



FISCAL YEAR 2024

State of Georgia

Single Audit Report

Greg S. Griffin | State Auditor



DOAA

Georgia Department
of Audits & Accounts





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Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

April 23, 2025

The Honorable Brian P. Kemp
Governor of Georgia
and
Members of the General Assembly
Citizens of the State of Georgia

We are pleased to present the State of Georgia's (State) Single Audit Report for the year ended June 30, 2024. The single audit satisfies the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). All of the information required for the single audit is included in this report except for the State's financial statements and our report thereon, which are included in the State of Georgia Annual Comprehensive Financial Report (ACFR). The Single Audit Report contains our:

- Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*;
- Report on Compliance for Each Major Federal Program;
- Report on Internal Control Over Compliance;
- Report on Schedule of Expenditures of Federal Awards (SEFA) Required by the Uniform Guidance;
- Schedule of Findings and Questions Costs;
- Statewide SEFA and Related Notes Required by the Uniform Guidance;
- Summary Schedule of Prior Audit Findings;
- Corrective Action Plan for Current Year findings; and
- Listing of Organizational Units Comprising the State of Georgia Reporting Entity.

We would like to express our appreciation to all those involved in the preparation and completion of this report. We believe the results of this statewide audit provide valuable information to the State's decision makers and others interested in the activities of the State of Georgia.

Respectfully submitted,

Greg S. Griffin
State Auditor



STATE OF GEORGIA
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State Auditor

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Brian P. Kemp, Governor of Georgia
and
Members of the General Assembly of the State of Georgia

We have audited the financial statements of the governmental activities, aggregate discretely presented component units, each major fund (except the unemployment compensation fund), and aggregate remaining fund information, and we were engaged to audit the business-type activities and unemployment compensation fund, of the State of Georgia (State) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated April 23, 2025. We conducted our audit in accordance with the auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Our report disclaims an opinion on the business-type activities and unemployment compensation fund. Because of the matter described in the "Basis for Disclaimer of Opinion" section of our Report on the Audit of the Financial Statements, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the business-type activities and unemployment compensation fund.

Our report includes a reference to other auditors who audited the financial statements of the State entities listed below, as described in our report on the State's basic financial statements.

Augusta University Foundation, Inc. and
Subsidiaries
Augusta University Real Estate Corporation
Augusta University Real Estate Foundation, Inc.
Augusta University Research Institute, Inc.
Employees' Retirement System of Georgia
Georgia Advanced Technology Ventures, Inc.
and Subsidiaries
Georgia Building Authority
Georgia Environmental Finance Authority
Georgia Gwinnett College Foundation, Inc.
Georgia Housing and Finance Authority
Georgia Lottery Corporation

Georgia Tech Athletic Association
Georgia Tech Facilities, Inc.
Georgia Tech Foundation, Inc.
Georgia Tech Research Corporation
Kennesaw State University Foundation, Inc.
Medical College of Georgia Foundation, Inc.
Middle Georgia State University Real Estate
Foundation, Inc. and Subsidiaries
Teachers Retirement System of Georgia
The University of Georgia Foundation
University of Georgia Athletic Association, Inc.
University of Georgia Research Foundation, Inc.
and Subsidiaries

Georgia Ports Authority	University of North Georgia Real Estate
Georgia Southern University Housing	Foundation, Inc. and Subsidiaries
Foundation, Inc. and Subsidiaries	UWG Real Estate Foundation, Inc.
Georgia State Financing and Investment Commission	University System of Georgia Foundation, Inc.
Georgia State University Athletic Association, Inc.	and Affiliates
Georgia State University Foundation, Inc.	VSU Auxiliary Services Real Estate Foundation, Inc.
Georgia State University Research Foundation, Inc.	

The other auditors audited the financial statements of the State entities listed below in accordance with GAAS but not in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with those entities.

Augusta University Real Estate Corporation	Georgia Tech Foundation, Inc.
Augusta University Real Estate Foundation, Inc.	Kennesaw State University Foundation, Inc.
Georgia Advanced Technology Ventures, Inc.	Medical College of Georgia Foundation, Inc.
and Subsidiaries	Middle Georgia State University Real Estate
Georgia Gwinnett College Foundation, Inc.	Foundation, Inc. and Subsidiaries
Georgia Lottery Corporation	The University of Georgia Foundation
Georgia Southern University Housing	University of Georgia Athletic Association, Inc.
Foundation, Inc. and Subsidiaries	University of North Georgia Real Estate
Georgia State University Athletic Association, Inc.	Foundation, Inc. and Subsidiaries
Georgia State University Foundation, Inc.	UWG Real Estate Foundation, Inc.
Georgia Tech Athletic Association	VSU Auxiliary Services Real Estate Foundation, Inc.
Georgia Tech Facilities, Inc.	

This report includes our consideration of the results of the other auditors' testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the State's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying *Schedule of Findings and Questioned Costs*, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a

combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the State's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2024-002, 2024-003, 2024-004, 2024-006, and 2024-007 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2024-001, 2024-005, 2024-008, 2024-009, 2024-010, 2024-011, 2024-012, and 2024-013 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2024-001, 2024-002, 2024-003, 2024-004, 2024-005, 2024-007, 2024-008, 2024-009, 2024-011, 2024-012, and 2024-013. Additionally, if the scope of our work had been sufficient to enable us to express an opinion on the business-type activities and unemployment compensation fund, other instances of noncompliance or other matters may have been identified and reported herein.

State's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the State's response to the findings identified in our audit and described in the accompanying *Schedule of Findings and Questioned Costs*. The State's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Greg S. Griffin
State Auditor

April 23, 2025



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Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

The Honorable Brian P. Kemp, Governor of Georgia
and
Members of the General Assembly of the State of Georgia

Report on Compliance for Each Major Federal Program

Adverse, Qualified, and Unmodified Opinions

We have audited the State of Georgia's (State) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the State's major federal programs for the year ended June 30, 2024. The State's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying *Schedule of Findings and Questioned Costs*.

Adverse Opinion on Unemployment Insurance Program (17.225)

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse, Qualified, and Unmodified Opinions" section of our report, the State did not comply, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Unemployment Insurance Program (17.225) for the year ended June 30, 2024.

Qualified Opinions on Child Nutrition Cluster (10.553, 10.555, 10.556, 10.559, 10.582), Children's Health Insurance Program (93.767), Block Grants for Community Mental Health Services (93.958), Block Grants for Prevention and Treatment of Substance Abuse (93.959), and Coronavirus State and Local Fiscal Recovery Funds (21.027)

In our opinion, except for the noncompliance described in the "Basis for Adverse, Qualified, and Unmodified Opinions" section of our report, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Child Nutrition Cluster (10.553, 10.555, 10.556, 10.559, 10.582), Children's Health Insurance Program (93.767), Block Grants for Community Mental Health Services (93.958), Block Grants for Prevention and Treatment of Substance Abuse (93.959), and Coronavirus State and Local Fiscal Recovery Funds (21.027) for the year ended June 30, 2024.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, based on our audit and the reports of other auditors, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying *Schedule of Findings and Questioned Costs* for the year ended June 30, 2024.

As stated in our report on the basic financial statements, we did not audit the financial statements of the State entities listed below nor did we audit compliance for the major federal programs or percentages of these federal programs at the State entities identified in the table on the following page.

Augusta University Foundation, Inc. and Subsidiaries	Georgia Tech Athletic Association
Augusta University Real Estate Corporation	Georgia Tech Facilities, Inc.
Augusta University Real Estate Foundation, Inc.	Georgia Tech Foundation, Inc.
Augusta University Research Institute, Inc.	Georgia Tech Research Corporation
Employees' Retirement System of Georgia	Kennesaw State University Foundation, Inc.
Georgia Advanced Technology Ventures, Inc. and Subsidiaries	Medical College of Georgia Foundation, Inc.
Georgia Building Authority	Middle Georgia State University Real Estate Foundation, Inc. and Subsidiaries
Georgia Environmental Finance Authority	Teachers Retirement System of Georgia
Georgia Gwinnett College Foundation, Inc.	The University of Georgia Foundation
Georgia Housing and Finance Authority	University of Georgia Athletic Association, Inc.
Georgia Lottery Corporation	University of Georgia Research Foundation, Inc. and Subsidiaries
Georgia Ports Authority	University of North Georgia Real Estate Foundation, Inc. and Subsidiaries
Georgia Southern University Housing Foundation, Inc. and Subsidiaries	UWG Real Estate Foundation, Inc.
Georgia State Financing and Investment Commission	University System of Georgia Foundation, Inc. and Affiliates
Georgia State University Athletic Association, Inc.	VSU Auxiliary Services Real Estate Foundation, Inc.
Georgia State University Foundation, Inc.	
Georgia State University Research Foundation, Inc.	

The financial statements of the above mentioned State entities and the compliance for the federal programs/clusters identified in the table below were audited by other auditors whose reports, including reports on compliance and internal control over compliance, have been furnished to us. This report includes our consideration of the results of the other auditors' testing of compliance and internal control over compliance that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

State Entity	Assistance Listing Number(s)	Program or Cluster Title	% of Program or Cluster Audited by Other Auditors
Georgia Housing and Finance Authority	21.023	Emergency Rental Assistance Program	100%
Georgia Environmental Finance Authority	66.458	Clean Water State Revolving Fund	100%
	66.468	Drinking Water State Revolving Fund	100%
Georgia Institute of Technology	84.SFA ¹	Student Financial Assistance Cluster	13%
University of Georgia			
Georgia Institute of Technology/Georgia Tech Research Corporation	R&D ¹	Research and Development (R&D) Cluster	88%
University of Georgia/ University of Georgia Research Foundation, Inc.			
The federal award expenditures audited by Other Auditors comprise 6.11 percent of the State’s total expenditures of federal awards.			
¹ The Assistance Listing Numbers included in the cluster are identified in the Schedule of Expenditures of Federal Awards.			

Basis for Adverse, Qualified, and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the State and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse, qualified, and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the State's compliance with the compliance requirements referred to above.

Matters Giving Rise to Adverse Opinion on Unemployment Insurance Program (17.225)

As described in the accompanying *Schedule of Findings and Questioned Costs*, the State did not comply with requirements regarding the Unemployment Insurance Program (17.225) as described in findings 2024-032, 2024-033, and 2024-035 for Eligibility and Special Tests and Provisions. Compliance with such requirements is necessary, in our opinion, for the State to comply with requirements applicable to that program.

Matters Giving Rise to Qualified Opinions on Child Nutrition Cluster (10.553, 10.555, 10.556, 10.559, 10.582), Children’s Health Insurance Program (93.767), Block Grants for Community Mental Health Services (93.958), Block Grants for Prevention and Treatment of Substance Abuse (93.959), and Coronavirus State and Local Fiscal Recovery Funds (21.027)

As described in the accompanying *Schedule of Findings and Questioned Costs*, in findings 2024-014, 2024-027, 2024-030, and 2024-037 the State did not comply with requirements regarding the following:

<i>Finding No.</i>	<i>Assistance Listing No. and Program (or Cluster) Title</i>	<i>Compliance Requirement</i>
2024-014	10.553, 10.555, 10.556, 10.559, 10.582 Child Nutrition Cluster	Reporting
2024-027	93.767 Children’s Health Insurance Program	Eligibility
2024-030	93.958 Block Grants for Community Mental Health Services 93.959 Block Grants for Prevention and Treatment of Substance Abuse	Reporting
2024-037	21.027 Coronavirus State and Local Fiscal Recovery Funds	Procurement and Suspension and Debarment

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the State's federal programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the State's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2024-015, 2024-019, 2024-021, 2024-022, 2024-028, and 2024-029. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the State's response to the noncompliance findings identified in our compliance audit and described in the accompanying *Schedule of Findings and Questioned Costs*. The State's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2024-014, 2024-025, 2024-027, 2024-030, 2024-031, 2024-032, 2024-033, 2024-035, and 2024-037 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2024-015, 2024-016, 2024-017, 2024-018, 2024-019, 2024-020, 2024-021, 2024-022, 2024-023, 2024-024, 2024-026, 2024-028, 2024-029, 2024-034, 2024-036, and 2024-038 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the State's response to the internal control over compliance findings identified in our audit and described in the accompanying *Schedule of Findings and Questioned Costs*. The State's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, aggregate discretely presented component units, each major fund (except the unemployment compensation fund), and aggregate remaining fund information, and we were engaged to audit the business-type activities and unemployment compensation fund, of the State as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated April 23, 2025.

We were engaged for the purpose of forming opinions on the financial statements that collectively comprise the State's basic financial statements. We have issued unmodified opinions for all opinion units, except for the business-type activities and unemployment compensation fund, on which we expressed no opinion.

As of the date of our audit report, the State's Department of Labor was unable to provide sufficient appropriate audit evidence for the balances and financial activity of the receivables and payables of the unemployment compensation fund. There was a lack of internal controls over benefit payments, and we were unable to obtain sufficient appropriate audit evidence to determine or verify by alternative means whether certain paid claims met eligibility requirements. Also, as of the date of our audit report, management was still in the process of determining the balance for receivables and related payables due to overpayments of certain unemployment insurance claims. The State's records do not permit us, nor is it practical to extend or apply other auditing procedures, to obtain sufficient appropriate audit evidence to conclude that the receivable and payable balances and revenues, expenses and related cash flows in the unemployment compensation fund were free of material misstatement. As a result of these matters, we were unable to determine whether further audit adjustments may have been necessary in

respect to the recorded or unrecorded receivables, payables, and the elements making up the statements of activities and cash flows.

The accompanying *Schedule of Expenditures of Federal Awards* is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied by us and other auditors in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, based on our audit, the procedures performed as described above, and the reports of the other auditors, except for the effect of the disclaimer referred to above, the *Schedule of Expenditures of Federal Awards* is fairly stated in all material respects in relation to the basic financial statements as a whole.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Greg S. Griffin". The signature is fluid and cursive, with a horizontal line extending from the end.

Greg S. Griffin
State Auditor

April 23, 2025

Schedule of Findings and Questioned Costs

The *Schedule of Findings and Questioned Costs* (Schedule) was prepared in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule contains the following sections:

Section I - Summary of Auditor's Results

A summary of the results of our audit and a list of the State's major federal programs are presented in this section of the Schedule.

Section II - Financial Statement Findings

This section presents findings related to the financial statements, including any material weaknesses or significant deficiencies in internal control over financial reporting and noncompliance and other matters that are required to be reported in accordance with *Government Auditing Standards*. Financial statement findings are organized by State entity (entity number).

Section III - Federal Award Findings and Questioned Costs

This section presents federal award findings and questioned costs. Findings are reported for material weaknesses or significant deficiencies in internal control over compliance and material noncompliance with the compliance requirements that have a direct and material effect on each of the State's major federal programs and other findings and questioned costs that are required to be reported pursuant to Title 2 CFR 200.516(a). Federal award findings are organized by federal agency, State entity (entity number), federal program, and compliance requirement.



STATE OF GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION I – SUMMARY OF AUDITOR'S RESULTS
YEAR ENDED JUNE 30, 2024

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Governmental Activities; Aggregate Discretely Presented Component Units; Governmental – General Fund; Governmental – General Obligation Bond Fund; Enterprise – Higher Education Fund; Enterprise – State Health Benefit Fund; and Aggregate Remaining Fund Information	Unmodified
--	------------

Business-Type Activities and Enterprise - Unemployment Compensation Fund	Disclaimer
--	------------

Internal control over financial reporting:

- | | |
|---|-----|
| ▪ Material weakness(es) identified? | Yes |
| ▪ Significant deficiency(ies) identified? | Yes |

Noncompliance material to financial statements noted?	Yes
---	-----

Federal Awards

Internal control over major programs:

- | | |
|---|-----|
| ▪ Material weakness(es) identified? | Yes |
| ▪ Significant deficiency(ies) identified? | Yes |

Type of auditor's report issued on compliance for major programs:

Child Nutrition Cluster (10.553, 10.555, 10.556, 10.559, 10.582)	Qualified
Coronavirus State and Local Fiscal Recovery Funds (21.027)	Qualified
Unemployment Insurance Program (17.225)	Adverse
Children's Health Insurance Program (93.767)	Qualified
Block Grants for Community Mental Health Services (93.958)	Qualified
Block Grants for Prevention and Treatment of Substance Abuse (93.959)	Qualified
All other major programs	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
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Dollar threshold used to distinguish between Type A and Type B programs:	\$47,291,948
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Auditee qualified as low-risk auditee?	No
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Identification of Major Programs:

The table on the following page lists the major programs in order by Assistance Listing number (ALN). For each cluster, the first ALN in the cluster designates its placement within the table.

STATE OF GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION I – SUMMARY OF AUDITOR’S RESULTS
YEAR ENDED JUNE 30, 2024

Major Programs

Federal Agency	Program or Cluster Title	ALN
U.S. Department of Agriculture	Pandemic EBT Food Benefits	10.542
	SNAP Cluster	10.551, 10.561
	Child Nutrition Cluster	10.553, 10.555, 10.556, 10.559, 10.582
	Food Distribution Cluster	10.565, 10.568, 10.569
U.S. Department of the Interior	Fish and Wildlife Cluster	15.605, 15.611
U.S. Department of Justice	Crime Victim Assistance	16.575
U.S. Department of Labor	Unemployment Insurance	17.225
U.S. Department of Transportation	Formula Grants for Rural Areas and Tribal Transit Program	20.509
U.S. Department of the Treasury	Emergency Rental Assistance Program	21.023
	Coronavirus State and Local Fiscal Recovery Funds	21.027
U.S. Department of Veterans Affairs	Veterans State Nursing Home Care	64.015
U.S. Environmental Protection Agency	Clean Water State Revolving Fund	66.458
	Drinking Water State Revolving Fund	66.468
U.S. Department of Education	Career and Technical Education – Basic Grants to States	84.048
U.S. Department of Health and Human Services	Aging Cluster	93.044, 93.045, 93.053
	Immunization Cooperative Agreements	93.268
	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323
	Temporary Assistance for Needy Families	93.558
	Low-Income Home Energy Assistance	93.568
	Social Services Block Grant	93.667
	Children’s Health Insurance Program	93.767

STATE OF GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION I – SUMMARY OF AUDITOR’S RESULTS
YEAR ENDED JUNE 30, 2024

Major Programs (continued)

Federal Agency	Program or Cluster Title	ALN
U.S. Department of Health and Human Services <i>(continued)</i>	Medicaid Cluster	93.775, 93.777, 93.778
	Block Grants for Community Mental Health Services	93.958
	Block Grants for Prevention and Treatment of Substance Abuse	93.959
U.S. Department of Homeland Security	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036
Various	Student Financial Assistance Cluster	Various*
	Research and Development (R&D) Cluster	Various*
<i>*See SEFA for a detail of each AL Number and Title included in the Cluster</i>		

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**FINANCIAL STATEMENT FINDINGS REPORTED UNDER
GOVERNMENT AUDITING STANDARDS**

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¹The entity number represents the control number that was assigned to each State entity.

