell Grant Program		
		<u>1,767,475</u>	Total--Coastal Carolina Community College		
<b><u>College of the Albemarle</u></b>					
84.007	D	55,927	Federal Supplemental Educational Opportunity Grants		
84.033	D	39,533	Federal Work-Study Program		
84.042	D	210,741	TRIO - Student Support Services		
84.063	D	1,200,895	Federal Pell Grant Program		
93.364	D	1,133	Nursing Student Loans		
		<u>1,508,229</u>	Total--College of the Albemarle		
<b><u>Craven Community College</u></b>					
12	D	487,000	U.S. Department of Defense		
84.007	D	127,850	Federal Supplemental Educational Opportunity Grants		
84.032	D	67,936	Federal Family Education Loans		
84.033	D	60,678	Federal Work-Study Program		
84.063	D	1,632,462	Federal Pell Grant Program		
		<u>2,375,926</u>	Total--Craven Community College		
<b><u>Davidson Community College</u></b>					
84.007	D	49,984	Federal Supplemental Educational Opportunity Grants		
84.032	D	4,520	Federal Family Education Loans		
84.033	D	46,664	Federal Work-Study Program		
84.063	D	1,422,611	Federal Pell Grant Program		
93.575	D	36,122	Child Care and Development Block Grant		
		<u>1,559,901</u>	Total--Davidson Community College		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Durham Technical Community College</u></b>					
84.007	D	34,720	Federal Supplemental Educational Opportunity Grants		
84.033	D	24,102	Federal Work-Study Program		
84.063	D	1,516,730	Federal Pell Grant Program		
94.002	D	54,610	Retired Senoir Citizen Volunteer Program		
		<u>1,630,162</u>	Total--Durham Technical Community College		
<b><u>Edgecombe Community College</u></b>					
17.255	D	858,941	Workforce Investment Act		
84.033	D	17,805	Federal Work-Study Program		
84.063	I	1,813,086	Federal Pell Grant Program	9-3590-21-4466	Upper Coastal Plain COG
		<u>2,689,832</u>	Total--Edgecombe Community College		
<b><u>Fayetteville Technical Community College</u></b>					
84.007	D	46,586	Federal Supplemental Educational Opportunity Grants		
84.033	D	133,645	Federal Work-Study Program		
84.038	D	891	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	4,155,500	Federal Pell Grant Program		
93.925	D	88,988	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
		<u>4,425,610</u>	Total--Fayetteville Technical Community College		
<b><u>Forsyth Community College</u></b>					
82	I	46,329	United States Information Agency	1A-PSLJ-G7-190246	Southeastern Comm College
84.007	D	133,764	Federal Supplemental Educational Opportunity Grants		
84.033	D	58,243	Federal Work-Study Program		
84.063	D	1,955,388	Federal Pell Grant Program		
84.116	I	9,428	Fund for the Improvement of Postsecondary Education	P116p980035	Tidewater Comm College
		<u>2,203,152</u>	Total--Forsyth Community College		
<b><u>Gaston College</u></b>					
84.007	D	47,878	Federal Supplemental Educational Opportunity Grants		
84.033	D	32,015	Federal Work-Study Program		
84.063	D	1,787,264	Federal Pell Grant Program		
84.268	D	754,748	Federal Direct Loan		
		<u>2,621,905</u>	Total--Gaston College		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Guilford Technical Community College</u></b>					
84.007	D	53,693	Federal Supplemental Educational Opportunity Grants		
84.032	D	492,228	Federal Family Education Loans		
84.033	D	98,511	Federal Work-Study Program		
84.063	D	2,575,387	Federal Pell Grant Program		
		<u>3,219,819</u>	Total--Guilford Technical Community College		
<b><u>Halifax Community College</u></b>					
17.253	D	158,339	Welfare-to-Work Grants to States and Localities		
17.255	D	278,036	Workforce Investment Act		
84.007	D	36,615	Federal Supplemental Educational Opportunity Grants		
84.032	D	5,000	Federal Family Education Loans		
84.033	D	79,837	Federal Work-Study Program		
84.042	D	226,595	TRIO - Student Support Services		
84.063	D	1,590,882	Federal Pell Grant Program		
93.925	D	33,370	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
		<u>2,408,674</u>	Total--Halifax Community College		
<b><u>Haywood Community College</u></b>					
84.007	D	18,280	Federal Supplemental Educational Opportunity Grants		
84.033	D	18,025	Federal Work-Study Program		
84.063	D	996,157	Federal Pell Grant Program		
		<u>1,032,462</u>	Total--Haywood Community College		
<b><u>Isothermal Community College</u></b>					
84.007	D	10,320	Federal Supplemental Educational Opportunity Grants		
84.033	D	18,902	Federal Work-Study Program		
84.038	D	13,593	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	967,806	Federal Pell Grant Program		
		<u>1,010,621</u>	Total--Isothermal Community College		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>James Sprunt Community College</u></b>					
84.007	D	27,152	Federal Supplemental Educational Opportunity Grants		
84.033	D	49,958	Federal Work-Study Program		
84.038	D	159	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	247,006	TRIO - Student Support Services		
84.044	D	192,130	TRIO - Talent Search		
84.047	D	265,169	TRIO - Upward Bound		
84.063	D	802,058	Federal Pell Grant Program		
93.364	D	15,141	Nursing Student Loans		
		<u>1,598,773</u>	Total--James Sprunt Community College		
<b><u>Johnston Community College</u></b>					
84.032	D	21,106	Federal Family Education Loans		
		<u>21,106</u>	Total--Johnston Community College		
<b><u>Lenoir Community College</u></b>					
17.260	D	39,400	WIA Dislocated Workers		
84.032	D	16,212	Federal Family Education Loans		
84.033	D	51,145	Federal Work-Study Program		
84.063	D	1,796,304	Federal Pell Grant Program		
		<u>1,903,061</u>	Total--Lenoir Community College		
<b><u>Martin Community College</u></b>					
84.007	D	14,400	Federal Supplemental Educational Opportunity Grants		
84.033	D	20,209	Federal Work-Study Program		
84.063	D	798,254	Federal Pell Grant Program		
		<u>832,863</u>	Total--Martin Community College		
<b><u>Mayland Community College</u></b>					
17.253	I	20,881	Welfare-to-Work Grants to States and Localities	9/3751-16-1380	Region D
17.255	I	21,722	Workforce Investment Act	9/3590-16-1380	Region D
17.255	I	63,955	Workforce Investment Act	9/2020-49-1380	Region D
17.255	I	74,740	Workforce Investment Act	9/2040-49-1380	Region D
17.255	I	85,025	Workforce Investment Act	9/2030-49-1380	Region D
84.007	D	33,544	Federal Supplemental Educational Opportunity Grants		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.032	D	648	Federal Family Education Loans		
84.033	D	25,961	Federal Work-Study Program		
84.042	D	201,762	TRIO - Student Support Services		
84.063	D	544,018	Federal Pell Grant Program		
93.575	D	29,043	Child Care and Development Block Grant		
93.575	I	3,615	Child Care and Development Block Grant	N/A	Headstart
		<u>1,104,914</u>	Total--Mayland Community College		
<b><u>McDowell Community College</u></b>					
17.253	I	58,560	Welfare-to-Work Grants to States and Localities	PY-1998-WTW-2	Isothermal PDC
84.007	D	8,560	Federal Supplemental Educational Opportunity Grants		
84.033	D	19,192	Federal Work-Study Program		
84.063	D	826,914	Federal Pell Grant Program		
		<u>913,226</u>	Total--McDowell Community College		
<b><u>Mitchell Community College</u></b>					
84.007	D	19,886	Federal Supplemental Educational Opportunity Grants		
84.033	D	15,963	Federal Work-Study Program		
84.063	D	904,641	Federal Pell Grant Program		
		<u>940,490</u>	Total--Mitchell Community College		
<b><u>Montgomery Community College</u></b>					
17.250	I	34,790	Job Training Partnership Act	N/A	PDCOG
17.255	I	93,539	Workforce Investment Act	2020-50-2991-02-1-H3-IR	Reg Con Ser
17.257	I	76,445	One-Stop Career Center Initiative	N/A	MCPC
84.007	D	8,472	Federal Supplemental Educational Opportunity Grants		
84.033	D	25,960	Federal Work-Study Program		
84.063	D	497,451	Federal Pell Grant Program		
		<u>736,657</u>	Total--Montgomery Community College		
<b><u>Nash Community College</u></b>					
84.033	D	16,788	Federal Work-Study Program		
84.042	D	195,599	TRIO - Student Support Services		
84.063	D	1,197,863	Federal Pell Grant Program		
		<u>1,410,250</u>	Total--Nash Community College		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Pamlico Community College</u></b>					
84.007	D	7,068	Federal Supplemental Educational Opportunity Grants		
84.033	D	6,550	Federal Work-Study Program		
84.063	D	209,484	Federal Pell Grant Program		
		<u>223,102</u>	Total--Pamlico Community College		
<b><u>Piedmont Community College</u></b>					
17.250	I	75,313	Job Training Partnership Act	01-2040-43-4236	Council of Government
17.253	I	96,075	Welfare-to-Work Grants to States and Localities	01-3751-43-4236	Council of Government
84.007	D	13,573	Federal Supplemental Educational Opportunity Grants		
84.033	D	31,946	Federal Work-Study Program		
84.042	D	209,323	TRIO - Student Support Services		
84.063	D	1,059,553	Federal Pell Grant Program		
84.066	D	465,306	TRIO - Educational Opportunity Centers		
		<u>1,951,089</u>	Total--Piedmont Community College		
<b><u>Pitt Community College</u></b>					
10.558	D	10,107	Child and Adult Care Food Program		
17.253	D	264,280	Welfare-to-Work Grants to States and Localities		
17.258	D	123,824	WIA Adult Program		
17.259	D	18,590	WIA Youth Activities		
17.260	D	69,914	WIA Dislocated Workers		
17.263	D	67,033	Youth Opportunity Grants		
84.007	D	63,705	Federal Supplemental Educational Opportunity Grants		
84.032	D	93,417	Federal Family Education Loans		
84.033	D	88,579	Federal Work-Study Program		
84.038	D	4,533	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	2,951,523	Federal Pell Grant Program		
93.364	D	2,657	Nursing Student Loans		
		<u>3,758,162</u>	Total--Pitt Community College		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Randolph Community College</u></b>					
84.007	D	29,641	Federal Supplemental Educational Opportunity Grants		
84.033	D	26,391	Federal Work-Study Program		
84.042	D	184,275	TRIO - Student Support Services		
84.063	D	828,125	Federal Pell Grant Program		
		<u>1,068,432</u>	Total--Randolph Community College		
<b><u>Richmond Community College</u></b>					
17.253	I	7,141	Welfare-to-Work Grants to States and Localities	8-3751-23-3059	Lumber River COG
17.253	I	160,116	Welfare-to-Work Grants to States and Localities	0-3751-44-00	Lumber River COG
17.253	I	5,795	Welfare-to-Work Grants to States and Localities	0-3751-18-3059	Pee Dee COG
17.253	I	135,322	Welfare-to-Work Grants to States and Localities	58-WTW-2000	Regional Consolidated
17.255	I	256	Workforce Investment Act	0-2020-50-3059	Pee Dee COG
84.007	D	25,086	Federal Supplemental Educational Opportunity Grants		
84.033	D	55,933	Federal Work-Study Program		
84.063	D	1,675,001	Federal Pell Grant Program		
		<u>2,064,650</u>	Total--Richmond Community College		
<b><u>Roanoke-Chowan Community College</u></b>					
84.007	D	23,178	Federal Supplemental Educational Opportunity Grants		
84.033	D	43,356	Federal Work-Study Program		
84.042	D	222,054	TRIO - Student Support Services		
84.063	D	1,334,324	Federal Pell Grant Program		
		<u>1,622,912</u>	Total--Roanoke-Chowan Community College		
<b><u>Robeson Community College</u></b>					
84.007	D	29,443	Federal Supplemental Educational Opportunity Grants		
84.033	D	20,155	Federal Work-Study Program		
84.063	D	1,849,417	Federal Pell Grant Program		
		<u>1,899,015</u>	Total--Robeson Community College		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Rockingham Community College</u></b>					
84.007	D	14,000	Federal Supplemental Educational Opportunity Grants		
84.032	D	14,167	Federal Family Education Loans		
84.033	D	32,000	Federal Work-Study Program		
84.063	D	1,023,876	Federal Pell Grant Program		
		<u>1,084,043</u>	Total--Rockingham Community College		
<b><u>Rowan-Cabarrus Community College</u></b>					
84.007	D	7,560	Federal Supplemental Educational Opportunity Grants		
84.033	D	9,433	Federal Work-Study Program		
84.063	D	1,620,139	Federal Pell Grant Program		
		<u>1,637,132</u>	Total--Rowan-Cabarrus Community College		
<b><u>Sampson Community College</u></b>					
84.033	D	36,305	Federal Work-Study Program		
84.042	D	193,560	TRIO - Student Support Services		
84.063	D	959,824	Federal Pell Grant Program		
		<u>1,189,689</u>	Total--Sampson Community College		
<b><u>Sandhills Community College</u></b>					
84.007	D	26,072	Federal Supplemental Educational Opportunity Grants		
84.032	D	40,034	Federal Family Education Loans		
84.033	D	54,161	Federal Work-Study Program		
84.063	D	2,250,811	Federal Pell Grant Program		
		<u>2,371,078</u>	Total--Sandhills Community College		
<b><u>Southeastern Community College</u></b>					
17	D	535,227	U.S. Department of Labor		
17	I	86,264	U.S. Department of Labor	0-3751-33	Cape Fear COG
17.250	I	4,020	Job Training Partnership Act	0-2040-33	Cape Fear COG
17.250	I	95,473	Job Training Partnership Act	0-2030-33	Cape Fear COG
17.250	I	297,535	Job Training Partnership Act	0-2020-33	Cape Fear COG
82	D	274,183	United States Information Agency		
84.007	D	48,902	Federal Supplemental Educational Opportunity Grants		
84.032	D	1,565	Federal Family Education Loans		