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STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH

2024-001 Continue to Strengthen Application Risk Management Program

Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Repeat of Prior Year Findings:	2023-003, 2022-003, 2021-003, 2020-004, 2019-006, 2018-006

Description:

The Department of Community Health should continue to strengthen controls over its application risk management program.

Background Information:

The Department of Community Health (DCH) relies extensively on automated data processing controls contained within computer systems and business processes of various third-party vendors to process payment claims for the Medicaid program and Children's Health Insurance Program (CHIP). Internal controls over services provided by vendors and their related computer systems and business processes are essential for ensuring the security, confidentiality, availability, reliability, and integrity of Medicaid and CHIP payment data.

As part of our fiscal year 2024 audit, we followed up on the DCH's efforts to implement corrective action plans in response to the prior year finding in which we reported the DCH did not have adequate controls in place over its application risk management program related to the claims and payment processing of Medicaid benefits. Although the DCH has not fully implemented all its corrective action plans, we noted that ongoing efforts are being made.

Criteria:

Pursuant to the *Official Code of Georgia Annotated* (OCGA) §50-25-4(a)(20), the Georgia Technology Authority (GTA) is to establish technology security policies, standards, and services to be used by all agencies. The DCH is responsible for establishing and maintaining an information technology (IT) risk management program as required by the following GTA policies and standards related to assessing and managing IT risks:

- Information Security Risk Management Policy (PS-08-031) – Each agency shall institute an organization-wide risk management approach to information security that assesses the risks (including the magnitude of harm that could result from the unauthorized access, use, disclosure, disruption, modification, or destruction) to information and systems.
- Risk Management Framework Standard (SS-08-041) – To adopt and implement a risk-based approach to information security and shall use the National Institute of Standards and Technology (NIST) risk management framework.
- Security Controls Review and Assessment Policy (PS-08-029.02) – To establish requirements for agencies to assess security controls for IT systems.

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- Outsourced IT Services and Third-Party Interconnections Standard (SS-08-044) – To establish requirements for agencies to ensure adherence to established security requirements by third-party IT service providers and/or interconnections.
- Information Security Controls Policy (PS-17-001) – To improve how security controls are managed within the State’s shared-service environment and third-party service providers.
- Information Security Controls Standard (SS-17-001) – Agencies, Service Providers, and Integrators operating in a shared-service environment are responsible for ensuring that applicable NIST 800-53 security controls are implemented and operated effectively.

Additionally, as a recipient of federal awards, the DCH is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Further, the DCH is required to conduct periodic risk analysis to ensure that appropriate, cost-effective safeguards are incorporated into new and existing systems when significant system changes occur. The DCH is also responsible for establishing and maintaining a system security plan and performing biennial system reviews involved in the administration of U.S. Department of Health and Human Services programs in accordance with Title 45 CFR section 95.621(f).

An effective risk management program should also include elements listed below in order to reduce the risk of error, misuse, or fraud:

1. Policies and procedures designed to address security of the physical location of resources, equipment, software and data, telecommunications, and personnel;
2. Disaster recovery and business contingency plans;
3. Emergency preparedness; and
4. Review and monitoring of complimentary user entity controls as defined by service organizations.

Condition:

Our review of the DCH’s risk management program related to automated data processing systems revealed the deficiencies described below.

Risk Analysis:

We noted risks are assessed for the Medicaid Management Information System (MMIS); however, a formal risk analysis process has not yet been established and does not include all data processing systems for the Medicaid and CHIP programs.

System Security Reviews (SSRs):

While the DCH stated that System and Organizational Controls (SOC) Type II reports and the related complementary user entity controls (CUECs) are obtained and reviewed on an annual basis, there was no documented evidence that these reviews were taking place. In addition, we

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noted that assessments to determine whether controls are in place, operating effectively, and successfully mitigating the DCH's risks were not being performed.

Systems Security Plans (SSPs):

The DCH has formally documented a SSP for one of its automated data processing systems; however, the plan was not approved until August 5, 2024, which was outside of the audit period under review.

Cause:

The DCH did not have sufficient resources needed in order to address all noted deficiencies within the current fiscal year.

Effect:

The lack of a formal IT risk management program results in noncompliance with the applicable state and federal requirements and exposes the DCH to unnecessary risk of error, misuse, fraud, or loss of data from both internal and external forces which could impact the integrity and reliability of data used for the claims and payment processing of Medicaid and CHIP benefits.

Recommendation:

The DCH should continue to allocate necessary resources to implement a formal risk management program to allow management to gain reasonable assurance the DCH will achieve its agency and program objectives and comply with operational, financial reporting, and compliance requirements. An effective risk management program should, at a minimum, address Risk Analysis, SSRs, and SSPs.

The DCH should also review and assess SOC reports and the CUECs expected to be in place at the DCH and develop a process for tracking the results of these reviews.

Views of Responsible Officials:

We concur with this finding.

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STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH (*continued*)

2024-002 Improve Internal Controls over Cash Accounts

Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance

Description:

The Department of Community Health should improve internal controls over cash account operations.

Background Information:

The Department of Community Health (DCH) is responsible for the administration and monitoring of the State of Georgia's health care programs, including Medicaid, PeachCare for Kids, and the State Health Benefit Plan (SHBP). In administering these programs, the DCH is responsible for managing centralized bank accounts and documenting internal controls over these bank accounts. The design and operation of the DCH's internal controls over cash accounts should ensure compliance with applicable statewide policies and the accurate and complete reporting of cash balances in its financial statements.

Criteria:

Pursuant to the *Official Code of Georgia Annotated* (OCGA) §50-5B-3, the State Accounting Office (SAO) is to prescribe state-wide accounting policies, procedures, and practices and has developed the Statewide Accounting Policy Manual and Statewide Business Process Policies and Procedures to accomplish this directive. The DCH management is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of accurate financial reporting and compliance with applicable laws and regulations, as well as statewide policies and procedures, including the Bank Reconciliation Policy reflected within the Statewide Business Process Policies and Procedures. The Bank Reconciliation Policy states, "It is the responsibility of each organization to reconcile all of their bank [accounts] at least monthly, and within 30 days upon receipt of the bank statement... Bank reconciliations should clearly show the balances being reconciled, including the details (and subsequent resolution) of all reconciling items."

Condition:

Auditors identified a population of 16 June bank reconciliations, covering 48 bank accounts, for testing. All reconciliations were selected for review by the auditors to determine if they were performed in a timely manner, reconciling items were resolved appropriately, and activity was recorded appropriately on the general ledger. The following deficiencies were identified:

- Post-closing adjustments in the amounts of \$297,861,462.05 and \$(229,803) were made to present cash balances on the financial statements.
- Auditors noted significant, long-standing reconciling items, including items dating back as far as fiscal year 2020.
- Untimely reconciliations were performed for 8 of the 16 bank reconciliations tested as they were not prepared and reviewed within 30 days of receipt of the bank statement.

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- One bank account in the amount of \$1,061,546 was not included on the financial statements.
- Nine bank accounts closed in fiscal year 2021 continued to be reported in the general ledger.

Cause:

The DCH's failure to maintain accurate cash accounts and produce timely bank reconciliations can be attributed to a lack of proper internal controls and oversight over the bank reconciliation process and general ledger maintenance. In addition, noncompliance with applicable SAO policies and procedures contributed to the deficiencies identified. Further, the DCH relies heavily on manual adjustments within the general ledger rather than utilizing system functionality to track balance sheet activity.

Effect:

Due to ineffective reconciliation processes, there is an increased risk of financial misstatement, fraud, and the possible misappropriation of the DCH's assets. The DCH's reliance on manual processes increases the risk of reporting errors and omissions. These issues also led to unreliable financial reporting, requiring significant PCAs to produce materially correct financial statements.

Recommendation:

The DCH should dedicate time and resources to identify and eliminate long-outstanding reconciling items. The DCH management should also improve the bank reconciliation process by allocating well-trained staff to ensure reconciliations are prepared and reviewed timely within the 30-day requirement. In addition, the DCH should reduce their reliance on manual adjustments and enhance system functionality to track balance sheet activity throughout the year and require sufficient documentation for any adjustments. Further, the DCH should implement procedures to monitor bank closures and ensure closed bank accounts and their balances are promptly recorded in the general ledger.

Views of Responsible Officials:

We concur with this finding. DCH generally agrees with the finding but emphasizes that there are no issues or misstatements regarding the financial statement amount reported, other than the one missed bank account with an insignificant interest amount. Additionally, the causes for the older reconciling items and the nine closed bank accounts still on the General Ledger (GL) will be addressed as the prior fiscal year cleanup efforts conclude in fiscal year 2025.

In regard to use of the term "unsupported" in reference to amounts in PCAs, DCH's stance is that the amount is supported because the correct ending balance is known for the account and the amount in the PCA moves the current balance to the proper ending balance.

While DCH agrees that there are more manual adjustments to the GL than preferred, these adjustments are largely related to the ongoing prior year GL clean-up efforts and are not taking the place of normal transactions. For these transactions, the modules in the system are utilized, and once clean-up efforts are completed, manual adjustments will be limited to those that would normally be necessary.

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Auditor's Concluding Remarks:

Cash is highly susceptible to misappropriation and fraud, and even minor discrepancies can indicate significant control weaknesses. Given the information reflected above, we reaffirm our finding and will review the status of the finding during our next audit.

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STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH (*continued*)

2024-003 Strengthen Accounting Controls Overall

Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Repeat of Prior Year Findings:	2023-002, 2022-002

Description:

The Department of Community Health should strengthen internal controls over accounting and financial reporting processes and procedures to ensure the accuracy of the information it prepares for the State's financial statements and note disclosures.

Background Information:

The Department of Community Health (DCH) is responsible for the administration and monitoring of the State of Georgia's health care programs, including Medicaid, PeachCare for Kids, and the State Health Benefit Plan (SHBP). The DCH's accounting office is responsible for the DCH's financial reporting, including the accurate and timely entry and approval of financial transactions.

State organizations provide information to the State Accounting Office (SAO) to permit the proper accounting and reporting of financial information in the State's *Annual Comprehensive Financial Report* (ACFR) and *Schedule of Expenditures of Federal Awards* (SEFA). The SAO has created several financial reporting forms to facilitate this process. State agencies, including the DCH, complete and submit the forms to the SAO as part of the annual reporting process. The DCH also prepares financial statements that are provided to the SAO for inclusion in the ACFR.

Criteria:

The DCH management is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of accurate financial reporting in accordance with generally accepted accounting principles (GAAP) and compliance with applicable statutes and regulations.

In addition, general ledger maintenance is crucial for accurate financial record-keeping. The DCH management is responsible for general ledger maintenance to ensure that financial transactions are recorded in a timely manner, to reconcile accounts regularly and to generate reliable financial statements. This ensures transparency, compliance with regulations, and facilitates effective decision-making by providing a clear overview of the agency's financial health.

Further, pursuant to the *Official Code of Georgia Annotated* (OCGA) §50-5B-3, the State Accounting Office (SAO) is to prescribe state-wide accounting policies, procedures, and practices and has developed the Statewide Accounting Policy Manual to accomplish this directive. The DCH management is responsible for following these statewide policies, including the Control/Clearing Accounts - Balancing Requirements Policy, which states, "At a minimum, clearing accounts should equal zero by fund type and organization."

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Condition:

Our testing revealed several internal control issues with the reliability of the data reported on the general ledger. Some of the more significant items found were as follows:

- Excessive post-closing adjustments (PCAs) were recorded to adjust account balances and correct general ledger errors, in addition to standard adjustments required for financial statement preparation purposes.
- Unreconciled clearing accounts were identified. Fourteen unreconciled asset clearing accounts totaling \$146,929,565 remained on the general ledger at year-end. Two unsupported PCAs were made to remove these balances.
- An unsupported PCA in the amount of \$14,606,063 was made to the accounts payable balance at year-end to adjust the financial statement balance to agree to detailed listings.
- Our testing of expenditures revealed 11 transactions totaling \$14,309,082 related to goods and services received in fiscal year 2023 that were incorrectly recorded in fiscal year 2024.
- Our testing revealed stale and invalid accounts payable items, one item in the amount of \$1,045,037 dating back to 2007 and one item in the amount of \$(1,403,473) dating back to 2012, remain recorded on the general ledger.

Cause:

The DCH's failure to maintain an accurate general ledger can be attributed to a lack of proper internal controls and oversight over various account balances. In addition, noncompliance with applicable SAO policies and procedures contributed to the deficiencies identified. Further, there is an overreliance on manual, year-end adjustments rather than utilizing system functionality to track balance sheet activity.

Effect:

The issues over the general ledger maintenance make the financial statement preparation process more difficult and increase the risk of inaccurate financial reporting. The DCH's reliance on manual processes increases the risk of reporting errors and omissions. The condition of the entity's records is such that the general ledger cannot be relied upon as an accurate or complete representation of financial activity. As a result, financial reporting and decision-making may be compromised due to the lack of reliable data. Further, the need for numerous adjusting entries to correct errors after year-end close affects the timeliness of reporting by SAO.

Recommendation:

The DCH should strengthen controls over its general ledger maintenance by incorporating regular reviews and reconciliations, including monthly or quarterly analyses to identify and correct errors before year-end. Strong internal controls over the general ledger and financial reporting should diminish the need for numerous PCAs to correct accounting records at year-end and help ensure that the DCH's financial submissions are correct and accurately represent its operations to meet the State's financial reporting needs. In addition, the DCH should incorporate processes to ensure that clearing accounts are reconciled on a monthly basis. Further, we recommend that the DCH allocate resources to research and resolve outdated general ledger activity. Improving internal controls and adopting proactive financial

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management practices will reduce errors, enhance reporting accuracy, and ensure compliance with statewide accounting policies.

Views of Responsible Officials:

We concur with this finding. DCH generally agrees with the finding but would like to note that several bullet points are related to the ongoing General Ledger (GL) cleanup of prior year items and will be resolved in fiscal year 2025.

DCH disagrees that the number of Post-Closing Adjustments (PCAs) is excessive. While we acknowledge the need to reduce the number of PCAs, we do not agree that the fourteen PCAs we identified were excessive, especially considering the sharp decline from the prior year.

The eleven 2023 transactions were recorded in fiscal year 2024 due to the lack of a clear transaction cut-off policy in fiscal year 2023, which was addressed in fiscal year 2024. We believe this is a fiscal year 2023 issue, not a fiscal year 2024 one.

In regard to use of the term “unsupported” in reference to amounts in PCAs, DCH maintains that the amount is supported as the correct ending balance is known and the PCA amount adjusts the current balance to the proper ending balance.

While DCH agrees that there are more manual adjustments to the GL than preferred, these adjustments are largely related to the ongoing prior year GL clean-up efforts and are not taking the place of normal transactions. For these transactions, the modules in the system are utilized, and once clean-up efforts are completed, manual adjustments will be limited to those that would normally be necessary.

Auditor’s Concluding Remarks:

While post-closing adjustments are expected as part of the year-end closing process, we remain concerned with the volume and nature of the adjustments that were made. Continued reliance on post-closing adjustments poses a risk to the reliability and timeliness of financial reporting. Given the information reflected above, we reaffirm our finding and will review the status of the finding during our next audit.

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STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH (*continued*)

2024-004 Improve Internal Controls over Accounts Receivable

Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance

Description:

The Georgia Department of Community Health should improve internal controls over accounts receivable and revenue accounts.

Background Information:

The Department of Community Health (DCH) is responsible for the administration and monitoring of the State of Georgia's health care programs, including Medicaid, PeachCare for Kids, and the State Health Benefit Plan (SHBP). In delivering these services, the DCH is tasked with managing accounts receivable and revenues in accordance with State policy. In addition, the DCH is responsible for documenting internal controls over these accounts. The design and operation of the DCH's internal controls over accounts receivable and revenue should ensure compliance with applicable statewide policies and the accurate and complete reporting of account balances in its financial statements.

Criteria:

Pursuant to the *Official Code of Georgia Annotated* (OCGA) §50-5B-3, the State Accounting Office (SAO) is to prescribe state-wide accounting policies, procedures, and practices and has developed the Statewide Accounting Policy Manual and Statewide Business Process Policies and Procedures to accomplish this directive. In addition, OCGA §50-5B-4(b) requires that all organizations of the state government and all officers, agents, and employees thereof shall conform to and comply with the rules, regulations, policies, procedures, and forms devised, promulgated, and installed by the state accounting officer. The DCH management is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of accurate financial reporting and compliance with applicable laws and regulations, as well as statewide policies and procedures, including the following prescribed by the SAO:

- **Business Process Policies and Procedures: Accounts Receivable Management - Identifying and Managing Accounts Receivable and Other Amounts Due to the State Policy** – State organizations must maintain a diligent program for managing debts owed to the State and should be aware of and have processes in place to keep track of amounts due to the State. A debt to the State should be linked to a specific debtor and supported by documentation identifying the name of the debtor, the amount of the debt, the nature of the debt, and the date the debt is due. In addition, State organizations should perform periodic reconciliation of accounts receivable sub ledger (detail) to the corresponding balances in the general ledger at least quarterly and maintain documentation of these reconciliations on-file for at least three years.
- **Accounting Policy Manual: Documentation Requirements Policy** – Effective internal controls require the proper documentation and support of transactions. Documentation must be complete and accurate and must allow a transaction to be traced from the source documentation, through its processing, to the financial reports. All documentation should be readily available for examination.

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- Accounting Policy Manual: Revenues, Receivables, Unearned Revenues and Unavailable Revenues - General – For the GAAP modified accrual basis, available means that the revenues are collected within the current fiscal year or soon enough thereafter to be used to finance expenditures of the current fiscal year. For the State of Georgia, the availability period is 30 days after the fiscal year ends, except for federal grant revenues, which are considered available if collection is expected within 12 months after year end.

Condition:

During our fiscal year 2024 audit, we identified deficiencies in internal controls relating to accounts receivable and revenue. The specific issues that we found are as follows:

- The DCH has not documented formal internal control processes over accounts receivable and revenue accounts.
- The DCH did not follow statewide policies and procedures in performing receivable reconciliations at least quarterly.
- The DCH recorded \$1,264,542,191 of invalid accounts receivable on the financial statements. This error also resulted in additional misstatements, including the overstatement of benefits payable by \$1,714,849,926. A material audit adjustment was proposed and accepted by management.
- The DCH recognized general fund revenue in the amount of \$521,104,974 that was not received within the appropriate timeframe and did not meet statewide revenue recognition criteria. An audit adjustment was proposed and accepted by management.
- Accounts receivable balances on the financial statements were adjusted by unsupported post-closing adjustments (PCAs) in the amount of \$483,365,893.
- A PCA netting accounts receivable and accounts payable was posted and caused accounts receivable and accounts payable to be understated by \$140,423,444. An adjustment was proposed and accepted by management to correct the balance.
- Accounts receivable is understated in the amount of \$140,181,718, indicating potential unrecorded revenue or misclassification of receivables. Further investigation is needed to determine the offsetting account(s) affected by this understatement.
- The DCH did not record a valid receivable in the amount of \$26,814,884 on the financial statements. An adjustment was proposed and accepted by management to correct the balance.

Cause:

The DCH's failure to maintain accurate receivable accounts and perform required reconciliations can be attributed to a lack of proper internal controls and oversight over the receivable balances. In addition, noncompliance with applicable SAO policies and procedures contributed to the deficiencies identified. Further, the DCH relies heavily on manual adjustments within in the general ledger rather than utilizing subsidiary modules within the accounting system to track balance sheet activity.

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Effect:

The internal control deficiencies identified in the accounts receivable and revenue processes make financial statement preparation more difficult and increase the risk of inaccurate financial reporting. Additionally, the absence of an effective accounts receivable reconciliation process increases the risk of misstatement and the possible misappropriation of the DCH's assets.

Recommendation:

We recommend that the DCH:

- Review SAO accounting policies and design and implement policies and procedures to ensure stronger controls over the documentation of accounts receivable and revenue balances;
- Establish procedures to calculate and record accounts receivable amounts. For federal receivables based on expenditures, ensure that the amounts are clearly supported by corresponding reimbursable expenditure records and allow for the reconciliation to amounts claimed from vendors and federal award drawdowns;
- Perform quarterly reconciliations of receivable balances to ensure proper recording and reporting of accounts receivable and revenue amounts; and
- Review current accounts receivable balances for accuracy and collectability and take corrective actions as necessary to address identified discrepancies.

Views of Responsible Officials:

We concur with this finding. DCH generally agrees with the finding given, since it is based upon standards created by the Governmental Accounting Standards Board (GASB); however, we do not agree that this standard is applicable for our unique set of circumstances.

The basis for our disagreement relates to our certainty in the reimbursement rates for the approved federal grants being approved at the time of the accruals and conservative accounting practices which recognize expenditures as the basis for accounts receivable. Although delayed, CMS has always approved of rates submitted following their guidelines, such as DCH's were for each of the years from 2020-2024.

The Georgia State Accounting Office (SAO) Accounting Policy Manual provides an exception to the availability period for federal grant revenues, which are considered available if collection is expected within 12 months after year end. Each year, DCH accrued based on indications that rates would be approved within the availability period, which we believed was reasonable to accrue.

After making the recommended adjustments, as of June 30, 2024, the fund balance of the fund financial statements was decreased by approximately \$44 million while the net position of the government-wide financial statements was increased by approximately \$477 million. As a point of fact, CMS has since approved all rates from the period in question.

While DCH agrees that there are more manual adjustments to the GL than preferred, these adjustments are largely related to the ongoing prior year GL clean-up efforts and are not taking the place of normal transactions. For these transactions, the modules in the system are utilized,

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and once clean-up efforts are completed, manual adjustments will be limited to those that would normally be necessary.

Auditor's Concluding Remarks:

Given the information reflected above, we reaffirm our finding and will review the status of the finding during our next audit.

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STATE ENTITY: DEPARTMENT OF HUMAN SERVICES

2024-005 Improve Internal Controls over Cash and Clearing Accounts

Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Repeat of Prior Year Findings:	2023-004, 2022-005

Description:

The Department of Human Services should improve internal controls over cash and clearing account operations.

Background Information:

The Department of Human Services (DHS) delivers a wide range of services designed to promote self-sufficiency, safety, and well-being for all Georgians. In delivering these services, the DHS is tasked with managing centralized bank accounts associated with the main DHS office and decentralized bank accounts at the regional Division of Family & Children Services (DFACS) offices across the State of Georgia. In addition, the DHS is responsible for documenting internal controls over these bank accounts. The design and operation of the DHS's internal controls over cash accounts should ensure compliance with applicable statewide policies and the accurate and complete reporting of cash balances in its financial statements.

As part of our fiscal year 2024 audit, we followed up on the DHS's efforts to implement a corrective action plan in response to the prior year finding in which we reported that the DHS should improve internal controls over cash and clearing account operations. However, the DHS was unable to fully implement their corrective action plan prior to fiscal year-end.

Criteria:

Pursuant to the *Official Code of Georgia Annotated* (OCGA) §50-5B-3, the State Accounting Office (SAO) is to prescribe state-wide accounting policies, procedures, and practices and has developed the Statewide Accounting Policy Manual and Statewide Business Process Policies and Procedures to accomplish this directive. The DHS management is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of accurate financial reporting and compliance with applicable laws and regulations, as well as statewide policies and procedures, including the following prescribed by the SAO:

- **Business Process Policies and Procedures: Bank Reconciliation Policy** – It is the responsibility of each organization to reconcile all of their bank [accounts] at least monthly, and within 30 days upon receipt of the bank statement... Bank reconciliations should clearly show the balances being reconciled, including the details (and subsequent resolution) of all reconciling items.
- **Accounting Policy Manual: Control/Clearing Accounts – Balancing Requirements Policy and Procedure** – At a minimum, clearing accounts should equal zero by fund type and organization.

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Condition:

Auditors identified a population of 21 centralized and 258 decentralized bank reconciliations for testing. All 21 of the centralized reconciliations were selected for review by the auditors. Of the 258 decentralized bank reconciliations, 16 were selected for review as individually significant items and an additional four were randomly selected for review using a non-statistical sampling method. The selected reconciliations were tested to determine if reconciliations were performed in a timely manner, reconciling items were resolved appropriately, and activity was recorded appropriately on the general ledger. The following deficiencies were identified:

- Bank reconciliations for two of the 21 centralized bank accounts reviewed were not prepared at least monthly and within thirty days of receipt of the bank statement. The two accounts have not been reconciled since calendar years 2021 and 2022, respectively.
- For 12 of the 21 centralized bank accounts reviewed, there were reconciling items that were dated prior to fiscal year 2024.
- Other cash reconciling items, which are recorded in the asset and liability clearing accounts, were not resolved monthly, as required.

Cause:

Through discussion with management, high staff turnover caused delays in performing monthly bank reconciliations and contributed to the accumulation of unresolved reconciling items, including bank activity that had not been recorded on the general ledger promptly.

Effect:

The inability to maintain an effective bank account reconciliation process increases the risk of misstatement due to fraud and the possible misappropriation of the DHS's assets.

Recommendation:

The DHS management should improve the bank reconciliation process by preparing bank reconciliations within the required timeframe and continuing to monitor the status of outstanding reconciling items. More well-trained staff should be allocated to complete the investigation and correction of all significant reconciling items by fiscal year-end.

Additionally, we recommend that the DHS keep a monthly tracking log that includes a listing of all bank accounts, date of receipt of the bank statements, date the reconciliation was performed, who completed the reconciliation, and who reviewed and approved the reconciliation.

Views of Responsible Officials:

Georgia Department of Human Services concurs with the finding.

It should be noted that during SFY 2024, substantial time and resources were allocated to the planning and implementation of a new statewide ERP system. This initiative had a significant impact on DHS's financial operations.

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STATE ENTITY: DEPARTMENT OF LABOR

2024-006 Strengthen Accounting Controls Overall

Internal Control Impact:	Material Weakness
Compliance Impact:	None
Repeat of Prior Year Findings:	2023-005, 2022-006, 2021-006, 2020-008, 2020-009

Description:

The Georgia Department of Labor should improve controls over financial reporting to ensure the financial information submitted to the State Accounting Office for inclusion in the State's financial statements is timely, accurate and complete.

Background Information:

The Georgia Department of Labor (DOL) is responsible for the administration and monitoring of Georgia's unemployment insurance (UI) programs, including the collection of unemployment premiums from employers, the payment of unemployment insurance benefits to claimants, and conducting audits and investigations of premiums and benefits to ensure they are properly paid. The DOL's Financial Services Section is responsible for all of the DOL's financial reporting, including the accurate and timely entry and approval of financial transactions.

Annually, the State of Georgia (State) issues an *Annual Comprehensive Financial Report* (ACFR) designed to provide a general overview of the State's finances for all of the State's citizens, taxpayers, customers, investors, and creditors. The report seeks to demonstrate the State's accountability for the money it receives. The DOL is part of the primary government as presented in the ACFR. While the State Accounting Office (SAO) has been tasked with consolidating the financial information from organizations within the reporting entity, the DOL must do its part to ensure the information that is reported to SAO to include in the ACFR is complete, accurate, appropriately presented and provides adequate disclosure of key financial issues.

The purpose of our audit work was to determine whether the DOL had adequate internal controls in place during fiscal year 2024 over collecting UI taxes, adjudicating claims and processing of UI benefit payments, and whether it recorded the UI financial transactions accurately. Further, testing procedures were performed over material account balances, including Accounts Receivables, Benefits Payable, Cash & Cash Equivalents, UI Tax Revenue, and UI Benefit Payments, to determine whether the DOL accurately reported its financial information to the SAO for inclusion in the ACFR.

Criteria:

The DOL is responsible for maintaining a system of controls over financial reporting in accordance with generally accepted accounting principles (GAAP). The design and operation of the DOL's controls should allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements of the financial statements in a timely manner. Further, the control structure should enable the DOL to provide accurate and timely information to be reported in the State's ACFR and *Schedule of Expenditures of Federal Awards* (SEFA).

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Proprietary Fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of cash flows. Federal financial assistance is considered earned in the fiscal year in which eligibility requirements imposed by the grantor have been met. Specifically, at year-end, all benefit claims incurred by the DOL during the fiscal year but paid subsequent to fiscal year-end should be recorded in the current fiscal year as an expense and payable. A corresponding federal revenue and receivable should also be recorded in the same amount for the associated federal financial assistance.

Condition:

During our fiscal year 2024 audit, we identified material weaknesses in internal control relating to the recording and reporting of UI benefit payments. These deficiencies resulted in errors and omissions in the DOL's financial reporting for inclusion in the ACFR. Of particular importance, we found that the DOL did not verify and reconcile data used to record financial statement transactions and adjustments and failed to accurately record canceled benefit payments that were expensed in prior reporting periods.

The specific issues that we found are as follows:

Lack of controls over the payment of benefits. Our audit of the Unemployment Compensation Fund (UCF) included a review of benefit payments related to regular UI and COVID related UI programs. Auditors identified a population of 1,180,922 benefit payments and selected eight individually significant items as well as 60 randomly selected items for testing using a non-statistical sampling method. Our testing revealed the following issues:

- In five instances, claimants of the Pandemic Unemployment Assistance (PUA) program did not provide proof of wages or income.
- The claimant did not self-certify that they are able to work, available for work, and actively seeking work each week they claimed benefits in five instances.

Upon performing our testing, we were also made aware of a listing of over 193,350 claimants who had previously received benefit payments, either in the current year or in prior years, that required a subsequent review of proof of employment and/or wages, which had not yet been completed by June 30, 2024. If, in completing this review, it is determined that a claimant's payments were inappropriate and/or inaccurate, the DOL would be required to establish an overpayment to initiate the collection of the improper payments. In addition, any claimant that is determined to be ineligible for the PUA payment would also be ineligible for any additional Federal Pandemic Unemployment Compensation (FPUC) payment that was received for those same weekending dates and the DOL would be required to establish an overpayment on these additional ineligible payments.

Additionally, after further review of the benefit payment data, we noted employer-filed claims were submitted by 936 employers for 23,391 individual claimants and totaled \$18,640,120. Of these payments, \$1,741,934 were for weekending dates in prior years. These payments are considered improper as the DOL did not require employees to self-certify that they were able to work, available for work, actively seeking work each week they received benefits, and/or report any wages or income.

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Inadequate controls over the reporting of uncollected overpayments. Auditors requested transaction-level data to support overpayment receivable amounts reported on the financial statements. While the DOL provided a listing of overpayment cases and a reconciliation to the financial statements, only summary totals by claimant were provided rather than transaction-level detail for each overpayment. Additionally, auditors inquired if overpayment data in the system of record was reconciled to the billing system and the DOL stated they did not perform such reconciliation.

Lack of controls over financial reporting. The DOL did not use transaction-level data to record amounts to the general ledger, financial statements, or to make financial statement adjustments. The financial statement preparer relied on summary level reports from the system of record and the Information Technology (IT) Department and did not review or reconcile transaction-level information prior to creating the financial statements.

The final financial statements were submitted to the Georgia Department of Audits and Accounts (DOAA) and SAO on September 16, 2024, and various documentation to support account balances and adjusting entries was not provided to auditors until October 3, 2024. The financial statements contained material errors in accounts receivables, unearned revenues, current revenues, and expenditures. The amounts reported could not be verified or corrected in a reasonable amount of time to allow for adjustments to be made and audited in order to meet the deadline SAO had established for the ACFR.

The following issues were noted when reviewing the final submitted financial statements and supporting reports:

- The revenue data file provided to the auditors by the DOL did not include the necessary information needed to determine if the recorded tax charge was related to the application of a previously unapplied credit or the receipt of a tax payment.
- The revenue awaiting distribution account was used to record various receipts throughout the year rather than posting to the proper revenue accounts.
- The accounts receivable, unearned revenue, and revenue accounts related to contributory employer activity were overstated due to the improper recording of activity reflected in the associated reports on the general ledger. During the review of these accounts, the auditors noted that employers had both receivable and unapplied credit balances (unearned revenue) at year end and these accounts should have been netted by employer, when applicable. Based on this review, the auditors were unable to test these accounts and deemed the accounts receivable and unearned revenue accounts to have material errors.
- In the prior fiscal year, it was determined that the accounts receivable listing for contributory employers included multiple charges for the same tax period in which employers had tax rate adjustments applied to their accounts. The amount owed by the employer should have been reduced in these instances, but instead, the account balance increased by the adjustment amount. The DOL stated the accounts noted in the prior year were corrected, but given the data provided, auditors were unable to determine how many other employer accounts were impacted by this same issue.
- The contributory accounts receivable listing contains balances for fictitious employers.

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- Accounts receivable and corresponding revenues are not recorded for tax periods in which an employer does not submit a tax form. While the DOL includes an estimate for these activities, the methodology for this estimate is not adequately documented or supported.
- Multiple employers were noted as having negative accounts receivable balances at year-end. These negative receivable balances totaling \$1,534,586 should be reported as unapplied credits (unearned revenue).
- The DOL only provided data for receivables related to reimbursable employers as of March 2024 and could not provide transaction-level data to support the full year of activity. The final quarter had not been billed as of the date financial statements were received; however, the DOL did make an estimate to record the activity for the quarter.
- The receivable related to overpayments does not estimate likely overpayments that have not yet been determined.
- The allowance for uncollectible accounts related to overpayments does not consider an estimate for overpayments that will be waived.
- Benefit expense for UI claims activity was understated due to the cancellation of both regular UI and COVID related current year and prior years' benefit payments. The DOL recovered the total award on debit card payments from the vendor for cards that were never claimed by beneficiaries. The benefits that related to prior years should have been recognized as an adjustment to Beginning Net Position and not to the current year benefit expense. The estimated adjustment is \$6,042,125.
- Reimbursable employers benefit expenses included both current year and prior year activity due to the DOL not consistently billing reimbursable employers on a timely basis. The DOL did not consider the significance of the prior year amounts and reported the cumulative activity in the current fiscal year.
- Current year benefit expense is credited by receivables related to overpayments. Much of the receivable balance is associated with benefit payments expensed in prior years.
- Funds received related to debit card amounts returned to the DOL during the year are not being recorded to the general ledger timely. Instead, these receipts are being recorded on a separate worksheet at the end of each month. These amounts are recorded at a net amount based on payments cancelled related to the unclaimed funds. Additionally, current year benefit expense was credited for payments that were expensed in prior years.
- Inconsistent methodologies are utilized to estimate the liabilities associated with regular UI and COVID-related payables. Additionally, certain federal benefit payables are not being recorded.
- Cash received from benefit overpayments could not be traced to general ledger.