**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.033	D	42,038	Federal Work-Study Program		
84.038	D	12,871	Federal Perkins Loan Program - Federal Capital Contributions		
84.044	D	257,917	TRIO - Talent Search		
84.047	D	354,829	TRIO - Upward Bound		
84.063	D	1,964,694	Federal Pell Grant Program		
93.364	D	52,693	Nursing Student Loans		
94.002	D	59,211	Retired Senior Citizen Volunteer Program		
		<u>4,087,422</u>	Total--Southeastern Community College		
<b><u>Southwestern Community College</u></b>					
11.552	D	44,942	Telecommunications and Information Infrastructure Assistance Program		
23.001	D	202,648	Appalachian Regional Development (See individual Appalachian Programs)		
84.007	D	30,851	Federal Supplemental Educational Opportunity Grants		
84.031	D	309,083	Higher Education - Institutional Aid		
84.033	D	55,223	Federal Work-Study Program		
84.042	D	209,030	TRIO - Student Support Services		
84.047	D	207,967	TRIO - Upward Bound		
84.063	D	1,134,193	Federal Pell Grant Program		
84.334	D	463,128	Gaining Early Awareness and Readiness for Undergraduate Programs		
		<u>2,657,065</u>	Total--Southwestern Community College		
<b><u>Stanly Community College</u></b>					
84.002	I	-	Adult Education - State Grant Program	N/A	NCCCS
84.007	D	12,787	Federal Supplemental Educational Opportunity Grants		
84.033	D	33,261	Federal Work-Study Program		
84.063	D	723,858	Federal Pell Grant Program		
84.048	I	-	Vocational Education - Basic Grants to States	N/A	NCCCS
		<u>769,906</u>	Total--Stanly Community College		
<b><u>Surry Community College</u></b>					
84.007	D	25,640	Federal Supplemental Educational Opportunity Grants		
84.033	D	47,095	Federal Work-Study Program		
84.063	D	1,293,586	Federal Pell Grant Program		
		<u>1,366,321</u>	Total--Surry Community College		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Tri-County Community College</u></b>					
84.027	D	30,102	Special Education - Grants to States		
84.007	D	21,299	Federal Supplemental Educational Opportunity Grants		
84.033	D	28,393	Federal Work-Study Program		
84.063	D	1,043,673	Federal Pell Grant Program		
		<u>1,123,467</u>	Total--Tri-County Community College		
<b><u>Vance-Granville Community College</u></b>					
17.250	I	(241)	Job Training Partnership Act	9-2040-43-4316-00-13-IR	Kerr-Tar COG
17.250	I	(9)	Job Training Partnership Act	9-3590-43-4316-BJ-13-CS	Kerr-Tar COG
17.250	I	43	Job Training Partnership Act	9-2040-43-4316-00-11/12-RG	Kerr-Tar COG
17.250	I	482	Job Training Partnership Act	9-2020-43-4316-00-13-IR	Kerr-Tar COG
17.250	I	9,313	Job Training Partnership Act	9-3751-20-4316	Kerr-Tar COG
17.250	I	37,600	Job Training Partnership Act	00-2040-43-4316-00-13-IR	Kerr-Tar COG
17.250	I	64,459	Job Training Partnership Act	0-3590-43-4316-BJ-13-CS	Kerr-Tar COG
17.250	I	119,976	Job Training Partnership Act	00-2040-43-4316-00-11/12-RG	Kerr-Tar COG
17.250	I	189,641	Job Training Partnership Act	00-2020-43-4316-00-13-IR	Kerr-Tar COG
17.250	I	383,051	Job Training Partnership Act	00-3751-43-4316-WTW	Kerr-Tar COG
84.007	D	50,429	Federal Supplemental Educational Opportunity Grants		
84.033	D	74,112	Federal Work-Study Program		
84.042	D	232,163	TRIO - Student Support Services		
84.063	D	2,873,847	Federal Pell Grant Program		
		<u>4,034,866</u>	Total--Vance-Granville Community College		
<b><u>Wake Technical Community College</u></b>					
47.076	D	116,972	Education and Human Resources		
84.007	D	39,900	Federal Supplemental Educational Opportunity Grants		
84.032	D	250,927	Federal Family Education Loans		
84.033	D	40,192	Federal Work-Study Program		
84.063	D	2,663,516	Federal Pell Grant Program		
		<u>3,111,507</u>	Total--Wake Technical Community College		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Wayne Community College</u></b>					
17.258	I	93,692	WIA Adult Program	9-2020-40-6331-09	ECWDB
17.259	I	42,912	WIA Youth Activities	9-2040-40-6331-09	N/A
17.260	I	25,401	WIA Dislocated Workers	9-3734-31-6331-09-13	N/A
84.007	D	68,832	Federal Supplemental Educational Opportunity Grants		
84.033	D	95,584	Federal Work-Study Program		
84.038	D	229	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	1,873,129	Federal Pell Grant Program		
93.364	D	1,186	Nursing Student Loans		
		<u>2,200,965</u>	Total--Wayne Community College		
<b><u>Western Piedmont Community College</u></b>					
84.007	D	33,902	Federal Supplemental Educational Opportunity Grants		
84.032	D	12,864	Federal Family Education Loans		
84.033	D	39,313	Federal Work-Study Program		
84.044	D	215,132	TRIO - Talent Search		
84.063	D	1,302,304	Federal Pell Grant Program		
		<u>1,603,515</u>	Total--Western Piedmont Community College		
<b><u>Wilkes Community College</u></b>					
17.207	I	1,236	Employment Service	99/00-2016-053	Region D Council of Governments
17.249	I	3,822	Employment Services and Job Training Pilots-Demonstrations and Research	AF-10540-00-60	Region D Council of Governments
17.250	I	90	Job Training Partnership Act	9-2040-49-1533	Region D Council of Governments
17.250	I	153	Job Training Partnership Act	9-2030-49-1533	Region D Council of Governments
17.250	I	484	Job Training Partnership Act	9-2020-49-1533	Region D Council of Governments
17.250	I	116,070	Job Training Partnership Act	00-2020-49-1533	Region D Council of Governments
17.250	I	140,407	Job Training Partnership Act	00-2040-49-1533	Region D Council of Governments
17.250	I	147,774	Job Training Partnership Act	00-2030-49-1533	Region D Council of Governments
17.253	I	283	Welfare-to-Work Grants to States and Localities	9-3751-16-1533-05	Region D Council of Governments
17.253	I	47,058	Welfare-to-Work Grants to States and Localities	9-3751-49-1533-05	Region D Council of Governments
17.253	I	85,969	Welfare-to-Work Grants to States and Localities	9-3751-49-1533-97	Region D Council of Governments
84	D	326	U.S. Department of Education		
84.007	D	15,000	Federal Supplemental Educational Opportunity Grants		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.033	D	35,208	Federal Work-Study Program		
84.042	D	204,243	TRIO - Student Support Services		
84.063	D	1,147,350	Federal Pell Grant Program		
		<u>1,945,473</u>	Total--Wilkes Community College		
<b><u>Wilson Technical Community College</u></b>					
17.235	I	9,941	Senior Community Service Employment Program	15009-5028	Region L
84.007	D	34,746	Federal Supplemental Educational Opportunity Grants		
84.032	D	3,675	Federal Family Education Loans		
84.033	D	35,765	Federal Work-Study Program		
84.042	D	221,685	TRIO - Student Support Services		
84.047	D	243,347	TRIO - Upward Bound		
84.063	D	1,549,773	Federal Pell Grant Program		
		<u>2,098,932</u>	Total--Wilson Technical Community College		
		<u>106,182,893</u>	Total — Community Colleges		
<i>Other Component Units</i>					
<b><u>Global TransPark</u></b>					
11.300	D	391,243	Grants for Public Works and Economic Development		
20.106	D	2,696,306	Airport Improvement Program		
		<u>3,087,549</u>	Total--Global TransPark		
<b><u>NC Partnership for Children</u></b>					
23.011	D	284,112	Appalachian State Research, Technical Assistance, and Demonstration Projects		
		<u>284,112</u>	Total--NC Partnership for Children		

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2001

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>N. C. Housing Finance Agency</u></b>					
14	D	121,863	U.S. Department of Housing and Urban Development		
14.169	D	83,622	Housing Counseling Assistance Program		
14.182	D	17,840,564	Lower Income Housing Assistance Program - Section 8 New Construction/Substantial Rehabilitation		
14.235	D	607,253	Supportive Housing Program		
14.239	D	21,842,050	HOME Investment Partnerships Program		
14.856	D	300,200	Lower Income Housing Assistance Program: Section 8 Moderate Rehabilitation		
81	D	2,380,496	U.S. Department of Energy		
		<u>43,176,048</u>	Total -- N. C. Housing Finance Agency		
		<u>46,547,709</u>	Total — Other Component Units		
		<u>1,025,637,533</u>	Total — Component Units		
		<u><u>\$ 9,823,681,720</u></u>	Total Expenditures of Federal Awards		

N/A = Not Available

The accompanying notes are an integral part of this schedule.

## NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2001

## NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The Schedule appears in three formats:

- Summary - The summary schedule reports expenditures of federal awards by program or program cluster.
- Detail - The detail schedule presents federal programs by federal agency and lists individual programs within program clusters.
- By State Agency – The schedule by state agency presents expenditures of federal awards by state agency and by program. In some instances, federal funds have been transferred from one state agency to another to be expended in the same program. When this is the case, the expenditure of federal awards has been reported under the organization that received the funds directly from the federal government.

Federal CFDA numbers are from the Catalog of Federal Domestic Assistance published by the Office of Management and Budget and the General Services Administration. For research and development programs that do not have a CFDA number, a combination of the federal agency's two-digit prefix followed by a period and the letters "RD" has been used in place of a CFDA number. Other programs without a CFDA number are presented with only the federal agency's two-digit prefix in place of a CFDA number.

### B. Reporting Entity

The State of North Carolina financial reporting entity is fully described in Note 1 to the general purpose financial statements. The financial reporting entity includes (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the primary government's financial statements to be misleading or incomplete.

The accompanying Schedule of Expenditures of Federal Awards includes all federal programs administered by the state financial reporting entity except the programs of the State Education Assistance Authority. The Authority issues a separate Single Audit Report for its programs.

### C. Basis of Accounting

An award is considered expended when the activity related to the award occurs. The activity generally pertains to events requiring compliance with laws, regulations, and the provisions of contract and grant agreements. Specific transaction types have been recognized as follows.

*Direct Costs:* Direct costs have been recognized on the cash basis of accounting, that is, when cash is disbursed rather than when the charge is incurred.

*Indirect costs:* Indirect costs are recovered from the federal government by applying a federally approved indirect cost rate or by allocating these costs among benefiting programs in accordance with a federally approved plan. Each program's share of indirect costs is recognized on the accompanying Schedule of Expenditures of Federal Awards.

*Loan and loan guarantee transactions:*

- Federal Perkins Loan Program - Federal Capital Contributions (CFDA 84.038), Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (CFDA 93.342), Nursing Student Loans (CFDA 93.364), Capitalization Grants for State Revolving Funds (CFDA 66.458) and Capitalization Grants for Drinking Water State Revolving Fund (66.468) - Expenditures of federal awards in the accompanying Schedule of Expenditures of Federal Awards include the value of new loans made during the year, the balance of loans from previous years with federal continuing compliance requirements, federal capital contributions received during the year, interest subsidy, and administrative cost allowances. Loan balances outstanding at year-end are disclosed in Note 2.
- Federal Family Education Loans (CFDA 84.032) and Federal Direct Loan (CFDA 84.268) - These loans are made by outside lenders to students at institutions of higher education within the state reporting entity. The institutions are responsible for certain administrative

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

June 30, 2001

requirements for new loans. As a result, the value of loans made during the year and administrative cost allowances are recognized as expenditures of federal awards in the accompanying Schedule of Expenditures of Federal Awards. The balance of loans for previous years is not included because the lender accounts for the prior balances.

- Highway Planning and Construction (State Infrastructure Bank) (CFDA 20.205) – These loans are made by the Department of Transportation to transportation facilities and other transportation projects. The amount reflected in the accompanying Schedule of Expenditures of Federal Awards is for new loans made during the year and the balance of loans from previous years. The outstanding loan balance does not include interest or administrative costs.

*Other assistance:*

- Food Distribution (CFDA 10.550) - Food commodities donated to the N.C. Department of Agriculture are valued at estimated fair market value at the time of receipt.
- Donation of Federal Surplus Personal Property (CFDA 39.003) - Federal surplus property donated to the N.C. Department of Administration is valued at estimated fair market value at the time of receipt.
- Food Stamps (CFDA 10.551) - The State issues food stamp benefits in electronic form. Food stamp benefits are recognized as expenditures when recipients use the benefits.
- Immunization Grants (CFDA 93.268) - Vaccines donated to the N.C. Department of Health and Human Services are reported at the value assigned by the U.S. Department of Health and Human Services.

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**NOTE 2: FEDERAL LOANS**  
**OUTSTANDING**


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The State of North Carolina had the following federal loan balances outstanding at year-end.

<u>Program</u>	<u>CFDA #</u>	<u>Amount Outstanding</u>
Federal Perkins Loan Program	84.038	\$ 91,668,725
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	4,911,415
Nursing Student Loans	93.364	309,311
Capitalization Grants for State Revolving Funds	66.458	49,956,700
Capitalization Grants for Drinking Water State Revolving Fund	66.468	29,097,820
Highway Planning and Construction (State Infrastructure Bank)	20.205	1,260,000

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**NOTE 3: UNEMPLOYMENT INSURANCE**


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State unemployment tax revenues and payments in lieu of taxes are combined with federal funds and used to pay benefits under the Unemployment Insurance program (CFDA 17.225). The state and federal portions of the total expenditures reported on the Schedule were \$647,833,991 and \$59,031,839, respectively.