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- Interest and penalties collected from overpayments is recorded as a credit to benefit expense instead revenue.

Cause:

For the improper payments related to employer-filed claims, it was noted that the DOL management implemented a flawed employer-filed claim process that did not allow for the monitoring of the employees' certification of their ability to work and wages earned.

The DOL did not have established procedures to record overpayment receivables, net of applicable allowance for doubtful accounts, in the financial statements and to reconcile overpayment information in the legacy IT system to subsidiary accounts.

The DOL operates with a legacy Unemployment System that was implemented in 1982. Due to the limitations of the legacy system, the DOL has difficulty obtaining and providing detailed transaction-level data by established deadlines. Most of the report requests must be completed by skilled programmers. The limited number of these skilled programmers on staff has a direct impact on the DOL's ability to obtain detailed financial data in a timely fashion. Additionally, the system does not always capture data in the singular fashion that is needed by the DOL to accurately create and support the DOL's financial statements.

Because financial accounting and reporting standards are constantly evolving and have become more complex in recent years, it has become more difficult for staff, who function in a split operations and financial reporting capacity, to keep up-to-date on current standards. The DOL's lack of staff with familiarity of financial reporting requirements contributed to the numerous issues encountered during the audit, as well.

The DOL did not have established procedures to determine the proper timing for reporting and recording benefit payment amounts for UI programs, including additional funding received as a result of the COVID-19 pandemic. In addition, the DOL bills reimbursable employers on a quarterly basis for benefit charges and at the time of financial reporting, the DOL had not yet billed reimbursable employers for the final quarter of the fiscal year. The DOL Finance Department used summary-level reports provided by the IT Department to record adjusting entries for receivables on the financial statements and did not use transaction-level data associated with receivables and benefit charges to reconcile the amounts recorded on the financial statements.

Effect:

Overall, the DOL's records did not permit the auditors to obtain sufficient, appropriate audit evidence to conclude that the receivable, revenue, unearned revenue, expense, and payable balances reported in the UCF within the ACFR, as of June 30, 2024, were free of material misstatement. Further, due to the uncertainty surrounding these balances, we are disclaiming the State's fiscal year 2024 financial statements related to UCF.

Strong financial accounting internal controls are necessary to ensure that UI balances are accurate, free of material misstatement, supported by sufficient, appropriate evidence, and reported accurately on the State's financial statements. Because the UI Program and its related activities are material to the State's financial statements, errors related to the program can negatively affect the auditor's opinion on the State's financial statements, as they did for fiscal year 2024.

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Additionally, the long-term implications of modified opinions can affect the State's borrowing ability, its bond rating, and impact other fiscal responsibilities.

Recommendation:

The DOL should strengthen internal controls over accounting for UI benefits payments by:

- Establishing a timeframe for resolving the backlog of potential overpayments for any benefits that were paid in error or due to fraud.
- Developing sufficient documentation or audit trails to follow the life cycle of receivables, from identification to collection or write-off.
- Developing and implementing an adequate communication process between its UI Program staff, IT staff, and accounting staff to consider the impact of program staff decisions on the DOL's accounting records and the State's financial statements, and to ensure that transactions are properly recorded.
- Strengthen policies and procedures over the year-end reconciliation and review of financial statement balances to help ensure the balances are recorded accurately and financial information is reported to the SAO in a timely, complete, and accurate manner for compilation of the State's ACFR.
- Implementing, at a minimum, a quarterly reconciliation process for employer accounts receivable and unapplied credit balances to reconcile the transaction-level data contained in the data files to employer balances within the system.
- Developing a methodology for allowance for doubtful accounts related to overpayment receivables that estimates overpayments expected to be waived or rescinded based on historical trends.
- The DOL's Financial Services Section should consider creating a dedicated financial reporting resource with appropriate knowledge and experience to assist with the accounting and financial reporting functions throughout the various divisions, including researching accounting issues, educating staff, coordinating with SAO, and preparing required year-end financial information for GAAP reporting.

Views of Responsible Officials:

We concur with this finding.

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STATE ENTITY: DEPARTMENT OF LABOR (*continued*)

2024-007 Improve Financial Management System

Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Repeat of Prior Year Finding:	2023-007

Description:

The Georgia Department of Labor should improve the Financial Management System used to record financial transactions related to the Unemployment Compensation Fund.

Background Information:

The Georgia Department of Labor (DOL) is responsible for the administration and monitoring of Georgia's unemployment insurance (UI) programs, including the collection of unemployment premiums from employers, the payment of unemployment insurance benefits to claimants, and conducting audits and investigations of premiums and benefits to ensure they are properly paid. The DOL's Financial Services Section is responsible for all of the DOL's financial reporting, including the accurate and timely entry and approval of financial transactions.

Annually, the State of Georgia (State) issues an *Annual Comprehensive Financial Report* (ACFR) designed to provide a general overview of the State's finances for all of the State's citizens, taxpayers, customers, investors, and creditors. The report seeks to demonstrate the State's accountability for the money it receives. The DOL is part of the primary government as presented in the ACFR. While the State Accounting Office (SAO) has been tasked with consolidating the financial information from organizations within the reporting entity, the DOL must do its part to ensure the information that is reported to SAO to include in the ACFR is complete, accurate, appropriately presented and provides adequate disclosure of key financial issues.

The purpose of our audit work was to determine whether the DOL had adequate internal controls in place during fiscal year 2024 over collecting UI taxes, adjudicating claims and processing of UI benefit payments, whether the DOL recorded the UI financial transactions accurately, and whether corrective action plans had been implemented in response to the prior year findings associated with the Financial Management System (FMS). Further, testing procedures were performed over material account balances, including Accounts Receivables, Benefits Payable, Cash & Cash Equivalents, UI Tax Revenue, and UI Benefit Payments, to determine whether the DOL accurately reported its financial information to the SAO for inclusion in the ACFR. While work began to initiate the replacement of the FMS, the DOL was unable to fully implement their corrective action plans prior to fiscal year-end.

Criteria:

Pursuant to the *Official Code of Georgia Annotated* (OCGA) §50-5B-3, the State Accounting Office (SAO) shall "prescribe, develop, operate, and maintain uniform state accounting systems for all state government organizations which facilitate financial accounting and reporting in accordance with generally accepted accounting principles and also meet state and federal accounting and reporting requirements."

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The SAO has developed the Statewide Accounting Policies & Procedures as part of this directive. The DOL management is responsible for following these statewide policies and procedures, including the Management Responsibilities Policy, which states that “the management of each organization is responsible for the accuracy and completeness of its accounting and financial records and reports. To fulfill this responsibility, state organizations have the following statutory obligations to the state accounting officer:

- Comply with the rules, regulations, policies, procedures, and forms established by the state accounting officer.
- Submit statements, reports, and information needed by the state accounting officer to complete their duties, within the specified time frames.
- Only create and maintain accounting systems or subsidiary accounting systems that have been approved by the state accounting officer.”

Therefore, the FMS utilized by the DOL should assist with providing accurate and complete accounting data for the preparation of the DOL’s annual financial statements, as reported in the ACFR.

Condition:

The DOL primarily uses Microsoft Excel software as its FMS to record financial transactions and to send financial information to the SAO for inclusion in the ACFR. Excel as an FMS does not use automated techniques to exchange information and, consequently, is inefficient and prone to error. Furthermore, Excel does not create an audit trail that tracks all entries or changes made by team members within the general ledger.

The DOL’s UI Tax and UI Benefit Payment transactions are initiated in the DOL’s legacy system interface. Like many other state UI systems, the DOL’s legacy system is an antiquated, 80’s era system which was severely strained during the COVID pandemic. The outdated system in place poses limitations on efficiency, transparency, and compliance. The legacy system does not possess the ability to use automated techniques to transfer data to Excel and the financial team manually enters financial information obtained from the system generated reports. If the reports are insufficient, the DOL must resort to ad-hoc, special information gathering projects. Audit requests can trigger special data gathering efforts that can take several months to complete. Furthermore, auditors determined certain receivable and unearned revenue reports and data used to record final balances were inaccurate and unreliable.

To record financial information, the DOL uses a series of 12 monthly Excel workbooks to make the daily general ledger postings. They contain several tabs and do not function like a standard transaction-based general ledger. The DOL uses a combination of bank statements and summary-level, system-generated reports to enter daily amounts on the various tabs. The tabs are mapped to a general ledger tab that sums various account balances. At the end of the month, the period activity is closed.

At year-end close, the 12 monthly ledger totals are manually combined to make a fiscal year general ledger Excel workbook. The year-end workbook also contains various tabs and is mapped to create a cumulative trial balance, closing entries, and post-closing trial balance. After year-end closeout, the ledgers from the year-end close workbook are copied and pasted to another Excel workbook, the ACFR final workbook. The ACFR final workbook also contains

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various tabs that are used to calculate some adjusting entries and create a final working trial balance. Once complete, the ACFR final workbook is provided to the SAO to assist in completing the statewide ACFR.

Cause:

The DOL secured adequate funding during fiscal year 2024 to update the outdated FMS and is currently developing a new system that should be implemented in fiscal year 2026. However, while the system is in development, the DOL will continue to use the outdated FMS.

Effect:

The DOL's FMS failed to create an audit trail. Without an audit trail, it becomes challenging for a reviewer to trace financial transactions and activities to their source. This makes it easier for errors and fraudulent activities to go undetected. There are limited detailed records to track and verify transactions. Furthermore, inadequate FMS may result in insufficient budgetary controls, lack of segregation of duties, inadequate record-keeping, and a heightened risk of noncompliance with financial and federal regulations. Because the UI Program and its related activities are material to the State's financial statements, errors related to the program can negatively affect the auditor's opinion on the State's financial statements, as they did for fiscal year 2024.

Additionally, if the transparency in the DOL's financial operations is compromised, it can lead to a lack of public trust. Stakeholders, including citizens, regulatory bodies, and borrowers may question the integrity of its financial processes. Specifically, the long-term implications of modified opinions can negatively affect the State's borrowing ability, its bond rating, and impact other fiscal responsibilities.

Recommendation:

The DOL should continue to develop a FMS that facilitates financial accounting and reporting in accordance with generally accepted accounting principles and also meets state and federal accounting and reporting requirements. Once DOL converts to using the State's accounting software, this will allow for more consistent reporting and monitoring of daily, monthly, and yearly activities.

Views of Responsible Officials:

We concur with this finding.

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STATE ENTITY: DEPARTMENT OF NATURAL RESOURCES

2024-008 Improve Internal Controls over Cash Accounts

Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Repeat of Prior Year Finding:	2023-009

Description:

The Department of Natural Resources should continue to improve internal controls over cash account operations.

Background Information:

The Department of Natural Resources (DNR) delivers a wide range of services designed to manage and conserve Georgia's natural and cultural resources. In delivering these services, the DNR is tasked with managing centralized bank accounts associated with the main DNR office and decentralized bank accounts related to its five operating divisions that have offices across the state of Georgia. In addition, the DNR is responsible for documenting internal controls over these bank accounts. The design and operation of the DNR's internal controls over cash accounts should ensure compliance with applicable statewide policies and the accurate and complete reporting of cash balances in its financial statements.

Criteria:

Pursuant to the *Official Code of Georgia Annotated* (OCGA) §50-5B-3, the State Accounting Office (SAO) is to prescribe state-wide accounting policies, procedures, and practices and has developed the Statewide Accounting Policy Manual and Statewide Business Process Policies and Procedures to accomplish this directive. The DNR management is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of accurate financial reporting and compliance with applicable laws and regulations, as well as statewide policies and procedures, including the following prescribed by the SAO:

- **Business Process Policies and Procedures: Bank Reconciliation Policy** – It is the responsibility of each organization to reconcile all of their bank [accounts] at least monthly, and within 30 days upon receipt of the bank statement... Bank reconciliations should clearly show the balances being reconciled, including the details (and subsequent resolution) of all reconciling items.
- **Business Process Policies and Procedures: Bank Administration Policy (CM-100002)** – The Bank Administration business process consists of two separate activities. First, an agency must request approval from the State Depository Board before opening a depository account via the Office of Treasury and Fiscal Services (OTFS). Secondly, if the request is approved, the agency shall contact the State Accounting Office (SAO) to add the banking information into PeopleSoft Financial System, to modify existing bank information relating to the bank, bank account, contacts, or other information necessary to process and monitor the agency's bank account.

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- Business Process Policies and Procedures: Remittance Process for Outstanding and Unclaimed Checks Policy – “Unpaid wages (i.e., unclaimed payroll checks) should be remitted to the Department of Revenue one year after the amounts become payable. All other unclaimed checks held by State Entities should be remitted to the Department of Revenue five years after the checks become payable.”

Condition:

Auditors identified a total of 89 centralized and decentralized bank accounts as of June 30, 2024. All accounts were selected for review by auditors and were tested to determine if bank reconciliations were performed in a timely manner and if cash balances were accurately reported at fiscal year-end to the SAO. The following deficiencies were identified:

- No bank statement was provided for one account.
- Reconciliations could not be provided for seven accounts.
- One account reconciliation did not have evidence of a separate preparer and reviewer.
- The bank balance per the reconciliation did not agree with the bank statement for one account.
- For eight accounts, no details of reconciling items were provided or reconciling items did not match the support.
- For two accounts, evidence could not be provided that the reconciliations were performed in a timely manner.
- The reconciled balance per the June reconciliation did not agree with the reported book balance on the cash and deposits form submitted to the SAO for 35 accounts.
- Bank reconciliations were not clerically accurate for two accounts.
- Four outstanding payroll checks over a year old and four other checks over five years old were not remitted to the Department of Revenue as required.

Cause:

Through discussion with management, high staff turnover caused inconsistencies in the performance of monthly bank reconciliations and contributed to the accumulation of activity that was not recorded on the general ledger or reported to SAO properly.

Effect:

The inability to maintain an effective bank account reconciliation process increases the risk of misstatement due to fraud and the possible misappropriation of the DNR’s assets. Additionally, without effective controls to keep the general ledger activity up to date, the DNR cannot ensure the accuracy of its accounting records and year-end financial submissions to the SAO. Various adjusting entries must be posted, which complicates the financial reporting process and could potentially cause discrepancies in the overall accounting records.

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Recommendation:

The DNR management should continue to improve the bank reconciliation process by preparing bank reconciliations within the required timeframe and continuing to monitor the status of outstanding reconciling items. More well-trained staff should be allocated to complete the investigation and correction of all current year significant reconciling items by fiscal year-end.

Views of Responsible Officials:

We concur with this finding. We have taken several steps towards ensuring all bank reconciliations are completed timely and accurately.

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STATE ENTITY: DEPARTMENT OF REVENUE

2024-009 Continue to Strengthen Logical Access Controls

Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Repeat of Prior Year Findings:	2023-010, 2022-007, 2021-008, 2020-011, 2019-009

Description:

The Department of Revenue should continue to strengthen controls over logical access within the tax return collection and processing information system.

Background Information:

The Department of Revenue (DOR) relies extensively on its tax return collection and processing information system (the system) to perform complex calculations and collect and process large volumes of tax returns, payments, and refunds for the State of Georgia (State). The DOR is responsible for the effective operation of the system and related control activities, including segregation of duties. Controls over the system are essential for the reliability and integrity of the DOR's financial data and to protect financial information from manipulation, corruption, or loss.

As part of our fiscal year 2024 audit, we followed up on the DOR's efforts to implement corrective action plans in response to the prior year finding in which we reported that the DOR did not have adequate controls in place over logical access within the system. Although the DOR has not fully implemented all of its corrective action plans, we noted that ongoing efforts are being made.

Criteria:

The DOR is responsible for maintaining an effective information system, which includes information technology (IT) general controls that ensure logical access is assigned based on job roles and responsibilities along with enforcing segregation of incompatible duties. It also includes policies and procedures, which are important in establishing processes for managing and monitoring user access, changes made to user access roles, and defining segregation of duties rules that govern the assignment of access rights to specific roles.

Pursuant to the *Official Code of Georgia Annotated* (OCGA) §50-25-4(a)(20), the Georgia Technology Authority (GTA) is to establish technology security policies, standards, and services to be used by all agencies. The DOR is responsible for adhering to the technology security policies and standards which include:

- Access Control Policy (PS-08-009) – Access to State information assets is to be controlled and monitored to protect from unauthorized access and disclosure.
- Authorization and Access Management Standard (SS-08-010) – Requires periodic reviews of access control lists and logs to validate the appropriateness of user accounts and use of access privileges. Access control measures are critical to ensuring users only have access to the information for which they are authorized and need to perform their official duties.

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- Separation of Production and Development Environments Standard (SS-08-031) – Production systems require a stable and controlled environment to operate properly. Separating development and test activities from and restricting developer access to operational environments reduces the risks of inadvertent or unauthorized modifications to the operational system that could compromise the system’s integrity or availability.

Condition:

In response to our recommendations to strengthen logical access controls, the DOR made several improvements to remediate inappropriate user access to the core server production environment and the system. However, our review revealed the following logical access deficiencies still existed during the audit period for two of the scoped systems:

- 16 out of 22 users had inappropriate access to system administrative functions within an ancillary system with access levels not commensurate with their job functions. However, it was determined that these users did not perform any activity or transactions with their inappropriate access within the ancillary application system.
- Six out of 20 users with development capability had inappropriate access to the server production environment used to support the ancillary system. It was determined that these six users did not perform any unauthorized activity or transactions with their inappropriate access within the system.

In addition, our review of certain application security controls within the system revealed that 90 user accounts out of 132 tested had inappropriate access and a lack of segregation of duties.