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**Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2001**

**Prepared by  
Office of the State Controller**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
21	Health and Human Services	<u>Monitor Reimbursements to Institutions More Closely</u> Full corrective action has been taken.
22	Health and Human Services	<u>Verify Accuracy of Documentation in Support of Payments</u> Full corrective action has been taken.
68	Health and Human Services	<u>Claim Federal Financial Participation on Only Eligible AFDC-EA [Aid to Families with Dependent Children – Emergency Assistance] Costs</u> Full corrective action has been taken.
69	Health and Human Services	<u>Determine Eligibility Before Paying Benefits</u> Full corrective action has been taken.
70	Health and Human Services	<u>Eligibility Should Be Adequately Documented</u> Full corrective action has been taken.
97-SA-7	Health and Human Services	<u>The Division of Epidemiology Failed to Adequately Monitor and Continued to Fund a Subrecipient Even After Becoming Aware of Serious Fiscal Concerns</u>  Partial corrective action has been taken. This finding is under investigation by the FBI. The DHHS Internal Audit Office has requested access to the State Auditor's audit workpapers on DAPAA. These records have been subpoenaed by the Grand Jury and have not been released from the US Attorney. We are anticipating release in June 2002.
97-SA-14	Public Instruction	<u>The Allotment Process to Local Education Agencies (LEAs) Needs Improvement</u>  Full corrective action has been taken, however awaiting management decision from the US Department of Education.
97-SA-15	Community Colleges System Office	<u>Documentation of Costs Based on Benefits Received Needs Improvement</u> Full corrective action has been taken.
97-SA-17	Rowan-Cabarrus Community College	<u>Federal Pell Grant Program – Student Payment Summary</u> Full corrective action has been taken.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
97-SA-23	Public Instruction	<u>Procedures for Collecting Student Counts Need Improvement</u>  Full corrective action has been taken, however awaiting management decision from the US Department of Education.
97-SA-29	Health and Human Services	<u>Procedures Insufficient to Monitor Subrecipient Compliance</u>  Full corrective action has been taken.
97-SA-31	Health and Human Services	<u>Procedures Insufficient to Monitor Subrecipient Compliance</u>  Full corrective action has been taken.
97-SA-51	Health and Human Services	<u>County Eligibility Determinations for IV-E Foster Care and Adoption Assistance Not Monitored</u>  The audit finding does not warrant further action because: <ol style="list-style-type: none"> <li>1. As of today, March 8, 2002, two years have passed since the audit report in which the finding occurred was submitted on July 31, 1998 to the Federal clearinghouse;</li> <li>2. The US DHHS is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
97-SA-53	Health and Human Services	<u>County Eligibility Determinations for IV-E Foster Care and Adoption Assistance Not Monitored</u>  The audit finding does not warrant further action because: <ol style="list-style-type: none"> <li>1. As of today, March 8, 2002, two years have passed since the audit report in which the finding occurred was submitted on July 31, 1998 to the Federal clearinghouse;</li> <li>2. The US DHHS is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
97-SA-58	Health and Human Services	<u>Enhance Controls to Prevent Payment of Incorrect Claims</u>  Partial corrective action has been taken. The State does not believe that batch processing controls are necessary at this time because the auditor did not identify any instances of keying errors that alluded to the necessity of such a control. The State contends that claims suspended by such an edit have to be manually reviewed which is costly. The State adds that they

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
		will periodically sample claims to determine the manual keying error rate to determine if such a control is cost effective. Implementation of this control will periodically be evaluated. However, the Division of Medical Assistance will request that the \$264,709 in federal questioned costs be paid back on the HCFA 64 report for the quarter ending December 2001.
97-SA-59	Health and Human Services	<p><u>Some Services Rendered Not Consistent with Medical Records</u></p> <p>Partial corrective action has been taken. The State agreed with the findings and with most of the claims, and therefore agreed to recoup reimbursement immediately or give the provider time to document prior to recoupment. One of the claims found unsupported was for services rendered by a public school. The State requested recoupment, but the school appealed to the DMA Hearing Officer. Recoupment will not be permitted until this process is complete. At the time of this update, the appeals process has not been completed.</p>
97-SA-60	Health and Human Services	<p><u>Federal Funds Not Drawn in Accordance With Agreement</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, October 9, 2001, two years have passed since the audit report in which the finding occurred was submitted on July 31, 1998 to the Federal clearinghouse;</li> <li>2. The US DHHS is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
97-SA-62	Health and Human Services	<p><u>The Division of Epidemiology Failed to Adequately Monitor and Continued to Fund a Subrecipient Even After Becoming Aware of Serious Fiscal Concerns</u></p> <p>Partial corrective action has been taken. See finding 97-SA-7 for a description.</p>
97-SA-63	Health and Human Services	<p><u>The Division of Epidemiology Failed to Adequately Monitor and Continued to Fund a Subrecipient Even After Becoming Aware of Serious Fiscal Concerns</u></p> <p>Partial corrective action has been taken. See finding 97-SA-7 for a description.</p>
97-SA-66	Health and Human Services	<p><u>The Division of Epidemiology Failed to Adequately Monitor and Continued to Fund a Subrecipient Even After Becoming Aware of Serious Fiscal Concerns</u></p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
		Partial corrective action has been taken. See finding 97-SA-7 for a description.
98-SA-16	Public Instruction	<u>Required Debarment Certifications Were Not Obtained</u>
		Full corrective action has been taken, however awaiting management decision from the US Department of Education.
98-SA-18	Public Instruction	<u>Required Debarment Certifications Were Not Obtained</u>
		Full corrective action has been taken, however awaiting management decision from the US Department of Education.
98-SA-23	Public Instruction	<u>Required Debarment Certifications Were Not Obtained</u>
		Full corrective action has been taken, however awaiting management decision from the US Department of Education.
98-SA-28	Health and Human Services	<u>Subrecipient Monitoring Procedures Were Inadequate</u>
		Full corrective action has been taken.
98-SA-32	Health and Human Services	<u>Procedures Insufficient to Monitor Subrecipient Compliance</u>
		Full corrective action has been taken.
98-SA-43	Health and Human Services	<u>Department Reported Estimates Instead of Actual Numbers on the Crisis Intervention Report</u>
		The audit finding does not warrant further action because:
		1. As of today, November 8, 2001, two years have passed since the audit report in which the finding occurred was submitted on July 29, 1999 to the Federal clearinghouse;
		2. The US DHHS/OEA is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
98-SA-44	Health and Human Services	<u>Subrecipient Monitoring Procedures Were Inadequate</u>
		The audit finding does not warrant further action because:
		1. As of today, March 5, 2002, two years have passed since the audit report in which the finding occurred was submitted on July 29, 1999

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
		to the Federal clearinghouse;
		2. The US DHHS/OEA is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
98-SA-50	Health and Human Services	<u>Claims for Day Care Services Contained Amounts Not Eligible for Foster Care Reimbursement</u>  Full corrective action has been taken.
98-SA-53	Health and Human Services	<u>Approvals for Contractual Service Contracts Not Obtained Prior to Receiving Services</u>  Full corrective action has been taken.
98-SA-56	Health and Human Services	<u>County Eligibility Determination for IV-E Foster Care Not Monitored</u>  Full corrective action has been taken.
98-SA-62	Health and Human Services	<u>Subrecipient Monitoring Procedures Were Inadequate</u>  The audit finding does not warrant further action because:  1. As of today, February 20, 2002, two years have passed since the audit report in which the finding occurred was submitted on July 29, 1999 to the Federal clearinghouse;  2. The US DHHS/OEA is not currently following up with the Department on the audit finding; and  3. A management decision has not been issued.
98-SA-64	Health and Human Services	<u>Services Billed Were Not Supported by Medical Records</u>  Partial corrective action has been taken. Responses to the individual finding follows:  Sample Case 4-J-105: The claim billed time for respite services but the medical record documentation did not support the time billed. A refund of \$131.12 was refunded back to the Division on December 7, 1998.  Sample Case 5-J-151: The Division was unable to review this claim and the provider was unable to provide the requested documentation because the AGO seized these records in 1996. The case is currently in field investigative stage at the MIU. Fraud is suspected. \$1,288.32 was indicated as a possible overpayment pending the outcome of the MIU

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

**Original  
Finding  
Number \*\*****Department****Current Status of Prior Audit Finding**

investigation, but that determination will be made by MIU not DMA. This case is closed for DMA.

Sample 9-S-271: This case was under review by DMA's PI because length of stay exceeded PI parameters. Documentation in medical record did not support medical necessity for acute care for a portion of the stay. We contract with First Mental Health and MRNC to conduct post payment reviews of these stays. This finding is tentative. It is not a final determination of an overpayment. The notice of overpayment (\$39,291.75) was issued by MRNC on 2/10/99. This case is in the appeal process, if the appeal is won, the amount of overpayment could be adjusted or eliminated. As of October 4, 2001, this case was still in the appeals process.

Sample 4-J-97: Services billed but not documented and services not medically necessary. The audited claim was \$250.76. Because Tri-County Mental Health was dissolved by the Legislature effective December 1996 due to serious problems, there was no existing agency from which to recoup this individual claim. The PI Section accepted a global settlement of all Tri-County CAP-MR overpayments from a pool of money set aside in DMH by the Legislature. That settlement satisfies the collection of this claim and we consider this overpayment issue closed.

Sample 9-S-261: Provider billed discharge status code 01 (discharge) and should have billed 02 (transfer), since the patient went directly to Wesley Long Hospital. Overpayment was \$16,134.67 and was refunded October 22, 1998.

98-SA-65      Health and Human  
Services

**Family Planning Claims Were Not Properly Administered**

Full corrective action has been taken, however awaiting management decision from the US DHHS HCFA.

98-SA-66      Health and Human  
Services

**Federal Funds Not Drawn in Accordance With Agreement**

The audit finding does not warrant further action because:

1. As of today, October 9, 2001, two years have passed since the audit report in which the finding occurred was submitted on July 29, 1999 to the Federal clearinghouse;
2. The US DHHS/DPM is not currently following up with the Department on the audit finding; and
3. A management decision has not been issued.