Furthermore, our review disclosed that certain general security settings for system database instances were not configured to provide reasonable assurance that database access is restricted to appropriate personnel.

The details related to these deficiencies have been provided to the DOR management and shall not be considered a public record in accordance with the OCGA §50-6-9(b).

Cause:

The user access assigned to security administrators, production support team members, and/or other user accounts was not granted to appropriately address various system and application security risks. While the DOR management indicated that they implemented a user access review process to determine whether privileged user access continues to be appropriate based on job responsibilities, evidence of the monitoring process was not maintained.

Finally, the DOR did not configure certain default general security settings for the system databases to align with least privilege standards reducing the risk of unauthorized user access and inappropriate activity.

Effect:

The deficiencies in logical access noted above are not compliant with applicable GTA technology security policies and standards. This increases the risk of unauthorized access to the information system data and possible manipulation or loss of data.

Additionally, the lack of segregation of duties increases the risk of errors and/or unauthorized system configuration changes.

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Recommendation:

The DOR should continue to strengthen its logical access controls by:

- Removing inappropriate user access identified and implementing additional access controls when needed;
- Documenting the privileged user access review process for the server production environments to provide evidence as to whether privileged access continues to be appropriate based on job responsibilities;
- Configuring the core application system to restrict the capability of its users from approving their own system configuration settings; and
- Configuring the general security settings for system databases to be aligned with least privilege standards to reduce the risk of unauthorized access and inappropriate activity.

Views of Responsible Officials:

We concur with this finding. The agency understands the need and requirements to strengthen logical access controls and continues to review and implement controls to enhance security around access.

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STATE ENTITY: GEORGIA PUBLIC TELECOMMUNICATIONS COMMISSION

2024-010 Strengthen Controls over Financial Reporting

Internal Control Impact:	Significant Deficiency
Compliance Impact:	None

Description:

The Georgia Public Telecommunications Commission's financial statement reporting process did not have adequate internal controls in place to prevent or detect errors in its basic financial statements, including note disclosures.

Background Information:

The Georgia Public Telecommunications Commission (GPTC) provides a nine-station television and 20-station radio network designed to meet the educational, cultural, and informational needs of Georgia residents. Additionally, GPTC provides electronically delivered classroom support for all Georgia learners and its towers serve as crucial infrastructure in Georgia's emergency management system. Additionally, as part of its responsibilities, the GPTC is required to produce accurate and timely financial statements and related note disclosures on an annual basis; however, these financial statements and note disclosures have required various audit adjustments in previous fiscal years.

Criteria:

The GPTC is responsible for maintaining a system of internal control over the preparation of financial statements in accordance with generally accepted accounting principles (GAAP). The design and operation of the GPTC's controls should allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements of the financial statements in a timely manner, as well as facilitate the preparation of complete and accurate financial statements.

Condition:

Our review of the financial information prepared by the GPTC revealed that adjustments were required to present the financial statements in accordance with GAAP. The following adjustments were proposed by the auditors and accepted by the GPTC based on the results of audit procedures performed:

- An adjustment was made to cash and receivables on the Fund Financial Statements and the Government-wide Financial Statements as Georgia State Financing and Investment Commission reimbursement payments in the amount of \$768,102 were received after fiscal year-end and incorrectly recorded as cash in the year under review.
- An adjustment was made to expenditures and assets on the Government-wide Financial Statements as expenditures in the amount of \$964,822 that met the criteria for capitalization were incorrectly expensed.
- Several adjustments to note disclosures and related tables were made.

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Cause:

Per discussion with management, the design and operation of the GPTC's controls over its financial reporting process did not incorporate appropriate review procedures and thus, did not detect certain errors and omissions in its financial statements and note disclosures.

Effect:

Prior to adjustment, the GPTC's basic financial statements contained significant misstatements. Without effective controls in place to address the risk of significant misstatements, the GPTC cannot ensure accurate financial reporting within its financial statements.

Recommendation:

We recommend the GPTC improve controls over financial reporting by incorporating additional reconciliations, analytical reviews, procedures for determining financial statement amounts, and training for staff. In addition, the GPTC should ensure that all designed controls are followed to detect and correct reporting errors in a timely manner.

Views of Responsible Officials:

We concur with this finding.

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STATE ENTITY: GEORGIA TECHNOLOGY AUTHORITY

2024-011 Strengthen Controls over the Bank Reconciliation Process

Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance

Description:

The Georgia Technology Authority should improve internal controls over the bank reconciliation process.

Background Information:

The Georgia Technology Authority (GTA) plays a critical role in managing the State of Georgia's information technology (IT) infrastructure and advancing the State of Georgia's use of technology to enhance the efficiency and accessibility of government services. The GTA is responsible for managing the statewide communications network, providing cloud-based services, ensuring cybersecurity readiness, and supporting the modernization of IT systems across state agencies and organizations.

In performing these roles, the GTA is tasked with managing bank accounts and is responsible for documenting internal controls over these bank accounts. The design and operation of the GTA's internal controls over cash accounts should ensure compliance with applicable statewide policies and the accurate and complete reporting of cash balances in its financial statements.

Criteria:

Pursuant to the *Official Code of Georgia Annotated* (OCGA) §50-5B-3, the State Accounting Office (SAO) is to prescribe state-wide accounting policies, procedures, and practices and has developed the Statewide Accounting Policy Manual and Statewide Business Process Policies and Procedures to accomplish this directive. The GTA management is responsible for following these statewide policies and procedures, including the Bank Reconciliation Policy reflected within the Statewide Business Process Policies and Procedures, which states "It is the responsibility of each organization to reconcile all of their bank [accounts] at least monthly, and within 30 days upon receipt of the bank statement, by an employee not involved in recording accounting transactions, such [as] cash receipts and disbursements. Additionally, bank reconciliations should be formally documented and maintained for audit purposes. Bank reconciliations should clearly show the balances being reconciled, including the details (and subsequent resolution) of all reconciling items... A bank reconciliation should include... documented approval (preferably via signature), by a fiscal officer (or their designee) who did not perform the reconciliation, certifying the reconciliation has been completed accurately."

Condition:

All monthly bank reconciliations for four accounts for the period under review were selected for testing. Of the 48 bank reconciliations reviewed, the following deficiencies were noted:

- One bank reconciliation could not be provided for audit.
- Reconciliations were undated with no signatures from both the preparer and reviewer in 16 instances.

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- No evidence of supervisory review was reflected for an additional 19 bank reconciliations.
- Supporting detail for reconciling items related to credit card transactions was not provided for 12 bank reconciliations.
- One bank reconciliation was not prepared within thirty days of receipt of the bank statement.
- One bank reconciliation contained clerical errors, resulting in incorrect reporting of both the bank balance and the general ledger balance on the reconciliation.
- Year-end bank reconciliations included reconciling items for cash activity totaling \$158,380,470 that required recording or correction in the general ledger but were not resolved in a timely manner.
- Adequate separation of duties was not implemented between the authorization, recording, and reconciliation functions for cash transactions.

Cause:

Through discussion with management, these deficiencies were caused by turnover in the Finance Department and a lack of oversight, which resulted in inadequate separation of duties and inconsistencies in the performance of monthly bank reconciliations.

Effect:

The inability to maintain an effective bank account reconciliation process increases the risk of misstatement due to error or fraud, including potential misappropriation of the GTA's assets.

Recommendation:

The GTA management should improve the bank reconciliation process by preparing bank reconciliations within the required timeframe and continuing to monitor the status of outstanding reconciling items. More well-trained staff should be assigned to complete the investigation and correction of all significant reconciling items by fiscal year-end. Additionally, management should implement adequate separation of duties within the reconciliation process and document all bank reconciliations, including supporting documentation, in a centralized location to ensure they are easily accessible for review.

Views of Responsible Officials:

We concur with this finding. GTA acknowledges and is taking corrective actions to address the identified gaps.

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STATE ENTITY: GEORGIA TECHNOLOGY AUTHORITY (*continued*)

2024-012 Strengthen Controls over the Service Billing Process

Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance

Description:

The Georgia Technology Authority should strengthen internal controls over the information technology services billing process.

Background Information:

The Georgia Technology Authority (GTA) delivers a wide range of information technology (IT) services designed to manage and advance the State of Georgia's use of technology in government operations. In fulfilling this role, the GTA collaborates closely with state agencies and organizations to deliver IT solutions. The GTA utilizes a third-party service provider to invoice and bill for IT services provided to state agencies and organizations.

Because a service organization is used to fulfill the GTA's responsibility associated with the IT services invoicing and billing process, the GTA is responsible for obtaining and reviewing applicable service organization control (SOC) reports. SOC reports are audit reports that evaluate and verify the internal controls and processes of a service organization that could impact security, availability, processing integrity, confidentiality, or privacy of a client's data and are meant to give assurance to clients that the service organization has adequate controls in place to safeguard client data and operations. Specifically, in line with contract provisions, the GTA is required to obtain a SOC-1, Type 2 report, which focuses on financial reporting controls over a period of time, from the third-party servicer associated with the billing process and incorporate the information into their internal risk assessment over this process.

Criteria:

The GTA management is responsible for designing and maintaining internal controls that provide reasonable assurance that the billing process is accurate, complete, and properly executed. This includes ensuring that billings are processed in accordance with contractual agreements, supported by reliable information from vendors, and appropriately reviewed. When outsourcing this function, management remains responsible for overseeing the effectiveness of the service organization's controls, monitoring their performance, and implementing complementary internal controls to ensure the accuracy and reliability of the billing process.

Additionally, pursuant to the *Official Code of Georgia Annotated* (OCGA) §50-25-4(a)(20), the GTA is to establish technology security policies, standards, and services. The GTA Information Security Controls Standard (SS-17-001) indicates that agencies, third-party service providers, and service integrators operating in a shared-service environment are responsible for complying with applicable security controls outlined in the National Institute of Standards of Technology (NIST) Special Publication 800-53 – Security and Privacy Controls for Federal Information Systems and Organizations.

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Condition:

Our review of internal control procedures associated with the IT services billing process identified the following control deficiencies:

- The contractually-required SOC report for the service organization conducting billing services on-behalf of the GTA was not obtained and considered in the GTA's risk assessment over the billing process.
- Various GTA personnel have inappropriate access to modify detailed billing information submitted by vendors prior to upload into the billing application in which invoices are generated.

Additionally, auditors reviewed eight individually significant revenue adjustments to determine if amounts were appropriately documented and valid. This testing revealed inaccuracies in three billings that were not detected and corrected by the GTA's invoice validation process but were discovered by customers as follows:

- One invoice included an incorrect billing period,
- One invoice billed the customer for the incorrect type of service, and
- One manual invoice reflected the application of the incorrect rate code.

Cause:

The GTA management was not aware of the contract provision requiring the service organization to provide the SOC-1, Type 2 report. Additionally, they stated that access is given to the vendor load files since the information does not feed directly into the billing application. Lastly, the inaccuracies in the invoices occurred due to change requests submitted by the customers that were not properly reflected in the load files submitted for invoice processing and no secondary review was performed on the manual invoice prior to being processed.

Effect:

In combination, these issues increase the risk of inaccurate billings and the risk of misstatement due to error or fraud. Not obtaining the contractually required SOC-1, Type 2 report limits the GTA's ability in gaining adequate assurance regarding the effectiveness of their service organization's internal controls over the bill processing function. Additionally, unrestricted access to modify vendor load files circumvents automated data validation controls in place. Lastly, lack of adequate review for manual invoicing and changes to existing services undermines the reliability and accuracy of the billing process.

Recommendation:

The GTA management should improve the IT services billing process by ensuring that the contractually required SOC-1, Type 2 report is obtained from the service organization annually and reviewed as part of the GTA's risk assessment process. If the report cannot be obtained, management should implement alternative procedures to validate the service organization's internal controls. The GTA should also limit access to the vendor load files to only authorized personnel with a clear business need. Lastly, the GTA should develop and implement a formal review process for manual invoices and automated invoices when known changes in existing services have occurred. These reviews should include verifying proper billing period, service

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types, and rate codes are used, to ensure accuracy of the invoices.

Views of Responsible Officials:

We concur with this finding. GTA understands the importance of GASB compliance, specifically those related to IT services.

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STATE ENTITY: GEORGIA TECHNOLOGY AUTHORITY (*continued*)

2024-013 Improve Internal Controls over Right-to-Use Asset and Liability Reporting

Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance

Description:

The Georgia Technology Authority should improve internal controls over the reporting of lease agreements and subscription-based information technology arrangements.

Background Information:

The Georgia Technology Authority (GTA) is responsible for providing information technology services to enhance government operations statewide. In fulfilling its role, the GTA is engaged in various contracts for the acquisition of technology-related goods and services. As part of its responsibilities, the GTA oversees the administration, financial management and comprehensive reporting of all activities associated with these contracts, including lease agreements and subscription-based information technology arrangements (SBITAs).

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases* to improve accounting and financial reporting for leases by governments and to ensure that financings of the right to use an underlying asset are disclosed in a manner that better meets the needs of the financial statement users. Subsequently, in May 2020, the GASB issued GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, to provide guidance on the accounting and financial reporting for SBITAs, including right-to-use subscription assets and corresponding subscription liabilities, by governments. The implementation of GASB Statements No. 87 and 96 prompted governmental entities, including the GTA, to amend their internal policies and procedures associated with lease and SBITA activity to ensure compliance with these new standards.

Criteria:

Pursuant to the *Official Code of Georgia Annotated* (OCGA) §50-5B-3, the State Accounting Office (SAO) is to prescribe state-wide accounting policies, procedures, and practices and has developed the Statewide Accounting Policy Manual and Statewide Business Process Policies and Procedures to accomplish this directive. The GTA management is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of accurate financial reporting and compliance with applicable laws and regulations, as well as statewide policies and procedures, including the Documentation Requirements Policy prescribed by the SAO, which states, “ In all cases, the documentation must be complete and accurate and must allow a transaction to be traced from the source documentation, through its processing, to the financial reports. All documentation should be readily available for examination.”

Condition:

During our review, we determined that the accounting records were insufficient to support the amounts recorded and disclosed for lease agreements under GASB Statement No. 87 and SBITAs under GASB Statement No.96. Specifically, the GTA could not provide comprehensive documentation of:

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- Underlying contracts and other relevant information supporting the initial recognition, measurement, and presentation of leases and SBITAs, including key data elements, such as lease terms, payment schedules, and associated inventory listings, and
- Key assumptions and judgements made in determining the classification of leases and SBITAs.

Cause:

Through discussion with management, these deficiencies were caused by turnover in the Finance Department and management's lack of expertise in the reporting requirements associated with GASB Statements No. 87 and 96.

Effect:

The lack of adequate internal controls and underlying supporting documentation for lease agreements and SBITAs increases the risk of misstatements and noncompliance with accounting standards.

Recommendation:

We recommend that the GTA:

- Develop and implement comprehensive policies and procedures specifically designed to address the reporting requirements of GASB Statements No. 87 and 96;
- Ensure that personnel responsible for lease and SBITA reporting are appropriately trained and familiar with the associated requirements;
- Maintain documentation to support amounts recorded for leases and SBITAs; and
- Implement and document a formal supervisory review process for lease and SBITA activity reported.

Views of Responsible Officials:

We concur with this finding. We appreciate the opportunity to address the audit findings concerning our controls over financial reporting in accordance with GASB Statement No. 87 (Leases) and GASB Statement No. 96 (Subscription-Based Information Technology Arrangements - SBITAs). We acknowledge the importance of these standards in enhancing the accuracy and transparency of our financial statements.

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FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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FEDERAL AGENCY: U.S. DEPARTMENT OF AGRICULTURE

STATE ENTITY: DEPARTMENT OF EDUCATION

2024-014 Improve Controls over Transparency Act Reporting

Compliance Requirement:	Reporting
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Agriculture
Pass-Through Entity:	None
AL Numbers and Titles:	10.553 – School Breakfast Program 10.555 – Nutritional School Lunch Program 10.556 – Special Milk Program for Children 10.582 – Fresh Fruit and Vegetable Program
Federal Award Numbers:	225GA324N1099 (Year: 2022), 225GA324N1199 (Year: 2022), 235GA324N1099 (Year: 2023), 235GA324N1199 (Year: 2023), 235GA323N8903 (Year: 2023), 235GA324L1603 (Year: 2023), 245GA324N1099 (Year: 2024), 245GA324N1199 (Year: 2024), 245GA324L1603 (Year: 2024)
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2023-012

Description:

The Georgia Department of Education should improve internal controls to ensure that subaward information associated with the Federal Funding Accountability and Transparency Act is reported appropriately and timely.

Background Information:

The Child Nutrition Cluster (CNC) is comprised of various programs that are intended to assist states in administering and overseeing food service program operators that provide healthful, nutritious meals to eligible children in public and non-profit private schools, residential child care institutions, and summer programs. This Cluster of programs also fosters healthy eating habits in children by providing fresh fruits and fresh vegetables to children attending elementary and schools and encourages the domestic consumption of nutritious agricultural commodities.

Funds associated with the CNC program are provided to the Georgia Department of Education (GaDOE) for allocation to eligible subrecipients. Because the GaDOE subgrants program funds to various entities, the GaDOE must comply with the Federal Funding Accountability and Transparency Act of 2006 (FFATA). The FFATA requirements were signed into law on September 26, 2006 in an effort to give the American public access to information on how their tax dollars are being spent.

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Criteria:

As a recipient of federal awards, the GaDOE is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Under the FFATA (Public Law 109-282), as codified in Title 2 CFR Part 170, *Reporting Subaward and Executive Compensation Information*, recipients of grants or cooperative agreements, including the GaDOE, who make first-tier subawards of \$30,000 or more are required to register in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Subaward data, such as the subaward date, subawardee Unique Entity Identifier number, amount of subaward, subaward obligation/action date, date of report submission, and subaward number, are submitted through the FSRS and accessible to the general public through the USASpending.gov website.

Condition:

Our examination of reporting requirements associated with CNC revealed that the GaDOE failed to submit subaward data to the FSRS. Therefore, all first-tier subawards of \$30,000 or more, and the associated subaward data, was not reflected on the USASpending.gov website as required.

Cause:

The GaDOE had established procedures in place to comply with the FFATA reporting requirements for federal awards, but the GaDOE ceased FFATA reporting when it was removed from the Office of Management and Budget (OMB) Compliance Supplement in anticipation of the transition to the proposed new federal reporting model. When FFATA reporting reappeared on the OMB Compliance Supplement, the GaDOE reinstated FFATA reporting procedures for all federal programs and hired a new staff member in June 2022 to solely assist with bringing all FFATA reporting up to date for all federal programs. However, reporting for CNC proved to be challenging due to the continuously changing award amounts based on the number of claims each month. The GaDOE submitted a request to the USDA to report FFATA information on an annual basis, but that request was denied. Therefore, the GaDOE is currently formulating a method that will allow for compliance with CNC FFATA monthly reporting requirements in a more efficient manner.

Effect:

The deficiencies noted in the FFATA reporting process resulted in noncompliance with federal regulations. Without effective controls in place to ensure compliance with federal reporting requirements, the transparency objective associated with the FFATA requirements was not achieved as the general public was unable to review expenditure data associated with the State of Georgia's CNC programs.

Recommendation:

We recommend that the GaDOE:

- Finalize processes and procedures associated with the CNC FFATA reporting requirements;

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- Incorporate additional oversight, training, and/or staff to aid in the identification of subawards to be reported and the reporting of appropriate data elements, as applicable, in a timely manner; and
- Maintain documentation of subaward agreements and the determination of whether each subaward should be entered into the FSRS in compliance with the FFATA reporting requirements.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION

STATE ENTITY: GEORGIA STATE UNIVERSITY

2024-015 Improve Controls over the Awarding Process

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
AL Numbers and Titles:	84.007 – Federal Supplemental Educational Opportunity Grants 84.033 – Federal Work Study Program 84.063 – Federal Pell Grant Program 84.268 – Federal Direct Student Loans 84.379 – Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)
Federal Award Numbers:	P007A231006 (Year: 2024), P033A231006 (Year: 2024), P063P230086 (Year: 2024), P268K240086 (Year: 2024), P379T240086 (Year: 2024)
Questioned Costs:	\$376

Description:

The Georgia State University Student Financial Aid Office improperly determined the Student Financial Assistance award amounts for eligible students.

Background Information:

To receive student financial assistance (SFA), students must complete a Free Application for Federal Student Aid (FAFSA). Once the FAFSA is processed, an Institutional Student Information Record (ISIR) is provided to Georgia State University (University). Among other things, the ISIR contains the applicant's Expected Family Contribution (EFC) and helps determine student eligibility, award amounts, and disbursements.

The following types of SFA was awarded and disbursed to students at the University:

- *Federal Pell Grant (Pell)* – The Pell program provides grants to eligible students enrolled in eligible undergraduate programs and certain eligible post-baccalaureate teacher certificate programs and is intended to provide the foundation of financial aid. Maximum and minimum Pell awards are established by statute, but the amount for which each student is eligible is based on Pell Grant Payment and Disbursement Schedules published every year by the U.S. Department of Education (ED).
- *Federal Supplemental Educational Opportunity Grants (FSEOG)* – The FSEOG program provides grants to eligible undergraduate students. Priority for FSEOG awards is given to Pell recipients who have the lowest EFC.

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- *Federal Work-Study (FWS)* – The FWS program provides part-time employment to eligible undergraduate and graduate students who need earnings to help meet the costs of postsecondary education.
- *Federal Direct Student Loans* – The Direct Loan Program makes Direct Subsidized Loans and Direct Unsubsidized Loans to eligible students, and Direct PLUS Loans to eligible graduate or professional students or to eligible parents of eligible dependent undergraduate students, to pay for the cost of attending postsecondary educational institutions. Each student's ISIR, along with other information, is used by the University to originate the student's Direct Loan.
- *Teacher Education Assistance for College and Higher Education (TEACH) Grants* – The TEACH Grants program is a non-need-based grant for students who are enrolled in an eligible program of study, and who agree to serve as a full-time teacher, in a high-need field, in an elementary school, secondary school, or educational service agency serving low-income students for at least four years within eight years of completing the program for which the TEACH Grant was awarded.

Criteria:

As a recipient of federal awards, the University is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

All ED SFA programs are authorized by Title IV of the Higher Education Act (HEA) of 1965, as amended (20 USC 1001 *et seq.*). The U.S. Department of Health and Human Services (HHS) SFA programs are authorized by the Public Health Service Act (PHS Act), which was amended by the Health Professions Education Partnership Act of 1998, Pub. L. No. 105-395 and, for the NFLP, further amended by the Patient Protection and Affordable Care Act of 2010 (Affordable Care Act), Pub. L. No. 111-148, Section 5311.

In addition, provisions included in Title 34 CFR Section 668 provide general provisions for administering SFA programs and Title 34 CFR Sections 675, 676, 685, 686, and 690 provide eligibility and other related program requirements that are specific to the FWS Program, FSEOG Program, Federal Direct Student Loans Program, TEACH Grants, and Federal Pell Grant Program, respectively.

Condition:

A sample of 25 students from a population of 33,083 students who received student financial assistance funds was randomly selected for testing using a non-statistical sampling method. Student financial assistance files were reviewed to ensure that financial assistance was properly calculated and disbursed to eligible students. The following deficiency was identified:

- One student received \$376 more in Federal Pell Grant Program funds than they were eligible to receive based upon their enrollment status and EFC. This resulted in an over disbursement of \$376.

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Questioned Costs:

Upon testing a sample of \$213,145 in financial aid disbursements, known questioned costs of \$376 were identified for the student who received student financial assistance in excess of their eligibility. Using the total population amount of \$306,086,436, we project the likely questioned costs to be approximately \$539,954. The following assistance listing number was affected by the known and likely questioned costs: 84.063.

Cause:

In discussing this deficiency with management, they stated that a change to the student's ISIR after the term had ended resulted in the student being selected for verification. The student information was not configured to automatically adjust the student's Pell award based upon the results of verification procedures performed and caused the student to receive aid in excess of their amended eligibility.

Effect:

This deficiency may expose the University to unnecessary financial strains and shortages. The funds disbursed to students in excess of their eligibility must be returned to ED. Though the University may attempt to collect the funds from individual students affected by the error, these collection efforts could be unsuccessful as the students may no longer attend the University and/or fail to repay the funds. Additionally, the University was not in compliance with federal regulations concerning awarding of SFA funds to students.

Recommendation:

The University should review its processes and procedures for determining each student's financial aid eligibility. Where vulnerable, the University should develop and/or modify its policies and procedures to ensure that correct amounts will be awarded to students in conformity with federal requirements. Additionally, the University should develop and implement a monitoring process to ensure that controls are functioning properly. The University should also contact ED regarding resolution of this finding.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION (continued)

STATE ENTITY: GEORGIA STATE UNIVERSITY (continued)

2024-016 Strengthen Controls over the Return of Title IV Funds Process

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
AL Numbers and Titles:	84.007 – Federal Supplemental Educational Opportunity Grants 84.033 – Federal Work Study Program 84.063 – Federal Pell Grant Program 84.268 – Federal Direct Student Loans 84.379 – Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)
Federal Award Numbers:	P007A231006 (Year: 2024), P033A231006 (Year: 2024), P063P230086 (Year: 2024), P268K240086 (Year: 2024), P379T240086 (Year: 2024)
Questioned Costs:	None Identified

Description:

Georgia State University did not properly perform the Return of Title IV funds process to ensure that unearned Title IV funds were returned in a timely manner.

Background Information:

Student financial assistance (SFA), or Title IV, funds are awarded to a student under the assumption that the student will attend school for the entire period for which the assistance is awarded. When a student withdraws from Georgia State University (University), the student may no longer be eligible for the full amount of Title IV funds that the student was originally scheduled to receive. If a recipient of Title IV grant or loan funds withdraws from a school after beginning attendance, the school must perform a Return of Title IV (R2T4) calculation to determine the amount of Title IV assistance earned by the student. Up through the 60% point in each period of enrollment, a pro rata schedule is used to determine the amount of Title IV funds the student has earned at the time of withdrawal. After the 60% point in the period of enrollment, a student is considered to have earned 100% of the Title IV funds the student was scheduled to receive during the period.

The R2T4 calculation is prepared using the following information associated with the period of enrollment:

- The student's Title IV aid information, including amounts disbursed and amounts that could have been disbursed,

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- The withdrawal date and scheduled start date, end date, and break days, and
- Institutional charges, including tuition, fees, housing, food, books, supplies, materials, and equipment.

Criteria:

As a recipient of federal awards, the University is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Provisions included in Title 34 CFR Section 668.22 provide requirements over the treatment of Title IV funds when a student withdraws. The University is required to determine the amount of Title IV funds that the student earned as of the student's withdrawal date when a recipient of Title IV funds withdraws from the University during a payment period or period of enrollment in which the recipient began attendance. A refund must be returned to Title IV programs when the total amount of the Title IV grant or loan assistance, or both, that the student earned is less than the amount of the Title IV grant and/or loan assistance that was disbursed to the student as of the withdrawal date.

Additionally, provisions included in Title 34 CFR Section 668.22(j) address the timeframe for the return of title IV funds and state "(1) An institution must return the amount of title IV funds for which it is responsible... as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew... (2) For an institution that is not required to take attendance, an institution must determine the withdrawal date for a student who withdraws without providing notification to the institution no later than 30 days after the end of the earlier of the – (i) Payment period or period of enrollment... (ii) Academic year in which the student withdrew; or (iii) Educational program from which the student withdrew."

Condition:

A sample of 25 students from a population of 3,325 students who received student financial assistance (SFA) and withdrew from the University during the Fall 2023 and Spring 2024 semesters was randomly selected for testing using a non-statistical sampling method. The students' R2T4 calculations were reviewed to ensure that the refunds were calculated and returned in the correct amount to the proper funding agencies and/or student in a timely manner. The following deficiency was noted:

- Funds were not returned to the appropriate grantor programs within the required time frame for five of the withdrawn students tested.

Cause:

In discussing these deficiencies with management, they stated that staff turnover led to the return of funds in an untimely manner.

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Effect:

The University is not in compliance with the federal regulations concerning performing R2T4 procedures. Returning unearned Title IV funds to ED in an untimely manner may result in adverse actions and impact the University's participation in Title IV programs.

Recommendation:

The University should follow established procedures to ensure that unearned funds are returned to the appropriate accounts in a timely manner in accordance with federal regulations. Management should also develop and implement a monitoring process to ensure that controls are operating properly.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION (continued)

STATE ENTITY: GEORGIA STATE UNIVERSITY (continued)

2024-017 Improve Controls over Enrollment Reporting

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
AL Numbers and Titles:	84.063 – Federal Pell Grant Program 84.268 – Federal Direct Student Loans
Federal Award Numbers:	P063P230086 (Year: 2024), P268K240086 (Year: 2024)
Questioned Costs:	None Identified

Description:

Georgia State University did not report student enrollment information to required organizations in a timely and accurate manner.

Background Information:

Georgia State University (University) is required to report enrollment information under the Federal Pell Grant and Federal Direct Student Loans programs via the National Student Loan Data System (NSLDS). The University must review, update, and verify student enrollment statuses, program information, and effective dates periodically throughout the award year. The accuracy and timeliness of enrollment information reported by the University impacts its ability to properly administer the various Student Financial Assistance programs.

There are two categories of enrollment information reported to the NSLDS:

- Campus-Level, which includes data related to the student’s overall enrollment at an institution’s campus, and
- Program-Level, which includes data related to the student’s program(s) of attendance.

The NSLDS Enrollment Reporting Guide provides institutions the requirements and guidance for reporting these specific campus-level and program-level enrollment details for students.

Criteria:

As a recipient of federal awards, the University is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

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Regarding the enrollment reporting process, provisions included in Title 34 Section CFR 685.309(b) state that “(1) Upon receipt of an enrollment report from the Secretary, a school must update all information included in the report and return the report to the Secretary – (i) In the manner and format prescribed by the Secretary; and (ii) Within the timeframe prescribed by the Secretary. (2) Unless it expects to submit its next updated enrollment report to the Secretary within the next 60 days, a school must notify the Secretary within 30 days after the date the school discovers that – (i) ... the student has ceased to be enrolled on at least a half-time basis for the period...” In addition, per the NSLDS Enrollment Reporting Guide issued by the U.S. Department of Education (ED), students who have received Federal Pell Grant Program funds will be included on the NSLDS roster file received by each institution and are subject to the same enrollment reporting requirements as those students who have received a loan under the William D. Ford Federal Direct Loan Program.

Condition:

A sample of 25 students who received Federal Pell Grant Program and Federal Direct Student Loan funds and had a reduction or increase in attendance level, graduated, withdrew, dropped out, or enrolled but never attended during the audit period was randomly selected for testing using a non-statistical sampling method. NSLDS Enrollment Detail information was reviewed for each student to ensure that the University accurately reported significant data elements under both the Campus-Level and Program-Level Record. The following deficiency was identified:

- For all students tested, the Program Enrollment Effective Date reflected on the Program-Level Record did not agree to the date on which the current enrollment status reported for the student was first effective.

Cause:

In discussing these deficiencies with management, they stated that a student information system defect led to the inaccurate reporting of Program Enrollment Effective Dates on the Program-Level record.

Effect:

The University was not in compliance with federal regulations concerning enrollment reporting requirements. Additionally, if enrollment statuses are not submitted appropriately to NSLDS by the University, loan interest subsidies may be negatively affected, deferments of Federal Direct Student Loans may be continued in error, loan repayment dates could be recorded incorrectly, and the compilation of data associated with other Title IV aid programs could be adversely affected.

Recommendation:

The University should follow established policies and procedures to ensure that all changes in student enrollment statuses are reported in accordance with timeframes prescribed by ED. Additionally, management should develop and implement a monitoring process to ensure that controls are operating properly.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION (continued)

STATE ENTITY: AUGUSTA UNIVERSITY

2024-018 Improve Controls over Federal Direct Student Loan Reconciliations

Compliance Requirement:	Cash Management
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
AL Number and Title:	84.268 – Federal Direct Student Loans
Federal Award Number:	P268K241311 (Year: 2024)
Questioned Costs:	None Identified

Description:

Augusta University did not perform required monthly reconciliations for the Federal Direct Student Loans program appropriately.

Background Information:

Under the Federal Direct Student Loan program, Augusta University (University) makes Direct Subsidized Loans and Direct Unsubsidized Loans to eligible students, and Direct PLUS Loans to eligible graduate or professional students or to eligible parents of eligible dependent undergraduate students, to pay for the cost of attendance. The student's Individual Student Information Record (ISIR), along with other information, is used by the University to originate the student's Direct Loan.

During the current fiscal year, the University originated and disbursed \$104,537,405 in Federal Direct Student Loans to 4,990 students.

Criteria:

As a recipient of federal awards, the University is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Provisions included in Title 34 CFR Section 685.300(b) state that upon entering into a written program participation agreement associated with Federal Direct Student Loans "the school must promise to comply with the [Higher Education] Act [of 1965] and applicable regulations and must agree to ... on a monthly basis, reconcile institutional records with Direct Loan funds received from the Secretary and Direct Loan disbursement records submitted to and accepted by the Secretary."

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Condition:

A sample of four periodic Federal Direct Student Loan program reconciliations was randomly selected for testing using a non-statistical sampling method. The reconciliations were reviewed to ensure that the School Account Statement (SAS) data files provided by the U.S. Department of Education's Common Origination and Disbursement (COD) system were reconciled appropriately to the student information system and the University's financial records and that variances were resolved in a timely manner. While reconciliations of the Direct Loans disbursed per the student information system and the University's financial records and reconciliations of the cash drawdowns per the COD system and the University's financial records were performed throughout the year, testing revealed that reconciliations of the SAS data files by student were not performed for the months tested.

Cause:

In discussing these deficiencies with management, they stated that the failure to perform the necessary reconciliations at the student level was due to staffing changes and a lack of continuity in the Student Financial Aid Department.

Effect:

The University is not in compliance with their program participation agreement or federal regulations concerning Federal Direct Student Loans. In addition, omissions and errors in information submitted to the COD system or within the student information system may not be identified and corrected in a timely manner. Furthermore, if all SAS data is not reconciled appropriately, the University cannot close out the Direct Loan account in the COD system at the end of the award year.

Recommendation:

The University should establish procedures and assign responsibility for the monthly and yearly reconciliation of the Federal Direct Student Loan program activity to ensure that the guidelines contained in the Direct Loan School Guide and Federal Student Aid Handbook are followed. The University's Financial Aid and Business Offices should maintain their internal records in such a way that they can prepare the monthly reconciliations accurately and timely. Additionally, management should develop and implement a monitoring process to ensure that controls are operating properly.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION (continued)

STATE ENTITY: AUGUSTA UNIVERSITY (continued)

2024-019 Strengthen Controls over Unofficial Withdrawals

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
AL Numbers and Titles:	84.007 – Federal Supplemental Educational Opportunity Grants 84.063 – Federal Pell Grant Program 84.268 – Federal Direct Student Loans 84.379 – Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) 84.408 – Postsecondary Education Scholarships for Veteran’s Dependents
Federal Award Numbers:	P007A231020 (Year: 2024), P063P231311 (Year: 2024), P268K241311 (Year: 2024), P379T241311 (Year: 2024), P408A231311 (Year: 2024)
Questioned Costs:	\$2,189

Description:

Augusta University did not properly identify and return unearned Title IV funds for students who unofficially withdrew from classes.