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
98-SA-67	Health and Human Services	<p><u>Suspension and Debarment Certifications Were Not Obtained</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, March 8, 2002, two years have passed since the audit report in which the finding occurred was submitted on July 29, 1999 to the Federal clearinghouse;</li> <li>2. The US DHHS/HCFA is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
99-SA-1	Health and Human Services	<p><u>Compliance Requirements Prepared for Subrecipients Contained Misstatements</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US DHHS/OARCP.</p>
99-SA-2	Public Instruction	<p><u>Federal Funds Not Drawn In Accordance With Agreement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US Department of Agriculture.</p>
99-SA-3	Public Instruction	<p><u>Federal Funds Not Drawn In Accordance With Agreement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US Department of Agriculture.</p>
99-SA-4	Health and Human Services	<p><u>Compliance Requirements Prepared for Subrecipients Contained Misstatements</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US DHHS/OARCP.</p>
99-SA-5	Wildlife Resources Commission	<p><u>Federal Funds Not Drawn Down In Compliance With Policies And Procedures</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Department of the Interior.</p>
99-SA-6	Wildlife Resources Commission	<p><u>Fixed Assets Not Properly Managed</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Department of the Interior.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
99-SA-7	Wildlife Resources Commission	<u>Fixed Assets Not Properly Managed</u> Full corrective action has been taken, however awaiting management decision from the Department of the Interior.
99-SA-8	Wildlife Resources Commission	<u>Required Procurement Policies Were Not Followed</u> Full corrective action has been taken, however awaiting management decision from the Department of the Interior.
99-SA-16	Employment Security Commission	<u>Controls Over Terminating Access Rights To Computer Systems for Separated Employees Inadequate</u> Full corrective action has been taken.
99-SA-18	Public Instruction	<u>Federal Transactions Were Not Reconciled</u> Full corrective action has been taken, however awaiting management decision from the US Department of Education.
99-SA-19	Public Instruction	<u>Federal Funds Not Drawn In Accordance With Agreement</u> Full corrective action has been taken, however awaiting management decision from the US Department of Education.
99-SA-20	Public Instruction	<u>Required Debarment Certifications Were Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the US Department of Education.
99-SA-21	Public Instruction	<u>Federal Transactions Were Not Reconciled</u> Full corrective action has been taken, however awaiting management decision from the US Department of Education.
99-SA-22	Public Instruction	<u>Federal Funds Not Drawn In Accordance With Agreement</u> Full corrective action has been taken, however awaiting management decision from the US Department of Education.
99-SA-23	Public Instruction	<u>Documentation of the Eligibility Process Was Deficient</u> Full corrective action has been taken, however awaiting management decision from the US Department of Education.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
99-SA-24	Public Instruction	<u>Required Debarment Certifications Were Not Obtained</u>  Full corrective action has been taken, however awaiting management decision from the US Department of Education.
99-SA-25	Public Instruction	<u>Federal Transactions Were Not Reconciled</u>  Full corrective action has been taken, however awaiting management decision from the US Department of Education.
99-SA-26	Public Instruction	<u>Federal Funds Not Drawn In Accordance With Agreement</u>  Full corrective action has been taken, however awaiting management decision from the US Department of Education.
99-SA-27	Public Instruction	<u>Documentation of the Eligibility Process Was Deficient</u>  Full corrective action has been taken, however awaiting management decision from the US Department of Education.
99-SA-28	Public Instruction	<u>Required Debarment Certifications Were Not Obtained</u>  Full corrective action has been taken, however awaiting management decision from the US Department of Education.
99-SA-30	Health and Human Services	<u>Cash Disbursement Control Procedures Not Consistently Performed</u>  Full corrective action has been taken.
99-SA-31	Health and Human Services	<u>Basic Support Claims Were Not Properly Paid</u>  Full corrective action has been taken, however awaiting management decision from the US Department of Education.
99-SA-32	Health and Human Services	<u>Control Weaknesses Over Determination And Documentation Of Client Eligibility</u>  Full corrective action has been taken, however awaiting management decision from the US Department of Education.
99-SA-33	Health and Human Services	<u>Required Procurement Policies Were Not Consistently Followed</u>  Full corrective action has been taken, however awaiting management decision from the US Department of Education.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
99-SA-34	Health and Human Services	<u>Suspension and Debarment Certifications Were Not Obtained</u>  Full corrective action has been taken, however awaiting management decision from the US Department of Education.
99-SA-35	Public Instruction	<u>Federal Transactions Were Not Reconciled</u>  Full corrective action has been taken, however awaiting management decision from the US Department of Education.
99-SA-36	Public Instruction	<u>Required Debarment Certifications Were Not Obtained</u>  Full corrective action has been taken, however awaiting management decision from the US Department of Education.
99-SA-38	Health and Human Services	<u>Cash Disbursement Control Procedures Not Consistently Performed</u>  Full corrective action has been taken.
99-SA-39	Health and Human Services	<u>Some Employees Had Improper Access to EIS</u>  Full corrective action has been taken, however awaiting management decision from the US DHHS/OARCP.
99-SA-40	Health and Human Services	<u>Procedures Not Followed When Recording Maintenance of Effort</u>  Full corrective action has been taken.
99-SA-41	Health and Human Services	<u>Claims for Day Care Services Contained Amounts Not Eligible for TANF Maintenance of Effort</u>  Full corrective action has been taken.
99-SA-42	Health and Human Services	<u>TANF Report Contained Inaccurate Data</u>  Full corrective action has been taken.
99-SA-43	Health and Human Services	<u>Review Procedures for Subrecipient Audit Reports Were Not Adequate</u>  Full corrective action has been taken, however awaiting management decision from the US DHHS/OARCP.
99-SA-44	Health and Human Services	<u>Subrecipient Monitoring Procedures Were Inadequate</u>  Full corrective action has been taken, however awaiting management decision from the US DHHS/OARCP.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
99-SA-45	Health and Human Services	<u>Compliance Requirements Prepared for Subrecipients Contained Misstatements</u>  Full corrective action has been taken, however awaiting management decision from the US DHHS/OARCP.
99-SA-46	Office of Information Technology Services	<u>Working Capital Reserves Exceed Federal Guidelines</u>  Full corrective action has been taken, however awaiting management decision from the US Dept of Health and Human Services.
99-SA-48	Health and Human Services	<u>Cash Disbursement Control Procedures Not Consistently Performed</u>  Full corrective action has been taken.
99-SA-49	Health and Human Services	<u>Control Procedures for Fixed Assets Not Followed</u>  Full corrective action has been taken.
99-SA-50	Health and Human Services	<u>Initiate Appropriate Enforcement Action in Child Support Cases</u>  Full corrective action has not been taken, however the US DHHS/ACF has issued a final management decision and action taken was consistent with the final management decision.
99-SA-51	Health and Human Services	<u>Child Support Establishment and Paternity Cases Classified Incorrectly</u>  Full corrective action has been taken.
99-SA-53	Health and Human Services	<u>Weatherization Payments Were Not Approved by the Contract Administrator</u>  Full corrective action has been taken, however awaiting management decision from the US DHHS/OEA.
99-SA-55	Health and Human Services	<u>Cash Disbursement Control Procedures Not Consistently Performed</u>  Full corrective action has been taken.
99-SA-56	Health and Human Services	<u>Administrative Costs Exceeded Earmarking Requirements</u>  Partial corrective action has been taken. We are awaiting final management approval to pay the federal government.
99-SA-58	Health and Human Services	<u>Cash Disbursement Control Procedures Not Consistently Performed</u>  Full corrective action has been taken.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
99-SA-59	Health and Human Services	<u>Foster Care Payments Made to an Ineligible Agency</u> Full corrective action has been taken.
99-SA-60	Health and Human Services	<u>Controls Over Foster Care Rate Setting Inadequate</u> Full corrective action has been taken.
99-SA-61	Health and Human Services	<u>Contract Approval Not Obtained Prior to Receiving Services</u> Full corrective action has been taken.
99-SA-62	Health and Human Services	<u>Approval for Contracts Not Obtained Prior to Receiving Services</u> Full corrective action has been taken.
99-SA-63	Health and Human Services	<u>Review Procedures for Subrecipient Audit Reports Were Not Adequate</u> Full corrective action has been taken, however awaiting management decision from the US DHHS/OARCP.
99-SA-64	Health and Human Services	<u>Subrecipient Monitoring Procedures Were Inadequate</u> Full corrective action has been taken, however awaiting management decision from the US DHHS/OARCP.
99-SA-66	Health and Human Services	<u>Cash Disbursement Control Procedures Not Consistently Performed</u> Full corrective action has been taken.
99-SA-67	Health and Human Services	<u>Subrecipient Monitoring Procedures Were Inadequate</u> Partial corrective action has been taken. The Division of Social Services implemented a monitoring plan that partially addressed this finding. The plan was developed to focus efforts where the highest risk of improper use of federal funds existed. We specifically developed a set of monitoring procedures for subrecipients receiving IV-E and TANF funding, but were relying on our overall analysis of a subrecipient's control environment to determine if further monitoring was needed on programs with a lower level of risk, such as SSBG and LIEAP. We are in the process of modifying the plan so that a sample of all types of funding received by a subrecipient may be selected for monitoring. We believe that the modified plan will fully address this audit finding.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
99-SA-68	Health and Human Services	<p><u>Services Billed Were Not Supported By Medical Records</u></p> <p>Partial corrective action has been taken. There is no corrective action or internal control that can be applied in these cases to identify overpayments. A medical professional review of records is required. For cases 01-04-J-104, 01-05-J-147, 01-05-J-154 and 01-07-J-207 recoupment of the overpayment has been made by the provider. For case 01-05-Q-142, it is currently in the appeals process. When recoupment is accomplished, the federal share will be credited to HCFA in the prescribed manner.</p>
99-SA-69	Health and Human Services	<p><u>Family Planning Claims Were Not Properly Administered</u></p> <p>Partial corrective action has been taken. Corrective action was completed the latter part of SFY 99. Edit 932 was put into production April 10, 1999, and refined October 1999, to prevent claims from processing which do not have family planning marked on the form. Only July 23, 1999, EDS changed the perimeters in which birth control pills were processed. The division originally intended to pay back the questioned costs associated with this finding to HCFA on the 64 report for the quarter ending June 30, 2000. However, due to omission of this audit finding payback in the memorandum to the controller's office dated June 29, 2000, payback has not been reported on the 64 report. The division will send a memo requesting payback for this finding to be reported on the HCFA 64 report for the quarter ending 1/2002.</p>
99-SA-70	Health and Human Services	<p><u>Federal Funds Not Drawn In Accordance With Agreement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US DHHS/DPM.</p>
99-SA-71	Health and Human Services	<p><u>Suspension and Debarment Certifications Were Not Obtained</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US DHHS/HCFA.</p>
99-SA-72	Health and Human Services	<p><u>Compliance Supplements Were Not Properly Developed</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US DHHS/HCFA.</p>
00-SA-1	Agriculture	<p><u>Receipting Function Not Adequately Segregated</u></p> <p>Full corrective action has been taken.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
00-SA-2	Agriculture	<u>Reconciliation of Disbursing Account Untimely</u>  Full corrective action has been taken, however awaiting management decision from the Food Safety and Inspection Service of the U. S. Department of Agriculture.
00-SA-3	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u>  Partial corrective action has been taken. With respect to the FYE 6/30/00 audits, there are five (5) local government entities for which a determination letter has not been issued (i.e., 2 counties and 3 area programs). For each of the five remaining audits, we are awaiting a response or additional information from DHHS divisions and/or the subrecipients and will issue our determination letters upon receipt of the same. The Department will continue to pursue an expeditious closure of these remaining audits. In conclusion, we are confident that corrective action taken as a result of this finding will be sufficient to prevent the condition from reoccurring in future audits.
00-SA-4	Public Instruction	<u>Federal Funds Not Drawn in Accordance With Agreement</u>  Full corrective action has been taken, however awaiting management decision from the US Department of Agriculture.
00-SA-5	Public Instruction	<u>Federal Funds Not Drawn in Accordance With Agreement</u>  Full corrective action has been taken, however awaiting management decision from the US Department of Agriculture.
00-SA-6	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u>  Partial corrective action has been taken. See finding 00-SA-3 for a description.
00-SA-7	Environment and Natural Resources	<u>Federal Participation Not Recorded In Fixed Asset Records</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of the Interior (DOI).
00-SA-8	Environment and Natural Resources	<u>Expenditure Charged to a Grant After the Period of Availability</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of the Interior (DOI).



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**For the Fiscal Year Ended June 30, 2001

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<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
00-SA-9	Wildlife Resources Commission	<u>Federal Transactions Were Not Reconciled</u>  Full corrective action has been taken, however awaiting management decision from the Department of the Interior.
00-SA-10	Wildlife Resources Commission	<u>Mileage Transactions Were Not Properly Charged</u>  Full corrective action has been taken, however awaiting management decision from the Department of the Interior.
00-SA-11	Wildlife Resources Commission	<u>Federal Transactions Were Not Reconciled</u>  Full corrective action has been taken, however awaiting management decision from the Department of the Interior.
00-SA-12	Wildlife Resources Commission	<u>Mileage Transactions Were Not Properly Charged</u>  Full corrective action has been taken, however awaiting management decision from the Department of the Interior.
00-SA-13	Employment Security Commission	<u>Improve Controls Over Terminating Access Rights to Computer Systems for Separated Employees</u>  Full corrective action has been taken.
00-SA-14	Employment Security Commission	<u>Comply With the Drawdown Requirements of the Federal Cash Management Improvement Act</u>  Full corrective action has been taken.
00-SA-15	Employment Security Commission	<u>Comply With ESC Local Office Claims Manual for Documenting Eligibility</u>  Full corrective action has been taken.
00-SA-16	Commerce	<u>Contractual Agreement to Set Standards Not Executed</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Dept. of Labor.
00-SA-17	Commerce	<u>Cash Drawdowns Not Monitored for School-to-Work Subrecipients</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Dept. of Labor.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
00-SA-18	Commerce	<u>Subrecipient Monitoring Procedures Were Inadequate</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Dept. of Labor.
00-SA-19	Commerce	<u>Compliance Supplements Were Not Properly Developed</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Dept. of Labor.
00-SA-20	Commerce	<u>Compliance Supplements Were Not Properly Developed</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Dept. of Labor.
00-SA-21	Commerce	<u>Weatherization Reports Were Inaccurate</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Dept. of Energy.
00-SA-22	Health and Human Services	<u>Compliance Supplements Were Not Properly Developed</u>  Full corrective action has been taken, however awaiting management decision from the US DOE.
00-SA-23	Crime Control and Public Safety	<u>Numerous Violations of the Cash Management Improvement Act Occurred</u>  Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-24	Crime Control and Public Safety	<u>Public Assistance Grants Expenditures Not Adequately Documented</u>  Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-25	Crime Control and Public Safety	<u>Numerous Violations of the Cash Management Improvement Act Occurred</u>  Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-26	Crime Control and Public Safety	<u>Disaster Agreements Lost</u>  Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
00-SA-27	Crime Control and Public Safety	<u>Accounting for Public Assistance Grants Inadequate</u>  Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-28	Crime Control and Public Safety	<u>Open Projects on Major Disasters Not Closed Timely</u>  Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-29	Crime Control and Public Safety	<u>Public Assistance Grant Reports Not Filed With Grantor Agency</u>  Partial corrective action has been taken. The Division of Emergency Management is now submitting quarterly progress reports for Public Assistance Grants to the Regional Federal Emergency Director.
00-SA-30	Crime Control and Public Safety	<u>Subrecipient Audit Reports Not Required or Tracked</u>  Partial corrective action has been taken. The State/Applicant grant agreement has been modified to show this requirement. In addition, the Division of Emergency Management has followed up with each sub-grantee to ensure that all required audit reports have been submitted.
00-SA-31	Crime Control and Public Safety	<u>Subrecipient Agreements Did Not Require Progress Reports</u>  Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-32	Crime Control and Public Safety	<u>Lease Payments Made for Unoccupied Trailer Pads</u>  Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-33	Crime Control and Public Safety	<u>Numerous Violations of the Cash Management Improvement Act Occurred</u>  Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-34	Crime Control and Public Safety	<u>Numerous Violations of the Cash Management Improvement Act Occurred</u>  Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-35	Crime Control and Public Safety	<u>Hazard Mitigation Grant Report Did Not Agree With Accounting Records</u>  Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
00-SA-36	Crime Control and Public Safety	<p><u>Subrecipient Audit Reports Not Required or Tracked</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).</p>
00-SA-37	Public Instruction	<p><u>Funds Were Provided to Subrecipients Who Were Never Approved for Funding</u></p> <p>Partial corrective action has been taken. The Public Charter School that received funding without approval in the Title I Grants to Local Educational Agencies Program ceased operation during fiscal year 2001. The Department is in the process of implementing procedures to collect these funds. Also, procedures have been currently implemented to ensure applications are approved prior to the allotments to subrecipients.</p>
00-SA-38	Public Instruction	<p><u>Federal Funds Not Drawn in Accordance With Agreement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US Department of Education.</p>
00-SA-39	Public Instruction	<p><u>Funds Were Provided to Subrecipients Who Were Never Approved for Funding</u></p> <p>Partial corrective action has been taken. Two of the three Public Charter Schools that received funding without approval in the Special Education – Grants to States Program have been collected and reimbursed to the grant program. One Public Charter School ceased operation during fiscal year 2001. The Department is in the process of implementing procedures to collect these funds. Also, procedures have been currently implemented to ensure applications are approved prior to the allotments to subrecipients.</p>
00-SA-40	Public Instruction	<p><u>Federal Funds Not Drawn in Accordance With Agreement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US Department of Education.</p>
00-SA-41	Public Instruction	<p><u>Required Debarment Certifications Were Not Obtained</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US Department of Education.</p>
00-SA-42	Public Instruction	<p><u>Federal Funds Not Drawn in Accordance With Agreement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US Department of Education.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
00-SA-43	Public Instruction	<p><u>Required Debarment Certifications Were Not Obtained</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US Department of Education.</p>
00-SA-44	Health and Human Services	<p><u>Claims for Mental Health Services Contained Amounts Not Eligible for TANF Maintenance of Effort</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US DHHS/OFA.</p>
00-SA-45	Health and Human Services	<p><u>Procedures Did Not Guard Against Inappropriate Charges to TANF Maintenance of Effort</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US DHHS/OFA.</p>
00-SA-46	Health and Human Services	<p><u>Federal Reports Contained Erroneous Data</u></p> <p>Partial corrective action has been taken. The ACF 198 Emergency TANF Data Report was rescinded effective 10-1-99, and was replaced by new methodology currently in place for the TANF Data Report.</p> <p>The keying error on the SSP-MOE Data Report was corrected, and correct information will be retransmitted to HHS no later than March 31, 2001 for all of FFY 2000.</p> <p>The clerical errors in the ACF 202 TANF Caseload Reduction Credit Report have been corrected and submitted to ACF-DHHS. They were in Section 2 of the report, which does not affect the TANF Caseload Reduction Credit given to North Carolina for TANF Reporting Participation Rate calculations.</p> <p>The error in the Relationship to Head of Household in the TANF Data Report will be corrected in work already begun for validating and correcting data elements for the entire FFY 2000. All data for FFY 2000 will be retransmitted on or before March 31, 2001.</p> <p>The findings were discussed with both Section and Division management. The Division is committed to working with counties and state staff to insure that accurate, complete and timely data is submitted in order to meet all federal reporting requirements. Extra care will be taken to prevent or detect keying errors.</p>
00-SA-47	Health and Human Services	<p><u>Programs Were Not Monitored or Inadequately Monitored</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US DHHS/OARCP.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
00-SA-48	Health and Human Services	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>Partial corrective action has been taken. See finding 00-SA-3 for a description.</p>
00-SA-49	Health and Human Services	<p><u>Fixed Assets Were Not Inventoried at Several Locations</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US DHHS/OCSE.</p>
00-SA-50	Health and Human Services	<p><u>Fixed Assets Records Not Updated</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US DHHS/OARCP.</p>
00-SA-51	Health and Human Services	<p><u>Required Debarment Certifications Were Not Obtained</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US DHHS/OCSE.</p>
00-SA-52	Health and Human Services	<p><u>Compliance Supplement Prepared for Subrecipients Contained Misstatements</u></p> <p>Full corrective action has been taken, however awaiting management decision from the US DHHS/ACF.</p>
00-SA-53	Health and Human Services	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>Partial corrective action has been taken. See finding 00-SA-3 for a description.</p>
00-SA-54	Health and Human Services	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>Partial corrective action has been taken. Since this audit finding was made and responded to, a Monthly Performance Report has been developed and is generated from ACTS monthly for each County in North Carolina. The information from this report and from the Federal OCSE 157 report, which is also generated monthly, is used by the field staff to evaluate each county's performance in the areas of Establishment, Enforcement, Medical Enforcement, Review and Adjustment, and Interstate. Based on this information, each field representative prepares a corrective action plan for each CSE office in his/her area and closely monitors subsequent performance.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**For the Fiscal Year Ended June 30, 2001