Background Information:

Student financial assistance, or Title IV, funds are awarded by Augusta University (University) to a student under the assumption that the student will attend school for the entire period for which the assistance is awarded. When a student withdraws, the student may no longer be eligible for the full amount of Title IV funds that the student was originally scheduled to receive. If a recipient of Title IV grant or loan funds withdraws from a school after beginning attendance, the school must perform a Return of Title IV (R2T4) calculation to determine the amount of Title IV assistance earned by the student. Up through the 60% point in each period of enrollment, a pro rata schedule is used to determine the amount of Title IV funds the student has earned at the time of withdrawal. After the 60% point in the period of enrollment, a student is considered to have earned 100% of the Title IV funds the student was scheduled to receive during the period.

An unofficial withdrawal is one in which the University has not received notice from the student that the student has ceased or will cease attending the school. Schools must have a procedure in place to determine when a student who began attendance and received or could have received an initial disbursement of Title IV funds officially withdrew. For these unofficial withdrawals, the

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University must also determine a withdrawal date, which may be the midpoint of the period of enrollment or the last date of an academically related activity in which the student participated.

Criteria:

As a recipient of federal awards, the University is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Provisions included in Title 34 CFR Section 668.22 provide requirements over the treatment of Title IV funds when a student withdraws. The University is required to determine the amount of Title IV funds that the student earned as of the student's withdrawal date when a recipient of Title IV funds withdraws from the University during a payment period or period of enrollment in which the recipient began attendance. A refund must be returned to Title IV programs when the total amount of the Title IV grant or loan assistance, or both, that the student earned is less than the amount of the Title IV grant and/or loan assistance that was disbursed to the student as of the withdrawal date.

Additionally, provisions included in Title 34 CFR Section 668.22(j) address the timeframe for the return of title IV funds and state "(1) An institution must return the amount of title IV funds for which it is responsible... as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew... (2) For an institution that is not required to take attendance, an institution must determine the withdrawal date for a student who withdraws without providing notification to the institution no later than 30 days after the end of the earlier of the – (i) Payment period or period of enrollment... (ii) Academic year in which the student withdrew; or (iii) Educational program from which the student withdrew."

Condition:

A sample of ten students from a population of 100 students who received student financial assistance (SFA) for the Fall 2023 and Spring 2024 semesters and withdrew from the University but for whom no R2T4 calculation was performed was randomly selected for testing using a non-statistical sampling method. Attendance and withdrawal records were reviewed to determine if a refund should have been calculated for these students. Our examination revealed that R2T4 calculations were not performed appropriately for one student who unofficially withdrew during the Fall 2023 semester and one student who unofficially withdrew during the Spring 2024 semester. These students should have been required to return a total of \$2,189 to various SFA programs.

Questioned Costs:

Upon testing a sample of \$54,216 in financial aid disbursements to students who withdrew from the University but for whom no R2T4 was performed, known questioned costs of \$2,189 were identified for omitted R2T4 calculations. Using the total population amount of \$622,973, we project the likely questioned costs to be approximately \$25,155. The following assistance listing numbers were affected by the known and likely questioned costs: 84.063 and 84.268.

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Cause:

In discussing these deficiencies with management, they stated that misclassification of the withdrawal types occurred due to inadequate training for processing both official and unofficial withdrawals.

Effect:

The University is not in compliance with the federal regulations concerning performing R2T4 procedures. This deficiency may expose the University to unnecessary financial strains and shortages. Unearned Title IV funds must be returned to the U.S. Department of Education (ED). Though the University collection efforts could be unsuccessful as the students may no longer attend the University and/or fail to repay the funds. Additionally, failing to identify withdrawn students, not performing R2T4 calculations, and/or not returning unearned Title IV funds to ED in a timely manner may result in adverse actions and impact the University's participation in Title IV programs.

Recommendation:

The University should follow established policies and procedures to ensure that students who unofficially withdrew and received Title IV funds are identified and the required R2T4 calculations are performed. Management should also develop and implement a monitoring process to ensure that controls are operating properly. The University should contact ED regarding resolution of the finding, as well.

Views of Responsible Officials:

We concur with this finding.

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STATE ENTITY: UNIVERSITY OF GEORGIA

2024-020 Return of Title IV Funds, Student Financial Aid Cluster

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
AL Numbers and Titles:	84.007 – Federal Supplemental Educational Opportunity Grants 84.033 – Federal Work Study Program 84.063 – Federal Pell Grant Program 84.268 – Federal Direct Student Loans 84.408 – Postsecondary Education Scholarships for Veteran’s Dependents
Federal Award Numbers:	P007A231051 (Year: 2024), P033A231051 (Year: 2024), P063P230092 (Year: 2024), P268K240092 (Year: 2024), P408A230092 (Year: 2024)
Questioned Costs:	None Identified

Description:

The University did not properly perform the Return of Title IV funds process to ensure that unearned Title IV funds were returned in a timely manner.

Background Information:

Upon examining the entire population of Title IV refunds, it was determined this condition was present in approximately 13% of the students selected for testing who had withdrawn prior to earning the total amount of the Title IV aid disbursed to that student.

Criteria:

Returns of Title IV funds are required to be deposited or transferred into the student financial aid account or electronic fund transfers initiated to the Secretary of Education as soon as possible, but no later than 45 days after the date that the institution determines the student withdrew.

Condition:

In testing the return of Title IV Funds, we observed that for multiple students selected for testing, that withdrew before the total amount of Title IV aid disbursed to the student was earned, the return of unearned Title IV aid was completed after 45 days of the date of the institution’s determination that the student had withdrawn.

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Cause:

During Spring 2024, Student Account Services experienced vacancies in two key positions responsible for monitoring and analyzing return to Title IV calculations and compliance.

Effect:

Because the return of Title IV aid was not made consistently within the required the 45 period, the University was not in compliance with the Return of Title IV Funds requirement of the Student Financial Aid Cluster.

Recommendation:

We recommend the School review its existing system of internal controls over compliance and make adjustments to ensure the return of Title IV aid is made within 45 days of the University's determination that the student had withdrawn.

Views of Responsible Officials:

We concur with this finding. The University of Georgia acknowledges the need for increased monitoring over the return to Title IV aid for students withdrawn from the University. During Spring 2024, Student Account Services experienced vacancies in two key positions responsible for monitoring and analyzing return to Title IV calculations and compliance. UGA has taken immediate corrective action and has filled key staffing vacancies and implemented additional internal controls to monitor and ensure compliance. A self-audit of Fall 2024 revealed no non-compliance issues.

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FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION (continued)

STATE ENTITY: LANIER TECHNICAL COLLEGE

2024-021 Improve Controls over Unofficial Withdrawals

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
AL Numbers and Titles:	84.007 – Federal Supplemental Educational Opportunity Grants 84.033 – Federal Work Study Program 84.063 – Federal Pell Grant Program
Federal Award Numbers:	P007A238428 (Year: 2024), P033A238428 (Year: 2024), P063P232612 (Year: 2024)
Questioned Costs:	\$3,742

Description:

Lanier Technical College did not properly identify and return unearned Title IV funds for students who unofficially withdrew from classes.

Background Information:

Student financial assistance, or Title IV, funds are awarded by Lanier Technical College (Technical College) to a student under the assumption that the student will attend school for the entire period for which the assistance is awarded. When a student withdraws, the student may no longer be eligible for the full amount of Title IV funds that the student was originally scheduled to receive. If a recipient of Title IV grant or loan funds withdraws from a school after beginning attendance, the school must perform a Return of Title IV (R2T4) calculation to determine the amount of Title IV assistance earned by the student. Up through the 60% point in each period of enrollment, a pro rata schedule is used to determine the amount of Title IV funds the student has earned at the time of withdrawal. After the 60% point in the period of enrollment, a student is considered to have earned 100% of the Title IV funds the student was scheduled to receive during the period.

An unofficial withdrawal is one in which the Technical College has not received notice from the student that the student has ceased or will cease attending the school. Schools must have a procedure in place to determine when a student who began attendance and received or could have received an initial disbursement of Title IV funds officially withdrew. For these unofficial withdrawals, the Technical College must also determine a withdrawal date, which may be the midpoint of the period of enrollment or the last date of an academically related activity in which the student participated.

Criteria:

As a recipient of federal awards, the Technical College is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing

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the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Provisions included in Title 34 CFR Section 668.22 provide requirements over the treatment of Title IV funds when a student withdraws. The Technical College is required to determine the amount of Title IV funds that the student earned as of the student's withdrawal date when a recipient of Title IV funds withdraws from the Technical College during a payment period or period of enrollment in which the recipient began attendance. A refund must be returned to Title IV programs when the total amount of the Title IV grant or loan assistance, or both, that the student earned is less than the amount of the Title IV grant and/or loan assistance that was disbursed to the student as of the withdrawal date.

Additionally, provisions included in Title 34 CFR Section 668.22(j) address the timeframe for the return of title IV funds and state "(1) An institution must return the amount of title IV funds for which it is responsible... as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew... (2) For an institution that is not required to take attendance, an institution must determine the withdrawal date for a student who withdraws without providing notification to the institution no later than 30 days after the end of the earlier of the – (i) Payment period or period of enrollment... (ii) Academic year in which the student withdrew; or (iii) Educational program from which the student withdrew."

Condition:

A sample of 14 students from a population of 140 students who received student financial assistance (SFA) for the Fall 2023 and Spring 2024 semesters and withdrew from the Technical College but for whom no R2T4 calculation was performed was randomly selected for testing using a non-statistical sampling method. Attendance and withdrawal records were reviewed to determine if a refund should have been calculated for these students. Our examination revealed that R2T4 calculations were not performed appropriately for five students who unofficially withdrew during the Spring 2024 semester. These students should have been required to return a total of \$3,742 to various SFA programs.

Questioned Costs:

Upon testing a sample of \$27,821 in financial aid disbursements to students who withdrew from the Technical College but for whom no R2T4 was performed, known questioned costs of \$3,742 were identified for omitted R2T4 calculations. Using the total population amount of \$286,243, we project the likely questioned costs to be approximately \$38,502. The following assistance listing number was affected by the known and likely questioned costs: 84.063.

Cause:

In discussing these deficiencies with management, they stated that staff turnover and unexpected absences led to the deficiencies identified.

Effect:

The Technical College is not in compliance with the federal regulations concerning performing R2T4 procedures. This deficiency may expose the Technical College to unnecessary financial strains and shortages. Unearned Title IV funds must be returned to the U.S. Department of Education (ED). Though the Technical College may attempt to collect the funds from individual students affected by the error, these collection efforts could be unsuccessful as the students may

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no longer attend the Technical College and/or fail to repay the funds. Additionally, failing to identify withdrawn students, not performing R2T4 calculations, and/or not returning unearned Title IV funds to ED in a timely manner may result in adverse actions and impact the Technical College's participation in Title IV programs.

Recommendation:

The Technical College should follow established policies and procedures to ensure that students who unofficially withdrew and received Title IV funds are identified and the required R2T4 calculations are performed. Management should also develop and implement a monitoring process to ensure that controls are operating properly. The Technical College should contact ED regarding resolution of the finding, as well.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF EDUCATION (continued)

STATE ENTITY: CENTRAL GEORGIA TECHNICAL COLLEGE

2024-022 Improve Controls over the Awarding Process

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Education
Pass-Through Entity:	None
AL Numbers and Titles:	84.007 – Federal Supplemental Educational Opportunity Grants 84.033 – Federal Work Study Program 84.063 – Federal Pell Grant Program 84.268 – Federal Direct Student Loans
Federal Award Numbers:	P007A237757 (Year: 2024), P033A237757 (Year: 2024), P063P232783 (Year: 2024), P268K242783 (Year: 2024)
Questioned Costs:	\$3,998

Description:

The Central Georgia Technical College Student Financial Aid Office improperly awarded Student Financial Assistance amounts to ineligible students.

Background Information:

To receive student financial assistance (SFA), students must complete a Free Application for Federal Student Aid (FAFSA). Once the FAFSA is processed, an Institutional Student Information Record (ISIR) is provided to Central Georgia Technical College (Technical College). Among other things, the ISIR contains the applicant's Expected Family Contribution (EFC) and helps determine student eligibility, award amounts, and disbursements.

The following types of SFA was awarded and disbursed to students at the Technical College:

- *Federal Pell Grant (Pell)* – The Pell program provides grants to eligible students enrolled in eligible undergraduate programs and certain eligible post-baccalaureate teacher certificate programs and is intended to provide the foundation of financial aid. Maximum and minimum Pell awards are established by statute, but the amount for which each student is eligible is based on Pell Grant Payment and Disbursement Schedules published every year by the U.S. Department of Education (ED).
- *Federal Supplemental Educational Opportunity Grants (FSEOG)* – The FSEOG program provides grants to eligible undergraduate students. Priority for FSEOG awards is given to Pell recipients who have the lowest EFC.

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- *Federal Work-Study (FWS)* – The FWS program provides part-time employment to eligible undergraduate and graduate students who need earnings to help meet the costs of postsecondary education.
- *Federal Direct Student Loans* – The Direct Loan Program makes Direct Subsidized Loans and Direct Unsubsidized Loans to eligible students, and Direct PLUS Loans to eligible graduate or professional students or to eligible parents of eligible dependent undergraduate students, to pay for the cost of attending postsecondary educational institutions. Each student's ISIR, along with other information, is used by the Institution to originate the student's Direct Loan.

Once financial aid is awarded and disbursed to students, those students are required to maintain satisfactory academic progress (SAP) as defined by the Technical College's published standards. These published standards must include a review of a qualitative component, which is typically based upon grade point average (GPA), and a quantitative component, which is based upon successful completion of attempted coursework at a specified pace within a maximum timeframe. SAP must be evaluated at least once per academic year, and if at the time of each evaluation, the student has not maintained SAP, they are no longer eligible to receive SFA.

Criteria:

As a recipient of federal awards, the Technical College is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

All ED SFA programs are authorized by Title IV of the Higher Education Act (HEA) of 1965, as amended (20 USC 1001 *et seq.*). In addition, provisions included in Title 34 CFR Section 668 provide general provisions for administering SFA programs and Title 34 CFR Sections 675, 676, 685, and 690 provide eligibility and other related program requirements that are specific to the FWS Program, FSEOG Program, Federal Direct Student Loans Program, and Federal Pell Grant Program, respectively.

Condition:

A sample of 40 students from a population of 4,938 students who received student financial assistance funds was randomly selected for testing using a non-statistical sampling method. Student financial assistance files were reviewed to ensure that financial assistance was properly calculated and disbursed to eligible students. Auditors noted that two students were not in compliance with the Technical College's published Satisfactory Academic Progress (SAP) policies as follows:

- One student did not meet the qualitative requirement of SAP and was placed on Warning status instead of Suspension status. Because the student did not return for the subsequent semester, this deficiency did not result in the over disbursement of funds.
- One student did not meet the quantitative requirement of SAP, which resulted in over disbursements totaling \$3,998.

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Questioned Costs:

Upon testing a sample of \$137,191 in financial aid disbursements, known questioned costs of \$3,998 were identified for the students who received student financial assistance in excess of their eligibility. Using the total population amount of \$27,605,503, we project the likely questioned costs to be approximately \$804,476. The following assistance listing numbers were affected by the known and likely questioned costs: 84.007 and 84.063.

Cause:

In discussing these deficiencies with management, they stated that the timing of SAP processing in the student information system led to the incorrect SAP assessments for those students who had a significant break in enrollment and those who registered for classes later than usual.

Effect:

This deficiency may expose the Technical College to unnecessary financial strains and shortages. The funds disbursed to students in excess of their eligibility must be returned to ED. Though the Technical College may attempt to collect the funds from individual students affected by the error, these collection efforts could be unsuccessful as the students may no longer attend the Technical College and/or fail to repay the funds. Additionally, the Technical College was not in compliance with federal regulations concerning awarding of SFA funds to students.

Recommendation:

The Technical College should review its processes and procedures for determining each student's financial aid eligibility. Where vulnerable, the Technical College should develop and/or modify its policies and procedures to ensure that correct amounts will be awarded to students in conformity with federal requirements. Additionally, the Technical College should develop and implement a monitoring process to ensure that controls are functioning properly. The Technical College should also contact ED regarding resolution of this finding.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH

2024-023 Continue to Strengthen Application Risk Management Program

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
AL Numbers and Titles:	93.767 – Children’s Health Insurance Program 93.767 – COVID-19 – Children’s Health Insurance Program 93.778 - Medical Assistance Program (Medicaid: Title XIX) 93.778 – COVID -19 – Medical Assistance Program (Medicaid: Title XIX)
Federal Award Numbers:	2305GA5021 (Year: 2023), 2405GA5021 (Year: 2024), 2305GA5MAP (Year: 2023), 2305GA5ADM (Year: 2023), 2405GA5MAP (Year: 2024), 2405GA5ADM (Year: 2024)
Questioned Costs:	None Identified
Repeat of Prior Year Findings:	2023-018, 2022-018, 2021-031, 2020-028, 2019-024, 2018-026, 2017-037, 2016-044

Description:

The Department of Community Health should continue to strengthen controls over its application risk management program.

Background Information:

See Financial Finding at 2024-001.

Criteria:

See Financial Finding at 2024-001.

Condition:

See Financial Finding at 2024-001.

Cause:

See Financial Finding at 2024-001.

Effect:

See Financial Finding at 2024-001.

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Recommendation:

See Financial Finding at 2024-001.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (*continued*)

STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH (*continued*)

2024-024 Improve Controls over Medicaid Capitation Payment Rates

Compliance Requirements:	Activities Allowed or Unallowed Allowable Costs/Cost Principles
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
AL Numbers and Titles:	93.778 - Medical Assistance Program (Medicaid: Title XIX) 93.778 – COVID -19 – Medical Assistance Program (Medicaid: Title XIX)
Federal Award Numbers:	2305GA5MAP (Year: 2023), 2405GA5MAP (Year: 2024)
Questioned Costs:	None Identified
Repeat of Prior Year Findings:	2023-016, 2022-017

Description:

The Department of Community Health made Medicaid capitation payments for Medicaid Managed Care recipients using the improper payment rates.