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<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
00-SA-55	Health and Human Services	<u>Noncompliance With Contract Terms</u>  Full corrective action has been taken, however awaiting management decision from the US DHHS/OEA.
00-SA-56	Health and Human Services	<u>Compliance Supplements Were Not Properly Developed</u>  Full corrective action has been taken, however awaiting management decision from the US DHHS/OEA.
00-SA-57	Health and Human Services	<u>Weatherization Contract Was Not Well Managed</u>  Full corrective action has been taken, however awaiting management decision from the US DHHS/OEA.
00-SA-58	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u>  Partial corrective action has been taken. See finding 00-SA-3 for a description.
00-SA-59	Health and Human Services	<u>Foster Care Facilities Were Overpaid</u>  Full corrective action has been taken, however awaiting management decision from the US DHHS/ACF.
00-SA-60	Health and Human Services	<u>Contract Approval Not Obtained Prior to Receiving Services</u>  Full corrective action has been taken.
00-SA-61	Health and Human Services	<u>Approval for Contracts Not Obtained Prior to Receiving Services</u>  Full corrective action has been taken, however awaiting management decision from the US DHHS/ACF.
00-SA-62	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u>  Partial corrective action has been taken. See finding 00-SA-3 for a description.
00-SA-63	Health and Human Services	<u>Programs Were Not Monitored or Inadequately Monitored</u>  Partial corrective action has been taken. See audit finding 99-SA-67 for a description.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
00-SA-64	Health and Human Services	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>Partial corrective action has been taken. See finding 00-SA-3 for a description.</p>
00-SA-65	Health and Human Services	<p><u>Services Billed Were Not Supported by Medical Records</u></p> <p>Partial corrective action has been taken:</p> <p>01-D-005: This error was corrected with an onsite audit of [personal identifying information omitted], PI case no. 2000-1616, provider # 0985317. Recoupment letter was mailed on 10-31-2000. Rx 207082, date of service 9-14-99 was recouped because the pharmacy did not properly monitor the dosage. Referred to the DHHS Controller's Office (Accounts Receivable) for collection.</p> <p>03-J-080: Overpayment of \$39.05 identified. No recoupment letter sent. Investigation expanded to other non-sampled claims. Final investigation is still pending. This claim will be part of a larger recoupment that includes this sampled claim.</p> <p>04-J-091: Overpayment of \$53.12 identified. No recoupment letter sent. Investigation expanded to other non-sampled claims. Final investigation is still pending. This claim will be part of a larger recoupment that includes this sampled claim.</p> <p>04-J-103: For date of service 7/26/1999, provider submitted refund check for \$62.80 to EDS , posted 6/29/2000.</p> <p>04-Q-120: Provider voluntarily returned \$215.60 to EDS, posted 8/14/2000.</p> <p>05-J-150: Overpayment of \$100.98 identified. No recoupment letter sent. Investigation expanded to other non-sampled claims by this provider. Final investigation is still awaiting ad hoc reports to determine extent of inappropriate billing. This claim will be part of a larger recoupment. PI # 30001322, recoupment letter mailed 9/7/2001, \$46,231.16 appealed.</p> <p>06-J-167: Overpayment of \$828.74 identified. No recoupment letter sent. Investigation expanded to other non-sampled claims. Final investigation is still pending. This claim will be part of a larger recoupment that includes this sampled claim.</p> <p>07-J-190: Overpayment of \$22.96 identified. No recoupment letter sent. Investigation expanded to other non-sampled claims by this provider. Final investigation is still pending record review. This claim will be part of a larger recoupment that includes this sampled claim.</p> <p>08-J-222: Overpayment of \$119.92 identified. No recoupment letter sent. Investigation expanded to other non-sampled claims by this provider. Final investigation is still pending record review. This claim will be part of a</p>



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2001

<b>Original Finding Number **</b>	<b>Department</b>	<b>Current Status of Prior Audit Finding</b>
		larger recoupment that includes this sampled claim. PI # 20001317, recoupment letter mailed 8/8/2001, \$1,242.30.
		08-Q-234: DHHS Controller's office (Accounts Receivable) currently researching to determine status.
00-SA-66	Health and Human Services	<u>Some Employees Had Improper Access to the Eligibility Information System and the Medicaid Management Information System</u>  Full corrective action has been taken, however awaiting management decision from the US DHHS/HCFCA.
00-SA-67	Health and Human Services	<u>Federal Funds Not Drawn in Accordance With Agreement</u>  Full corrective action has been taken, however awaiting management decision from the US DHHS/DPM.
00-SA-68	Health and Human Services	<u>Required System Review Report Was Not Issued</u>  Full corrective action has been taken.
00-SA-69	Health and Human Services	<u>Accounting Data Not Adequate to Support Earmarking Requirements</u>  The audit finding is no longer valid. Letter from Frederick S. Price, Jr., Financial Advisory Services Officer, Division of Grants and Management, SAMHSA, dated July 18, 2001, the U.S. Department of Health and Human Services concurred with the Division's assertion that proper documentation existed and that no payback was required. The letter, in part, stated "Based on the documentation submitted, we have determined that the set-aside requirements for alcohol and drug abuse treatment were met. Therefore, no financial adjustment is required."
00-SA-70	Health and Human Services	<u>Subrecipient Monitoring Procedures Not Documented</u>  Full corrective action has been taken, however awaiting management decision from the US DHHS/OARCP.
00-SA-71	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u>  Partial corrective action has been taken. See finding 00-SA-3 for a description.

\*\* Findings that are numbered with a one or two digit number are from the audit of the fiscal year ended June 30, 1996. For all other findings, the first two digits denote the June 30 fiscal year-end from whence the finding originated.

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**Corrective Action Plan  
For the Year Ended June 30, 2001**

**Prepared by  
Office of the State Controller**

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2001

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
01-SA-1	Health and Human Services  Jack Chappell (919) 733-0169	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>Currently, the Audit Resolution Unit's two full-time employees and a temporary employee are handling audit resolution/report tracking for 152 local government agencies, nearly 700 nongovernmental entities, and approximately 1,100 organizations that receive funding through the Division of Public Health's Child and Adult Care Food Program. However, the Unit has struggled with a workload that has more than doubled over the past 4 years primarily related to the transfer of Public Health to the Controller's Office with no additional staff provided. However, with the current and impending budget crisis, funding for temporary staff can be rescinded at any time, which could impede the Unit's ability to complete the work timely and may lead to a reoccurrence of this condition.</p> <p>For the FYE 6/30/00, all determination letters for local government subrecipients have been issued for which all DHHS division responses have been received. For the seven (7) FYE 6/30/00 audits that remain open, we await the following: (1) division-specific responses for two counties and three area programs that are needed for completion of determination letters and (2) responses to DHHS determination letters from two counties. Additionally, the Unit's other full-time staff has been cross-trained, thereby strengthening the Unit's capacity to issue management letters within the required timeframe. The Unit will continue to strive to maintain compliance with OMB Circular A-133 with respect to any outstanding or delinquent management decisions and audit resolutions.</p> <p>The Controller's Office has completed all aspects of the remaining unissued determination letters for FYE 6/30/00 except to insert division responses to program-specific audit findings. Therefore, the Controller's Office has taken every action within its control toward resolution of the remaining open audits.</p> <p>To address the issue of delinquent division responses, the Unit will revise its internal procedure to include a provision requiring a follow-up letter to the division/office director with a copy to the Secretary's Office requesting a prompt response to division-specific findings.</p> <p><i>Anticipated Completion Date:</i> Unless the Unit is downsized in staff (either full-time or temporary), it is anticipated that audits ended June 30, 2000 and identified in the Single Audit for the State Fiscal Year Ended June 30, 2001, the audit resolution process will be current by June 30, 2002.</p>
01-SA-2	Health and Human Services  Jack Chappell (919) 733-0169	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>See 01-SA-1 for Corrective Action Plan.</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2001

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
01-SA-3	State Controller Amber Young (919) 981-5481	<p><u>Calculation of Interest Liability to the Federal Government Contained Errors</u></p> <p>Corrective action has been taken. Additional supervisory review procedures were added during the fiscal year to detect errors before the year end interest compilation. The additional review will detect errors at an earlier date to ensure corrections before submission of final reports.</p> <p><i>Anticipated Completion Date:</i> Corrective action taken March 1, 2002.</p>
01-SA-4	Health and Human Services Jack Chappell (919) 733-0169	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>See 01-SA-1 for Corrective Action Plan.</p>
01-SA-5	Health and Human Services Jack Chappell (919) 733-0169	<p><u>Subrecipient Audit Reports Not Adequately Reviewed</u></p> <p>Currently, the Audit Resolution Unit consists of two full-time staff and one temporary employee. However, with the current and impending budget crisis, funding for temporary staff can be rescinded at any time. The workload has more than doubled over the past 4 years primarily related to the transfer of Public Health to the Controller's Office with no additional staff provided. In October, 2000 the Audit Resolution Unit incurred the additional responsibility of tracking approximately 1,100 organizations that receive funding through the Division of Public Health's Child and Adult Care Food Program. Currently the Audit Resolution Unit performs audit resolution / tracking for approximately 1,100 Child and Adult Care Food Program organizations, approximately 152 local governmental entities and nearly 700 nongovernmental entities. Historically, Audit Reports have been reviewed focusing primarily on the findings and conditions that relate to DHHS programs and less attention was given to format and disclosures. In regard to the exclusion of identified elements within the tested audit reports that are required by OMB Circular A-133, the Department has since received the majority of the missing documentation. The Department has contacted all of the identified entities in regard to the omitted information within their audit report and has successfully received all of the required documentation except for the Summary of Auditor Results from one entity, which the Department will continue to pursue. The unit will revise its current Internal Procedures to include an Audit Review Checklist that will be used to help ensure that proper format and disclosures are contained in the audit reports received and reviewed by the Audit Resolution Unit. Additionally, we will forward all sub-standard audit reports to the CPA Licensing Review Board for appropriate action. Although manpower continues to be an issue, every effort will be made to correct this condition from reoccurring. The Unit will also continue to strive to bring any outstanding or delinquent management decisions and audit resolutions into compliance with OMB Circular A-133.</p> <p><i>Anticipated Completion Date:</i> The Department with work diligently to revise</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2001

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		the current Internal Process for Audit Resolution to include an Audit Review Checklist to be used in the Audit Review Process. Unless the unit is downsized in staff (either full-time or temporary), it is anticipated that audits ended June 30, 2000 and identified in the Single Audit for the State Fiscal Year Ended June 30, 2001, the audit resolution process will be current by June 30, 2002.
01-SA-6	Health and Human Services Jack Chappell (919) 733-0169	<u>Management Decision on Subrecipient Audit Reports Not Issued</u>  See 01-SA-1 for Corrective Action Plan.
01-SA-7	Employment Security Commission Frank Horn (919) 733-9653	<u>Access Rights for Separated Employees Not Removed Timely</u>  The Employment Security Commission believes adequate procedures were developed and implemented in 2001 to ensure access rights to computer systems are immediately revoked for separated employees. The problem appears to be employees failing to follow the procedures. The Commission will increase efforts to ensure employees comply with the new requirements.  <i>Anticipated Completion Date:</i> June 30, 2002.
01-SA-8	Employment Security Commission David Canady (919) 733-3121	<u>Some Quarterly Tax and Wage Reports Not Retained</u>  The Employment Security Commission will reinforce with staff the importance of record retention policies to ensure all documents are retained as a scanned image or in paper form for the required period.  <i>Anticipated Completion Date:</i> June 30, 2002.
01-SA-9	Employment Security Commission David Canady (919) 733-3121	<u>Claimant Eligibility Not Always Adequately Documented</u>  The Employment Security Commission will reemphasize with staff the importance of insuring all required documentation is completed in accordance with its Local Office Claims Manual. In addition, technological advancements in claims taking will require electronic approvals eliminating the need for written signatures.  <i>Anticipated Completion Date:</i> June 30, 2002.
01-SA-10	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Equipment Purchased Without Required Approval</u>  The problem of failing to get prior NHTSA approval for equipment that cost \$5,000 or more occurred most often with revisions to existing contracts, or with mid-year contracts. New procedures have been instituted to correct this oversight. A letter from the GHSP was submitted to NHTSA indicating

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2001

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>the equipment that did not have prior approval. NHTSA has responded agreeing to reimburse most of the costs involved. We will make a further request for the items we did not submit to NHTSA.</p> <p><i>Anticipated Completion Date:</i> March 31, 2002.</p>
01-SA-11	Transportation Wayne Stallings (919) 733-3624 ext 324	<p><u>Funds Provided to Subrecipients Without Executed Contract Agreements</u></p> <p>The problem indicated occurred primarily with equipment purchases and will be resolved by instituting a policy that requires all expenditures of funds by an outside agency to have supporting documentation that is signed by both the GHSP and the agency being funded. This will be in the form of either a full project contract, or through the implementation of a mini-contract. This new procedure is in place and all of the new forms will be in place by June 30, 2002.</p> <p><i>Anticipated Completion Date:</i> June 30, 2002.</p>
01-SA-12	Transportation Wayne Stallings (919) 733-3624 ext 324	<p><u>Expenditures Charged to a Grant After the Period of Availability</u></p> <p>The GHSP has implemented new controls and procedures to eliminate the payment of claims after the 90-day period following the close of a federal fiscal year. These controls and procedures include a hard and fast rule of disallowing claims that cannot be processed and paid within this 90-day period. This rule will apply to all contracts (state, local, and nonprofit). GHSP has acknowledged the problem of claims outside of the allowed period and submitted this acknowledgement to the National Highway Traffic Safety Administration (NHTSA). NHTSA has agreed to accept these costs but will not accept them in the future.</p> <p><i>Anticipated Completion Date:</i> March 19, 2002.</p>
01-SA-13	Transportation Wayne Stallings (919) 733-3624 ext 324	<p><u>Required Debarment Certifications Were Not Obtained</u></p> <p>For the Public Assistance Grants the contract format was changed effective July 1, 2001 to include the proper debarment certifications.</p> <p>The GHSP is currently revising the contract documents to include the debarment certifications. All future contracts will contain this certification statement.</p> <p><i>Anticipated Completion Date:</i> June 30, 2002.</p>



**CORRECTIVE ACTION PLAN**For the Fiscal Year Ended June 30, 2001

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
01-SA-14	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Subrecipient Monitoring Procedures Not Documented</u>  The GHSP will develop a comprehensive on-site monitoring review process. This review process will advise the staff on critical project components to review during on-site visits. Additionally, the GHSP will establish criteria that determines when to visit a project, how often to visit a project, and what to look for during a project review. These criteria will be incorporated into the GHSP Policy and Procedures Manual. On-sites will also include a schedule of on-site visits by the GHSP Budget Officer to review fiscal data and to provide training to the Grants Management Specialists on fiscal review. The GHSP will provide training to appropriate staff members regarding these changes. This process will be in place by June 1, 2002. The GHSP will also explore the possibility of adding additional staff, or restructuring the existing staff, to provide better coverage for the increased number of contracts that has been experienced during the last few years.  <i>Anticipated Completion Date:</i> June 30, 2002.
01-SA-15	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u>  The GHSP is currently revising the contract documents to include the appropriate state and federal single audit requirements. All future contracts will contain this revised language and the appropriate references to OMB Circular A-133.  <i>Anticipated Completion Date:</i> June 30, 2002.
01-SA-16	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u>  See 01-SA-11 for Corrective Action Plan.
01-SA-17	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Expenditures Charged to a Grant After the Period of Availability</u>  See 01-SA-12 for Corrective Action Plan.
01-SA-18	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Required Debarment Certifications Were Not Obtained</u>  See 01-SA-13 for Corrective Action Plan.

**CORRECTIVE ACTION PLAN**For the Fiscal Year Ended June 30, 2001

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
01-SA-19	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Subrecipient Monitoring Procedures Not Documented</u>  See 01-SA-14 for Corrective Action Plan.
01-SA-20	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u>  See 01-SA-15 for Corrective Action Plan.
01-SA-21	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u>  See 01-SA-11 for Corrective Action Plan.
01-SA-22	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Required Debarment Certifications Were Not Obtained</u>  See 01-SA-13 for Corrective Action Plan.
01-SA-23	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Subrecipient Monitoring Procedures Not Documented</u>  See 01-SA-14 for Corrective Action Plan.
01-SA-24	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u>  See 01-SA-15 for Corrective Action Plan.
01-SA-25	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Required Debarment Certifications Were Not Obtained</u>  See 01-SA-13 for Corrective Action Plan.

**CORRECTIVE ACTION PLAN**For the Fiscal Year Ended June 30, 2001

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
01-SA-26	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Subrecipient Monitoring Procedures Not Documented</u>  See 01-SA-14 for Corrective Action Plan.
01-SA-27	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u>  See 01-SA-15 for Corrective Action Plan.
01-SA-28	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Equipment Purchased Without Required Approval</u>  See 01-SA-10 for Corrective Action Plan.
01-SA-29	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u>  See 01-SA-11 for Corrective Action Plan.
01-SA-30	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Expenditures Charged to a Grant After the Period of Availability</u>  See 01-SA-12 for Corrective Action Plan.
01-SA-31	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Required Debarment Certifications Were Not Obtained</u>  See 01-SA-13 for Corrective Action Plan.
01-SA-32	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Subrecipient Monitoring Procedures Not Documented</u>  See 01-SA-14 for Corrective Action Plan.

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2001

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
01-SA-33	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u>  See 01-SA-15 for Corrective Action Plan.
01-SA-34	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u>  See 01-SA-11 for Corrective Action Plan.
01-SA-35	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Required Debarment Certifications Were Not Obtained</u>  See 01-SA-13 for Corrective Action Plan.
01-SA-36	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Subrecipient Monitoring Procedures Not Documented</u>  See 01-SA-14 for Corrective Action Plan.
01-SA-37	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u>  See 01-SA-15 for Corrective Action Plan.
01-SA-38	Environment and Natural Resources  John McFadyen (919) 715-3236	<u>Mathematical Inaccuracies in Annual Report</u>  EPA was notified of these discrepancies and provided with corrected exhibits. A more diligent and thorough review of mathematical accuracy will be performed in subsequent reporting.  <i>Anticipated Completion Date:</i> June 30, 2002.
01-SA-39	Environment and Natural Resources  John McFadyen (919) 715-3236	<u>Inadequate Subrecipient Monitoring</u>  State Revolving Fund (SRF) engineers will review project records and status periodically to determine inspections that are needed and perform these inspections or coordinate an inspection by field staff. The SRF engineer is to ensure that proper documentation is completed and in the files for review.

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For the Fiscal Year Ended June 30, 2001

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
<i>Anticipated Completion Date: June 30, 2002.</i>		
01-SA-40	Environment and Natural Resources  John McFadyen (919) 715-3236	<u>Noncompliance With Environmental Review Requirements</u>  A remediation plan was negotiated with EPA (in the form of Standard Operating Procedures) to bring procedures into full compliance with the SERP (State Environmental Policy Act). Projects with offers extended after January 6, 2001 are accompanied by environmental review records meeting SERP requirements. All future projects will have environmental review records meeting SERP requirements.  <i>Anticipated Completion Date: June 30, 2002.</i>
01-SA-41	Crime Control and Public Safety  Fred Tucker (919) 733-2193	<u>Public Assistance Grant Progress Reports Were Incomplete</u>  The Department concurs with this audit finding. The Division of Emergency Management, Public Assistance Section will start submitting quarterly progress reports for Public Assistance Grant Program (CFDA # 83.544) to the Regional Federal Emergency Management Director in accordance with the guidance provided in the regulations.  <i>Anticipated Completion Date: April 15, 2002.</i>
01-SA-42	Crime Control and Public Safety  Fred Tucker (919) 733-2193	<u>Tracking of Subrecipient Audit Reports Inadequate</u>  The Department concurs with this audit finding. The Department will develop and implement a tracking system to ensure all required subrecipient audit reports are received and reviewed in a timely manner.  <i>Anticipated Completion Date: May 15, 2002.</i>
01-SA-43	Crime Control and Public Safety  Fred Tucker (919) 733-2193	<u>Management Decisions on Subrecipient Audit Reports Not Issued</u>  The Department concurs with this audit finding. The Department will develop procedures to follow-up on FEMA-related findings reported in the subrecipient audit reports. Once procedures are in place management will ensure management decisions are issued within federal time frames.  <i>Anticipated Completion Date: May 15, 2002.</i>
01-SA-44	Transportation  Wayne Stallings (919) 733-3624 ext 324	<u>Required Debarment Certifications Were Not Obtained</u>  See 01-SA-13 for Corrective Action Plan.
01-SA-45	Crime Control and Public Safety	<u>Required Debarment Certifications Not Obtained</u>

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
	Fred Tucker (919) 733-2193	<p>The Department concurs with this audit finding. The Department and Division of Emergency Management, Temporary Housing Section will develop and implement document review procedures to ensure all required certifications from contractors and subrecipients are obtained prior to executing contracts.</p> <p><i>Anticipated Completion Date:</i> May 15, 2002.</p>
01-SA-46	Public Instruction Larry McLamb (919) 807-3611	<p><u>Funds Were Provided to Subrecipients Who Were Never Approved for Funding</u></p> <p>Subsequent to a similar finding in the prior year's audit, the allotment procedures and communications between program and fiscal staff were strengthened. In addition, a supervisory control was established to ensure applications are approved prior to allotments to subrecipients. The final \$1,470 from this year's audit finding was recovered.</p> <p><i>Anticipated Completion Date:</i> Corrective actions for the procedures and communications were completed on June 30, 2001. The \$1,470 was recovered on January 28, 2002.</p>
01-SA-47	Health and Human Services Richard Moore (919) 733-6305	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <ol style="list-style-type: none"> <li>1. Payment made at incorrect Medicaid DRG rates: Refunds of incorrect payments have been requested from providers. The Controller's Office has contacted DMA for advice about how we can be notified of subsequent rate changes that occur after updated DRG rates are published in August and loaded on the system in October each year. DMA has recommended that Controller's Office staff call each year in November and December to see if subsequent changes have been made.</li> <li>2. Five exceptions involving overpayments: Two drug claims involved an overpayment and an underpayment to a provider. A net adjustment has been entered in the system for payment on 03/25/02.</li> </ol> <p>Refunds for \$771.00 were requested from providers on 03/14/02 for three other overpayments resulting from human error in pricing and paying claims.</p> <p>Documentation of the length of a therapy session that was paid at \$42.00 was requested from the provider to verify that the correct amount was paid. The new claim indicates that the session was 2 hours in length and should have been paid at \$84.00. An additional payment will be made in the check write on 03/25/02.</p> <p>Staff will be notified verbally and in writing of the necessity to adhere to policies concerning proper billing and documentation as well as the</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2001

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		need to pay careful attention to avoid human error in pricing and paying claims.
		3. Two invoices were paid without required documentation: Documentation has been requested to verify that two claims for interpreter services were paid at the correct rate. In one case, the counselor has submitted proper documentation for the claim totaling \$4,089.50. In the other case totaling \$2,267.64, the provider has been requested to retrieve proper documentation from archives and submit it. Staff will be notified verbally and in writing of the necessity to adhere to policies concerning proper documentation of these types of claims.
		4. Proper approval not obtained for payment that exceeded the authorized amount: DIRM staff modified the computerized claims system on 03/05/02 so that excess payment cannot be made unless an override has been entered on the system. The Controller's Office has verified with the DVR manager that the correct amount of tuition was paid for this client and that he did consent to the override at the time that the claim was prepared; however, the signature on the claim authorizing the override was not that of the DVR manager. Controller's Office will request that DVR submit a list of managers who have override authority and whose signatures should be required. Staff will be notified verbally and in writing of the policy concerning override authority.
		5. Invoice was paid without required vendor signature: Controller's Office has received a signed copy of the UB92 claim for hospital care totaling \$1,148.00. Staff will be notified verbally and in writing of the necessity to adhere to policies concerning signatures required on invoices.
		<i>Anticipated Completion Date:</i>
		03/05/02 Claims payment system was modified to require a specific override before excess payment can be made.
		03/14/02 All appropriate refunds were requested.
		03/25/02 Check write including corrected payments will be made.
		03/27/02 Claims staff will meet to discuss audit findings and will receive a memo concerning adherence to payment policies.
01-SA-48	Health and Human Services  Robert Deans (919) 733-3364	<u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u>  Training regarding policy and procedure will be implemented at the Executive Meeting, Regional Management Team Meetings and at Unit Staff Meetings. Policy manual will be reviewed to determine if changes are needed.

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<i>Anticipated Completion Date:</i> July, 2002.
		Policy manual will be reviewed for clarity and to insert cross-references if needed. Quality Development Specialists will implement training for new counselors and review with current counselors.
		<i>Anticipated Completion Date:</i> September, 2002.
01-SA-49	Health and Human Services  James Norris (919) 715-8191	<u>Excess Federal Funds Held</u>  The DHHS Controller's Office Management has reiterated to the Federal Funds/Financial Reporting staff the importance of following procedures and processing monthly revenue clearing draws immediately upon month end certification. The Federal Funds/Financial Reporting staff was also reminded that the grant reconciliation should be completed and adjustments made to the NCAS immediately after the monthly revenue clearing draws are processed.  <i>Anticipated Completion Date:</i> March 4, 2002.
01-SA-50	Health and Human Services  Suzanne Marshall (919) 733-7831	<u>Federal Reports Contained Erroneous or Undocumented Data</u>  The SSP-MOE Data Report containing the keying errors was corrected and retransmitted to HHS on 1/18/2002. The staff members responsible for editing, keying and validating the SSP-MOE reports have been reminded of the importance of complete, timely and accurate federal reporting. All documentation for methodology and formulae for completing the ACF-204 are being maintained by the Planning and Information Section, who has lead responsibility for completion of the report.  <i>Anticipated Completion Date:</i> Corrective Action for the SSP-MOE Data Report was completed on January 18, 2002, with re-transmission of the data for the affected quarter. All documentation and formulae for the 2001 ACF-204 report are maintained by the Planning and Information Section. This report, with accompanying documentation, was completed in December 2001.
01-SA-51	Health and Human Services  Jack Chappell (919) 733-0169	<u>Management Decision on Subrecipient Audit Reports Not Issued</u>  See 01-SA-1 for Corrective Action Plan.
01-SA-52	State Controller  Amber Young (919) 981-5481	<u>Calculation of Interest Liability to the Federal Government Contained Errors</u>  See 01-SA-3 for Corrective Action Plan.



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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
01-SA-53	Health and Human Services  Laketha Miller (919) 715-8985	<p><u>Expenditures Erroneously Charged to Federal Programs</u></p> <p>We do not dispute this finding and have already made the correction per BC Document #24312AP025 entered on 08/17/01 with an effective date of 07/31/01. The situation was highly unusual concerning changes to the amount of the invoice and the fact that whomever pre-coded the invoice for payment used the incorrect center based on an original BD-606 that was later revised using different expenditure coding. The invoice paid in error reflects the pay codes from the original BD-606 #110099 but failed to detect the revision to this original on BD-606 #110180. Normally an expenditure of this significance would not be made without a purchase order in place but this transfer expenditure related to a major reorganization of the statewide mail distribution organization. It is also our opinion, that proper review and analysis by the Division Budget Office was inadequate to detect this error prior to closing. Due to the rarity of this type of transaction and the complexities involved and multiple revisions of both budget authorizations and invoices this does not constitute restructuring of procedures but it does call for more awareness and diligence on the part of general accounting reviews and division budget personnel's analysis prior to closeout of annual budget reports.</p> <p>Our procedures are to review the account codes and center combinations to verify that they are acceptable and also look at how positions are coded to determine if the coding appears correct. This was merely an oversight and in our opinion a very rare occurrence. However, this event has prompted the general accounting unit supervisors to be more attentive to in-depth verification of unusual transactions where purchase orders are not used to control the expenditure coding data for extraordinary events such as occurred in this finding.</p> <p>Internal control procedures are currently being revised and/or developed to ensure that postage utilization reports be received in a timely manner and that billings to other divisions are prepared and monitored for receipt of funds. If funding is not available from other divisions, documentation will be maintained explaining the circumstances.</p> <p>An adjustment to the LIHEAP program was made in August 2001 as a reclassification entry and recorded in general fund 1993 as a prior year adjustment. This correction has been made.</p> <p><i>Anticipated Completion Date:</i> Both items have been corrected at this date.</p>
01-SA-54	Health and Human Services  Laketha Miller (919) 715-8985	<p><u>Fixed Asset Records Not Updated Timely</u></p> <p>The General Accounting and Financial Management Section of the Controller's Office agrees with the finding and is taking action to include better coordination and provide training for division staff in order to more properly define roles of responsibility for the FAS coordinator positions. A</p>

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>major part of the issue was a result of not receiving accurate and well defined locations and/or copies of purchase orders and FAS forms in order to enter the data in a timely manner. We are continuing to receive updated information and copies of purchase orders and are recording this data into FAS as quickly as possible. During the month of February 2002, \$235,654.50 was recorded as new "additions" to FAS and in March 2002 another \$1,366,872.59 has been added. Due to the volume and multiple locations of equipment and the recent move of the child support office from Anderson Drive to Terminal Drive, our goal is to have as much data entered prior to preparation of the physical inventory worksheets for the current fiscal year.</p> <p>A training package for the Department has been developed and each Division's appointed Fixed Assets Coordinator will be given training in how to help us better maintain the fixed assets for the Department. Training is underway now and is expected to be completed by the end of April 2002.</p> <p><i>Anticipated Completion Date:</i> August 31, 2002.</p>
01-SA-55	Health and Human Services Jack Chappell (919) 733-0169	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>See 01-SA-1 for Corrective Action Plan.</p>
01-SA-56	Health and Human Services Barry Miller (919) 255-3935	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>Child Support Enforcement has developed a corrective action plan that includes multiple components. This year, CSE implemented the Monthly Performance Report to measure each County's performance in the areas of Establishment of Paternity and Support, Medical Enforcement, Review and Adjustment and Interstate. Additionally, CSE has made reports available that identify the specific cases that are out of compliance in these areas. The reports are available to each local office supervisor and to the Area Supervisors via the mainframe reporting system, X/PTR.</p> <p>Each Area Supervisor is required to monitor the monthly performance reports and to work with the local Supervisors to develop and implement a local corrective action plan when a county falls below acceptable standards. The three Area Supervisors met with Troy Lancaster, who conducted the audit, to review all cases that were found to be out of compliance. This meeting proved most beneficial and the information learned will be incorporated into this year's local corrective action plans for the state-operated offices.</p> <p>The DSS Data Warehouse Project is underway for Child Support Enforcement. Next year's Federal 157 Report and Federal Self-Assessment Report will be generated by the Data Warehouse. Our requirements also include the generation of these reports; not just annually,</p>

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>but every month and the capability to “drill down” to identify performance and compliance for each area, county and responsible agent. Additionally, field staff and local office staff are being trained to utilize the query tool associated with the Data Warehouse. CSE staff will be able to identify individual needs and execute queries to meet them. We anticipate that this functionality will enable the Area Supervisors and local Supervisors to pinpoint problem areas, identify problem cases and fine-tune their corrective action plans.</p> <p>The STRT team consists of experienced child support agents who go to local state operated offices and identify weaknesses based on reports, case assessment, office performance, etc. They develop a plan for improved performance and implement the plan with the cooperation of the local office. Each state-operated area has organized special teams to focus on weaknesses and to improve overall performance. These teams specialize in closing cases that meet the closure criteria, moving cases to the appropriate processing status and filing court action to establish paternity and support.</p> <p>In May, 2001 North Carolina Child Support Enforcement opened a statewide Customer Service Center. The CSC has a state-of-the-art Voice Response Unit that interfaces with ACTS to provide current information about payments, amounts ordered, amounts owed, and scheduled court hearings and appointments. Payment histories, direct deposit authorization forms, and payment coupons are mailed upon request. The call center has a trained staff, many of whom are former child support agents, to respond to more difficult questions. Not only does the new CSC provide better customer services to our custodial and non-custodial parents, it allows child support agents more time for case management activities, thereby enabling them to improve their performance.</p> <p>On March 1, 2002 CSE implemented a new interactive web site to provide custodial and non-custodial parents the same information via the web that they can obtain via the VRU at the Customer Service Center. The new web site also offers interactive child support obligation guideline worksheets and addresses and maps to all local CSE and Clerk of Court offices. Users may complete feedback forms that are sent via email to the central office Client Services Unit. All inquiries are responded to promptly using email. This service allows our customers to receive requested information quickly and allows child support agents in the local offices more time for case management activities.</p> <p>North Carolina Child Support Enforcement is devoted to developing and implementing corrective action plans on the state and local levels that will improve our compliance scores for each audit category and for the federal incentive categories. By utilizing the automation available to the program, allocating resources and managing each area and local office, we believe</p>

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		that we can bring improvement to our program.
		<i>Anticipated Completion Date:</i> CSE has initiated the corrective action plan. The Monthly Performance Reports are in production and local corrective action plans are also in place. The local plans will be updated based on local office performance. The data warehouse training for Area Supervisors has begun and training for the local offices will begin in April, 2002.
01-SA-57	Health and Human Services Laketha Miller (919) 715-8985	<u>Expenditures Erroneously Charged to Federal Programs</u>  See 01-SA-53 for Corrective Action Plan.
01-SA-58	Health and Human Services Paul Lesieur (919) 733-1259	<u>Period of Availability Not Documented</u>  The DSS Budget Office will work with the DHHS Controller's Office and Budget Planning and Analysis to development and implement a policy that will ensure all aspects to track the LIHEAP Block Grant by fiscal year thus, ensuring that the period of availability of funds requirements are met.  <i>Anticipated Completion Date:</i> August 31, 2002.
01-SA-59	Health and Human Services Jack Chappell (919) 733-0169	<u>Management Decision on Subrecipient Audit Reports Not Issued</u>  See 01-SA-1 for Corrective Action Plan.
01-SA-60	Health and Human Services Rick Stone (919) 662-4543	<u>Employee Paid for Unearned Leave</u>  The Division concurs with the auditor's finding. The Division's corrective action will be as follows. The Director, Division of Child Development, will notify all employees formally, via official e-mail and/or memorandum, as to the importance of accurately reporting their leave status and time worked in a timely manner. It will establish the following guidelines:  1) DCD employees are required to submit their timesheet to their supervisor within five (5) calendar days of the end of the reporting month;  2) Field based supervisors will ensure timesheets for all employees for which they are responsible are submitted to their respective section timekeepers in Raleigh within ten (10) calendar days from the end of the reporting month;  3) Timekeepers for each section will ensure they have a timesheet for every employee, on a monthly basis, based on up-to-date employee

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		rosters;
		4) Supervisors will notify Personnel anytime an employee is absent or going to be absent for an extended period and/or Leave Without Pay status, within 48 hours or as soon as is feasible, to preclude an overpayment situation; and,
		5) Failure to comply with these guidelines which results in an overpayment situation may result in disciplinary action being taken against the responsible person(s).
		Finally, action has been taken to recoup the remaining 100 hours that were credited in error, 50 in March and 50 in April. We believe these controls will preclude similar such incidents from occurring in the future.
		<i>Anticipated Completion Date:</i> April 30, 2002.
01-SA-61	Health and Human Services Jack Chappell (919) 733-0169	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> See 01-SA-1 for Corrective Action Plan.
01-SA-62	Health and Human Services Jack Chappell (919) 733-0169	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> See 01-SA-1 for Corrective Action Plan.
01-SA-63	Health and Human Services Chuck Harris (919) 733-9467	<u>Criminal Record Checks Not Documented</u> The Division could not provide documentation of criminal records checks on three of the thirty foster family homes tested by the State Auditor's Office. The Division has identified three issues that contributed to the failure to have this documentation in place. First, the Division had a probationary staff person licensing foster family homes who did not provide sufficient attention to ensuring that documentation of criminal records checks was always present in the licensing file. This probationary staff person no longer works for the Division. Second, at the time that these three foster family homes were being licensed, the Division had three individuals responsible for licensing foster homes in different locations and licensing files were located in different locations. It was determined that this practice was inefficient for maintaining consistent and complete information on foster homes. Since that time, the Division has consolidated the licensing functions and licensing files location to prevent the oversight of missing documentation. Third, the Division had previously made the decision to proceed with licensure when awaiting criminal records results due to the extensive turnaround time for these checks from the SBI. The SBI has made considerable progress in its turnaround time due to and automated

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>connection with the FBI. As a result, the Division issued a policy letter to all agencies, both public and private, that license foster family homes, which stated that no foster family home licenses would be issued until the criminal records checks results were received from the SBI. This letter was dated August 22, 2001, and the new policy was effective October 1, 2001. The Division will continue to follow these procedures to ensure that all licensed foster family homes have evidence of criminal records checks on file for every individual required to have a criminal records check.</p> <p><i>Anticipated Completion Date:</i> The corrective action on this issue was completed effective October 1, 2001.</p>
01-SA-64	Health and Human Services Jack Chappell (919) 733-0169	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>See 01-SA-1 for Corrective Action Plan.</p>
01-SA-65	State Controller Amber Young (919) 981-5481	<p><u>Calculation of Interest Liability to the Federal Government Contained Errors</u></p> <p>See 01-SA-3 for Corrective Action Plan.</p>
01-SA-66	Health and Human Services Paul LeSieur (919) 733-1259	<p><u>Program Was Not Monitored</u></p> <p>The Department has stated that the new methodology will be sufficient to comply with OMB Circular A-133. The Division has not gone forward with the plan to date due to the budget issues at hand. Positions to assist in the new plan were not filled and will not be filled until the budget issues are resolved. DSS will move forward with the implementation of the plan next fiscal year 2002-03.</p> <p><i>Anticipated Completion Date:</i> DSS intends to implement this monitoring plan July, 2002.</p>
01-SA-67	Health and Human Services Jack Chappell (919) 733-0169	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>See 01-SA-1 for Corrective Action Plan.</p>
01-SA-68	N.C. Teachers' and State Employee's Comprehensive Major Medical Plan Jack W. Walker, Ph.D. (919) 785-3798	<p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>The access for employees has been updated to remove terminated employees and to remove access for the employee who does not need it and to limit access for the other employee to what is needed.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed in December 2001.</p>

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		December 2001.
01-SA-69	N.C. Teachers' and State Employee's Comprehensive Major Medical Plan  Jack W. Walker, Ph.D.  (919) 785-3798	<u>Required Debarment Certification Was Not Obtained</u>  Debarment Certifications will be obtained from the Claims Processing Contractor, [personal identifying information omitted], and the case manager, [personal identifying information omitted], which are the only contract awards over \$100,000.  <i>Anticipated Completion Date:</i> Corrective action was completed on March 1, 2002.
01-SA-70	Health and Human Services  Jack Chappell  (919) 733-0169	<u>Management Decision on Subrecipient Audit Reports Not Issued</u>  See 01-SA-1 for Corrective Action Plan.
01-SA-71	Health and Human Services  Leza Wainwright  (919) 715-1360	<u>Unapproved Allocated Charges to the Medicaid Program</u>  The Controller's Office Cost Allocation Branch will amend the narrative for the cost center in question retroactive to January 1, 2000.  <i>Anticipated Completion Date:</i> March 2002. The amendment to the Division of Social Services Cost Allocation Plan for the quarter ended September 30, 2001 that was submitted to the federal Division of Cost Allocation on March 8, 2002 included the retroactive amendment.
01-SA-72	Health and Human Services  Daphne Lyon  (919) 857-4011	<u>Services Billed Were Not Supported by Medical Records</u>  DMA Program Integrity is the responsible area.  1. Four claims did not have adequate documentation supplied by the provider by the State Auditor's deadline. PI could not determine without those records whether the case had, or did not have, incorrect payments. The total amount paid for the four claims was \$84,938.78. The status as of 3/5/02 is listed below. One has been found to be correct.  05 J 129: The medical records were received 2/27/02. The review has begun.  08 J 233: The provider assures the records are being mailed to DMA within the next few days.  09 J 262: The records have been received and submitted to physician

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		for review.
		10 S 285: The medical records have been received and reviewed. Staff found no incorrect payments. (Claim value: \$41,409.36). No overpayment on this claim.
		2. One claim found to have incorrect billing.
		04 J 113: This claim was in error due to erroneous units. After reviewing the medical records, a PI case was opened, #2001-1135 (7/25/01). The provider had billed for more units of service than provided by the documentation provided for the following dates: <ul style="list-style-type: none"> <li>09/18/2000 – Provided billed for 12 units of service, but Aide flow sheet indicated she worked for 2 hours (8 units). Recoupment requested for 4 units of service, \$12.72.</li> <li>09/27/2000 – provider billed for 18 units of service, when the Aide flow sheet indicated that she provided 14 units of service (3.5 hours). Recoupment requested for 4 units of service billed and not delivered to the client, \$12.72.</li> </ul> <p>Total recoupment requested was \$25.44. The provider requested a paper appeal (received in PI on 09/17/01) for reconsideration of the recoupment requested for 09/18/2000, and provided additional documentation to support that 12 units of service were provided to the client. PI recommended the Hearing Office withdraw the recoupment request for this DOS, and reduce the total recoupment amount from \$25.44 to \$12.72. This request was forwarded to the Hearing Office on 10/23/01.</p> <p><i>Anticipated Completion Date:</i> June 2002.</p>
01-SA-73	Health and Human Services  Daphne Lyon (919) 857-4011	<p><u>Some Employees Had Improper Access to the Medicaid Management Information System and the Eligibility Information System</u></p> <p>In 2001, DMA implemented an internal online "Employee's Moving Positions" form as an added process to the DMA Security Policy and Procedures Manual. Submission of this form notifies the DMA Security Control Officer of necessary appropriate action. In addition, the DMA Human Resources staff provides a list of personnel changing positions or leaving DMA to the Security Control Officer monthly.</p> <p>The DMA EIS section is currently working with the DMA Security Officer to clarify what EIS screens are legitimate update screens, which individuals</p>



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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>have access to these screens and verification of the business reason for specific access. This process is in the final stages and will soon be added to the DMA Security Policy and Procedures Manual. The DMA Security Control Officer will develop an MS-ACCESS report from this information that will provide verification changes, modifications and necessary purging of RACF-ID rights and privileges, as well as, tighter control of update rights given for access to the Eligibility Information System.</p> <p><i>Anticipated Completion Date:</i> June 30, 2002.</p>
01-SA-74	Health and Human Services  Daphne Lyon (919) 857-4011	<p><u>Internal Control Weaknesses Were Identified in the Division's Contracting Process</u></p> <p>DMA Financial Operations – responsible section.</p> <p>The Division has implemented necessary corrective action. Future requests to contract will be submitted to the DMA Contract Office with a completed Contract Approval Form and Justification. Upon approval of the DMA Contract Office, this information will be routed to the appropriate individuals within DMA, DHHS and State Purchase and Contract for approvals.</p> <p><i>Anticipated Completion Date:</i> March 2002.</p>
01-SA-75	Health and Human Services  Jack Chappell (919) 733-0169	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>See 01-SA-1 for Corrective Action Plan.</p>
01-SA-76	Health and Human Services  Daphne Lyon (919) 857-4011	<p><u>Required System Review Report Was Not Issued</u></p> <p>The plan is being reviewed by DHHS Management, and will be published by Mid April, 2002.</p> <p><i>Anticipated Completion Date:</i> April 15, 2002.</p>
01-SA-77	Health and Human Services  Daphne Lyon (919) 857-4011	<p><u>Nursing Facility Desk Audits Were Not Completed</u></p> <p>DMA Financial Operations – Audit Section</p> <p>Over the years, the DMA Audit Section has been performing a more comprehensive desk audit and the number of nursing facilities to audit has increased. The following steps are currently being reviewed in order to complete the desk audit of cost reports on a timely basis:</p> <ul style="list-style-type: none"> <li>• Extend 180 day desk audit time to 270 days</li> </ul>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2001

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<ul style="list-style-type: none"> <li>• Increase staff by 2-3 auditors</li> <li>• Take steps to retain experienced auditors</li> <li>• Limit the scope of desk audits</li> </ul> <p><i>Anticipated Completion Date:</i> Due to staff shortages and increased number and complexity of audits, this finding will likely continue for SFY 2002.</p>
01-SA-78	State Controller Amber Young (919) 981-5481	<p><u>Calculation of Interest Liability to the Federal Government Contained Errors</u></p> <p>See 01-SA-3 for Corrective Action Plan.</p>
01-SA-79	Health and Human Services Phillip Hoffman (919) 733-7013	<p><u>Regulations Only Allow Two-Day Cash Advances to Subrecipients</u></p> <p>The Division concurs with the Auditor's finding. The DHHS Cash Management Plan was revised to ensure compliance with federal regulations that federal funds were not advanced to the area mental health centers. Within the Pioneer system of reporting and payments it was assumed that delaying federal funds payments until August was the best method to insure funds had been spent at the area mental health center in July and the August payment would be considered a "reimbursement". In the Pioneer reporting/payment methodology there is no opportunity to compare payments and expenditures. The Division will work with the DHHS Controller's Office to address the Pioneer reporting/payment methodology in the Substance Abuse Block Grant plan to gain concurrence from the federal agency that the Pioneer system complies with the regulations as stated in 45 CFR 92.20. The Division and the DHHS Controller's Office is also in the statewide implementation phase of the Integrated Payment and Reporting System (IPRS). In the IPRS area mental health centers will submit claims to the MMIS+ and be paid for each claim submitted. Final implementation is expected by June 30, 2003. At that time the Pioneer system will no longer be utilized and area mental health centers will be paid as claims are filed. Accordingly, the Division feels that the question of advance payments will no longer exist.</p> <p>Also, the Division will monitor contract payments to ensure that federal funds will not be advanced before actual expenditures have been incurred as required under the Treasurer-State Agreement (TSA) two-day advance.</p> <p><i>Anticipated Completion Date:</i> June 30, 2003.</p>
01-SA-80	Health and Human Services Phillip Hoffman	<p><u>Regulations Only Allow Two-Day Cash Advances to Subrecipients</u></p> <p>See 01-SA-79 for Corrective Action Plan.</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2001

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
	(919) 733-7013	
01-SA-81	Health and Human Services Leza Wainwright (919) 715-1360	<p><u>Inadequate Controls Over Amendments to Cost Allocation Plan</u></p> <p>The Controller's Office Cost Accounting Branch will develop a procedure outlining the requirements for amendments to public assistance cost allocation plans. The Controller's Office will share this procedure when it is finalized with all DHHS Divisions operating under cost allocation plans and will recommend that the Divisions develop internal procedures to ensure timely compliance with the requirements outlined in the Controller's Office procedure.</p> <p><i>Anticipated Completion Date:</i> April 2002: The Cost Accounting Branch will finalize the Procedure outlining the requirements for amendments to public assistance cost allocation plans.</p> <p><i>Anticipated Completion Date:</i> May 2002: The DHHS Controller will approve the Procedure developed by the Cost Accounting Branch. The Controller will write to Division Directors of Divisions operating under public assistance cost allocation plans to inform them of the Controller's Office procedure and to request that they develop procedures within their Divisions to ensure timely compliance with the requirements outlined in the Controller's Office procedure.</p> <p><i>Anticipated Completion Date:</i> July 2002 forward: The Cost Accounting Branch will monitor Divisions' compliance with these requirements and will bring to management's attention any deviations from the established procedures.</p>
01-SA-82	Health and Human Services Phillip Hoffman (919) 733-7013	<p><u>Regulations Only Allow Two-Day Cash Advances to Subrecipients</u></p> <p>See 01-SA-79 for Corrective Action Plan.</p>
01-SA-83	Health and Human Services Phillip Hoffman (919) 733-7013	<p><u>Accounting Records Are Inadequate to Support Federal Grant Compliance Requirements</u></p> <p>As noted in the overall audit response, the Division was not out of compliance in meeting the obligation of the SAPT primary prevention amount earmarked for alcohol and drug prevention/treatment. It was also agreed that the Division was not out of compliance in meeting the requirement for early intervention services for HIV disease. The issue was how the Division currently tracks the SAPT block grant funds on the State's fiscal year. Beginning with the FFY02 award, the Division will work with the DHHS Controller's Office to set up unique RCC's to track how the SAPT block grant awards are expended in order to correlate the earmarking</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2001

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>requirements more clearly. In addition, separate accounts have been established to track prevention set-aside and HIV requirements as follows:</p> <p>Acct: 536911 CR Child SA Prevention</p> <p>Acct: 536912 UCR Adult SA Prevention</p> <p>Acct: 536913 UCR HIV</p> <p><i>Anticipated Completion Date:</i> June 30, 2002.</p>
01-SA-84	Health and Human Services Phillip Hoffman (919) 733-7013	<p><u>Inadequate Control Over Level of Effort Reports</u></p> <p>The Division will revise current internal controls when providing information used in preparation of the level of effort (LOE) reports. Information used in preparing the LOE reports, as part of the SAPT block grant application, includes data from various source documents within the Division and other State agencies. Source documents will be required by the Division as part of the internal controls for review and approval before becoming an official part of the LOE report.</p> <p>The Division will review all data and supporting documents for accuracy and consistency of information provided as part of the SAPT block grant application.</p> <p><i>Anticipated Completion Date:</i> July 1, 2002.</p>
01-SA-85	Health and Human Services Phillip Hoffman (919) 733-7013	<p><u>Accounting Records are Inadequate to Support Federal Grant Compliance Requirements</u></p> <p>See 01-SA-83 for Corrective Action Plan.</p>
01-SA-86	Health and Human Services Phillip Hoffman (919) 733-7013	<p><u>Monitoring Procedures for Subrecipients Need Improvements</u></p> <p>In cooperation with the Program Accountability Branch, the Substance Abuse Services Section will immediately proceed with the delineation, adoption, and implementation of an amended SAPT block grant monitoring protocol to include the auditor's review of the Level of Eligibility (LOE) Reporting Form which determines eligibility in the clinical record of all Substance Abuse Services clients to insure that services are being delivered to individuals with a Primary Disability of Substance Abuse.</p> <p>The Division does not agree with the finding related to the semi-annual compliance reports. The Division's response to last years audit finding (ref.# DHHS-DMH-SAPTBG CFDA #93.959 #4460 00-SA-70) stated that, "Beginning in SFY00-01, the following specialty program staff in the Substance Abuse Services Section will be responsible for additional</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2001

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>SAPTBG monitoring of area program compliance with designated SAPTBG requirements included in the Performance Agreement.” Upon review of this statement, the Division contacted [personal identifying information omitted], State Auditor, at 9:40 am on November 29, 2001 to report the incorrect SFY documented in the final audit. The auditor agreed that the SFY printed was incorrect. The correct audit response should have read, “Beginning in SFY01-02,....” The original audit finding was documented in March, 2001 with a correction action plan to begin July, 2001.</p> <p>The Contractor Progress Reports are received monthly, quarterly and/or annually depending on the type of services provided for a particular project. The Substance Abuse Section in conjunction with the Administration and Contracts Unit will establish guidelines for monitoring the receipt of these reports in a timely manner depending on each contractor’s timeframe submission of the Progress Report. Each Progress Report will be reviewed by the Substance Abuse Contract Administrator within 30 days of receipt of the report for approval.</p> <p><i>Anticipated Completion Date:</i> July 1, 2002.</p>
01-SA-87	Health and Human Services  Jack Chappell (919) 733-0169	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>See 01-SA-1 for Corrective Action Plan.</p>
01-SA-88	State Controller  Amber Young (919)-981-5481	<p><u>State Failed to Remit Matching Contributions to Employee Pension Fund</u></p> <p>The Office of the State Controller (OSC) received the employer share of retirement contributions for the period February through June 30, 2001 as required by Governor Easley’s Executive Order Number 3. David McCoy, State Budget Officer, directed \$82.6 million be returned to the retirement system and \$129.9 million to be used to assist the General Fund in a revenue shortfall for the fiscal year ending June 30, 2001. In December, 2001 the General Assembly enacted legislation (Section 21 of Session Law 2001-513) to appropriate funds over a five year period beginning July 1, 2003 to the Teachers and State Employees’ Retirement System that would have been contributions made between February and June 30, 2001. The funds would be repaid with interest. The OSC has followed all procedures mandated by the Easley Executive Order Number 3, Office of State Budget and Management and the General Assembly through legislative action. The OSC will discuss with the appropriate federal agency the actions of the Executive Order and the intent of the legislation enacted by the General Assembly.</p> <p><i>Anticipated Completion Date:</i> September 30, 2002.</p>