Background Information:

The Department of Community Health (DCH) administers the State of Georgia's Medicaid program that provides payments for medical assistance to low-income individuals. Medicaid is one of the State's largest public assistance programs with federal and state funds totaling \$16 billion for fiscal year 2024.

The DCH, the State's Medicaid agency, administers Georgia's managed-care program. The program is a partnership between the DCH and private care management organizations (MCOs). The State pays a monthly fixed rate per person (capitation rate) without regard to the actual medical services utilized to cover the costs of Medicaid claims. Managed care is a prepaid, comprehensive system of medical and health care delivery, including preventive, primary, specialty and ancillary health care services. The program is designed to reduce the cost of providing health benefits, improve the quality of care and deliver health care to clients. Capitation payments for the year totaled \$5 billion (federal and state).

As part of our fiscal year 2024 audit, we followed up on the DCH's efforts to implement a corrective action plan in response to the prior year finding in which we reported that the DCH made Medicaid capitation payments for Medicaid Managed Care recipients using the improper payment rates. While corrective action plans associated with overpayments were implemented during the period under review, the DCH was unable to fully implement their corrective action plan and correct all rates prior to fiscal year-end.

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Criteria:

As a recipient of federal awards, the DCH is required to establish and maintain effective internal controls over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) Section 200.303 – Internal Controls.

The Uniform Guidance, Section 200.53 – Improper Payment states, “(a) *Improper payment* means any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and (b) *Improper payment* includes any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.”

Condition:

Our audit of the Medicaid program revealed deficiencies in the capitation payments paid to MCOs for Managed Care members. For a population of 42 million capitation payments paid to MCOs for Managed Care members, auditors utilized data analytics to compare the approved payment rates that should have been used to the actual rates used during the fiscal year under review and identified all capitation overpayments and underpayments. Based upon this review, we identified 1.2 million underpayments totaling \$6,200,718 during the fiscal year under review.

Cause:

In August 2021, the Centers for Medicare and Medicaid Services (CMS) approved the rates that should have been used to calculate capitation payments during the period under review. The DCH actuary, then, updated these rates to account for risk adjustments. However, these rates were not accurately implemented in the Georgia Medicaid Management Information System (GAMMIS) resulting in improper payments to MCOs.

Effect:

Without effective controls in place, the DCH increases its risk of providing improper payments to MCOs and not detecting improper payments. The improper payments resulted in noncompliance with federal regulations. In addition, grant provisions allow the grantor to penalize DCH for noncompliance by suspending or terminating the award or withholding future awards. This may prevent eligible individuals from receiving benefits in the future.

Recommendation:

The DCH management should dedicate the necessary resources to enter accurate rates within GAMMIS each year to ensure improper capitation payments are not made to MCOs for Managed Care members.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (*continued*)

STATE ENTITY: DEPARTMENT OF HUMAN SERVICES

2024-025 Improve Controls over Transparency Act Reporting

Compliance Requirement:	Reporting
Internal Control Impact:	Material Weakness
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
AL Numbers and Titles:	93.044 – Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers 93.045 – Special Programs for the Aging, Title III, Part C, Nutrition Services 93.053 – Nutrition Services Incentive Program 93.558 – Temporary Assistance for Needy Families 93.568 – Low-Income Home Energy Assistance Program 93.667 – Social Services Block Grant
Federal Award Numbers:	2401GAOACM (Year: 2024), 2401GAOAHB (Year: 2024), 2401GATANF (Year: 2024), 2401GALIEI (Year: 2024), 2401GASOSR (Year: 2024), 2401GALIEA (Year: 2024), 2401GAOANS (Year: 2024), 2401GAOASS (Year: 2024)
Questioned Costs:	None Identified
Repeat of Prior Year Findings:	2023-020, 2022-022

Description:

The Georgia Department of Human Services should improve internal controls to ensure that subaward information associated with the Federal Funding Accountability and Transparency Act is reported appropriately and timely.

Background Information:

The Aging Cluster is comprised of various programs that are intended to assist states and area agencies on aging in facilitating the development and implementation of a comprehensive, coordinated system for providing long-term in home and community-based settings, in a manner responsive to the needs and preferences of older individuals and their family caregivers; providing nutrition services to reduce hunger and food insecurity, promote socialization of older individuals, and promote the health and well-being of older individuals by helping them gain access to nutrition and other disease prevention and health promotion services to delay the onset of adverse health conditions resulting from poor nutritional health or sedentary behavior; and providing resource incentives to encourage and reward effective and efficient performance in the delivery of nutritious meals to older individuals.

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The Low-Income Home Energy Assistance Program (LIHEAP) is a federal program that makes grants available to states, territories, and Native American tribes for the purpose of assisting low-income households to meet the costs of home energy, increase their energy self-sufficiency, and reduce their vulnerability resulting from energy needs. Through LIHEAP, states provide federally funded assistance to meet the costs associated with home energy bills and low-cost weatherization and provide energy crisis support.

The Temporary Assistance for Needy Families (TANF) programs were designed to provide time-limited assistance to needy families with children so that the children can be cared for in their own homes or in the homes of relatives; to end dependence of needy parents on government benefits by promoting job preparation, work, and marriage; to prevent and reduce out-of-wedlock pregnancies, including establishing prevention and reduction goals; and to encourage the formation and maintenance of two-parent families.

The Social Services Block Grant (SSBG) is a flexible funding source that allows states and territories to tailor social service programming to their population's needs. Through the SSBG, states provide essential social services that help achieve a myriad of goals to reduce dependency and promote self-sufficiency; protect children and adults from neglect, abuse, and exploitation; and help individuals who are unable to take care of themselves to stay in their homes or to find the best institutional arrangements.

Funds associated with the Aging Cluster, LIHEAP, TANF, and SSBG programs are provided to the Georgia Department of Human Services (DHS) for allocation to eligible subrecipients. Because the DHS subgrants program funds to these various entities, the DHS must comply with the Federal Funding Accountability and Transparency Act of 2006 (FFATA). The FFATA requirements were signed into law on September 26, 2006, in an effort to give the American public access to information on how their tax dollars are being spent. This information, including information associated with the use of the Aging Cluster, LIHEAP, TANF, and SSBG program funds, is accessible via the USASpending.gov website.

As part of our fiscal year 2024 audit, we followed up on the DHS's efforts to implement a corrective action plan in response to the prior year findings in which we reported that the DHS failed to submit subaward data for the Aging Cluster, LIHEAP, and SSBG programs to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). However, the DHS was unable to fully implement their corrective action plan prior to fiscal year-end.

Criteria:

As a recipient of federal awards, the DHS is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Under the FFATA (Public Law 109-282), as codified in Title 2 CFR Part 170, *Reporting Subaward and Executive Compensation Information*, recipients of grants or cooperative agreements, including the DHS, who make first-tier subawards of \$30,000 or more are required to register in the FSRS. Subaward data, such as the subaward date, subawardee Unique Entity Identifier number, amount of subaward, subaward obligation/action date, date of report

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submission, and subaward number, are submitted through the FSRs and accessible to the general public through the USASpending.gov website.

Condition:

Our audit of the Aging Cluster, LIHEAP, TANF, and SSBG programs revealed there was no evidence of review and approval or a comparable internal control over the FFATA reports until the final month of the year under review.

For the Aging Cluster programs, auditors identified 12 subrecipients with 43 first-tier subawards or subaward modifications of \$30,000 or more during the period under review. Upon performing testing over FFATA reporting associated with the Aging programs, auditors noted the following deficiencies:

- A sample of six subawards or subaward modifications totaling \$12,811,263 was randomly selected for testing using a non-statistical sampling method. Auditors examined documentation to determine if the subrecipient's information was properly reported on the USASpending.gov website. Testing revealed that one subaward totaling \$6,483,435 had not been reported as of the end of audit fieldwork and one subaward totaling \$2,352,697 was reported after the omission was identified by auditors. The additional four subaward actions totaling \$3,975,131 were not reported timely.

For the LIHEAP program, auditors identified 18 subrecipients with 56 first-tier subawards or subaward modifications of \$30,000 or more during the period under review. Upon performing testing over FFATA reporting associated with the LIHEAP program, auditors noted the following deficiencies:

- A sample of 12 subawards or subaward modifications totaling \$25,488,503 was randomly selected for testing using a non-statistical sampling method. Auditors examined documentation to determine if the subrecipient's information was properly reported on the USASpending.gov website. Testing revealed that four of these subaward actions totaling \$1,331,111 were reported after their omission was identified by auditors and the additional eight subaward actions totaling \$24,157,392 were not reported timely.

For the TANF program, auditors identified 27 subrecipients with 28 first-tier subawards or subaward modifications of \$30,000 or more during the period under review. Upon performing testing over FFATA reporting associated with the TANF program, auditors noted the following deficiencies:

- A sample of four subawards totaling \$8,339,289 was randomly selected for testing using a non-statistical sampling method. Auditors examined documentation to determine if the subrecipient's information was properly reported on the USASpending.gov website. Testing revealed that these four subawards were not reported timely.
- Additionally, auditors compared all subawards reported on the USASpending.gov website to the subrecipient listing for the period under review and noted that two subawards totaling \$261,715 had not been reported as of the end of audit fieldwork and one subaward totaling \$1,289,403 was reported after the omission was identified by auditors.

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For the SSBG program, auditors identified 12 subrecipients with 19 first-tier subawards or subaward modifications of \$30,000 or more during the period under review. Upon performing testing over FFATA reporting associated with the SSBG program, auditors noted the following deficiency:

- A sample of two subawards totaling \$1,081,458 was randomly selected for testing using a non-statistical sampling method. Auditors examined documentation to determine if the subrecipient's information was properly reported on the USASpending.gov website. Testing revealed that these two subawards were not reported timely.

Cause:

Through discussion with management, it was noted that high staff turnover caused delays in reporting information by the required deadlines. Although improvements were implemented to identify the roles and responsibilities of personnel involved in the FFATA reporting process related to these programs, the subaward information was not completely and accurately reported through the FSRs, as required.

Effect:

The deficiencies noted in the FFATA reporting process resulted in noncompliance with federal regulations. Without effective controls in place to ensure compliance with federal reporting requirements, the transparency objective associated with the FFATA requirements was not achieved as the general public was unable to review all expenditure data associated with the State of Georgia's Aging Cluster, LIHEAP, TANF, and SSBG programs.

Recommendation:

We recommend that the DHS:

- Follow established processes and procedures associated with the FFATA reporting requirements; and
- Incorporate additional oversight, training, and/or staff to aid in the identification of subawards to be reported and the reporting of appropriate data elements, as applicable, in a timely manner.

Views of Responsible Officials:

The Georgia Department of Human Services concurs with the finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (*continued*)

STATE ENTITY: DEPARTMENT OF HUMAN SERVICES (*continued*)

2024-026 Improve Controls over Special Reporting

Compliance Requirement:	Reporting
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
AL Numbers and Titles:	93.568 – Low-Income Home Energy Assistance Program 93.568 – COVID-19 – Low-Income Home Energy Assistance Program
Federal Award Numbers:	2301GALIEA (Year: 2023), 2301GALIEE (Year: 2023), 2301GALIEI (Year: 2023)
Questioned Costs:	None Identified

Description:

The Department of Human Services should improve internal controls to ensure information associated with households assisted by the Low-Income Home Energy Assistance Program is reported accurately and timely.

Background Information:

The Low-Income Home Energy Assistance Program (LIHEAP) is a federal program that makes awards available to states, territories, and Native American tribes for the purpose of assisting low-income households meet the costs of home energy, increase their energy self-sufficiency, and reduce their vulnerability resulting from energy needs. Through LIHEAP, states provide federally funded assistance to meet the costs associated with home energy bills and low-cost weatherization and provide energy crisis support.

The Department of Human Services (DHS) delivers a wide range of services designed to promote self-sufficiency, safety, and well-being for all Georgians and therefore, is designated as the custodian of the LIHEAP funds for the State of Georgia (State). In that capacity, the DHS is required to report information relating to the households served to the U.S. Department of Health and Human Services (HHS). This information is reported on the *Annual Report on Households Assisted by LIHEAP*, which includes details such as the number of households assisted, poverty levels, type of assistance received (heating, cooling, crisis, and weatherization), owner/renter status, and various demographic data. The HHS Secretary compiles the information submitted by each state agency and submits a report to Congress annually. Congress uses this annual report in its oversight of each recipient's administration of the LIHEAP program.

Criteria:

As a recipient of federal awards, the DHS is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards

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in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Additionally, provisions included in Title 45 CFR 96.82 reflect requirements for reporting on households assisted by LIHEAP and state, “Each grantee which is a State... shall submit to the Department, as part of its LIHEAP grant application, the data... for the 12-month period corresponding to the Federal fiscal year (October 1-September 30) preceding the fiscal year for which funds are requested. The data shall be reported separately for LIHEAP heating, cooling, crisis, and weatherization assistance.”

Condition:

Our examination of the *Annual Report on Households Assisted by LIHEAP* included a review of 73 line items and revealed the following deficiencies:

- The first version of the report provided to auditors had data reported on 36 line items that did not match supporting documentation.
- A subsequent report was resubmitted to correct those items and contained 23 line items that were not fully corrected and did not match supporting documentation.

Cause:

Through discussion with management, it was noted that the original report that was submitted to HHS in December 2023 was rejected for corrections. During the revision process, numbers were changed in error and were not caught by the review process.

Effect:

The deficiencies noted in the *Annual Report on Households Assisted by LIHEAP* resulted in noncompliance with federal regulations. The reporting of incorrect information could also affect appropriations to the LIHEAP program in the following fiscal year and could reduce the amount received by the state for the LIHEAP program in subsequent years. Furthermore, the State’s LIHEAP data may not have been included in the HHS Secretary’s report to Congress as it reflected errors and has not yet been accepted and finalized by HHS.

Recommendation:

We recommend that DHS:

- Follow established processes and procedures associated with LIHEAP special reporting requirements;
- Clearly define roles and responsibilities for personnel involved in the reporting process to ensure that the reports are completed appropriately and accurately; and
- Incorporate additional oversight, training, and/or staff to aid in the reporting process, including the reporting of accurate and appropriate data elements, as applicable.

Views of Responsible Officials:

The Georgia Department of Human Services concurs with the finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (*continued*)

**STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH &
STATE ENTITY: DEPARTMENT OF HUMAN SERVICES**

2024-027 Improve Controls over Eligibility Determinations

Compliance Requirement:	Eligibility
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
AL Numbers and Titles:	93.767 – Children’s Health Insurance Program 93.767 – COVID-19 – Children’s Health Insurance Program
Federal Award Numbers:	2305GA5021 (Year: 2023), 2405GA5021 (Year: 2024)
Questioned Costs:	\$380

Description:

The Department of Community Health and Department of Human Services did not have adequate controls in place to ensure that the required continuing eligibility determinations are performed.

Background Information:

The Department of Community Health (DCH) administers the Children’s Health Insurance Program (CHIP) that provides child medical coverage to low-income families who exceed Medicaid income limits. CHIP is a large public assistance program in Georgia with federal and state funds totaling approximately \$627 million for fiscal year 2024.

Eligibility for the CHIP program is determined by the Division of Family and Children Services (DFCS), a division within the Department of Human Services (DHS), which has offices in each of the 159 counties in the State of Georgia. Once eligibility information has been obtained, the DFCS enters the individual into the Georgia Gateway eligibility system and an approval or denial notice is generated. The Georgia Medicaid Management Information System (GAMMIS) is updated through the Georgia Gateway interface when eligibility for a member is approved. When eligibility is denied, the DFCS sends the denial notice to the DCH, which triggers the removal of the denied member from GAMMIS.

Criteria:

As recipients of federal awards, both the DCH and the DHS are required to establish and maintain effective internal controls over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) Section 200.303 – Internal Controls.

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The eligibility determination requirements for CHIP members are addressed in Chapter 2200, Section 55 – Age (Family Medicaid) of the DHS Medicaid Manual. In accordance with provisions reflected in the Medicaid Manual, claims should only be paid on behalf of recipients who meet the eligibility criteria.

Condition:

Our audit of the CHIP program revealed deficiencies in the performance of eligibility determinations. During fiscal year 2024, the DCH paid CHIP benefits totaling \$626,925,513 for 481,517 claims transactions. We used a nonstatistical sampling method to select a random sample of 60 benefit payments from this population and tested the sample to determine if eligibility determinations were performed appropriately. Upon completing this testing, it was noted that two members were denied by the DFCS in Georgia Gateway but remained active in GAMMIS in error.

Questioned Costs:

Known questioned costs of \$380 were identified for benefit payments to the two ineligible CHIP members. The Federal and State share of questioned cost is approximately \$296 and \$84, respectively. Using the total population amount of \$626,925,513, we project the likely questioned costs to be approximately \$50,016,877. The Federal and State share of likely questioned costs is approximately \$38,993,157 and \$11,023,720, respectively.

Cause:

The processes that the DFCS performed did not ensure the required eligibility determinations were made for all CHIP members. Also, while the DCH has systems in place to automate the eligibility process, the systems (Georgia Gateway and GAMMIS) were not properly interfaced. This resulted in a failure to effectively update member eligibility data between the two platforms.

Effect:

The deficiencies in eligibility determinations resulted in material noncompliance with federal regulations. Also, grant provisions allow the grantor to penalize the DCH for noncompliance by suspending or terminating the award or withholding future awards. In addition, the DCH may be providing CHIP benefits to ineligible individuals and claiming federal reimbursement for unallowable expenditures.

Recommendation:

The DCH and DHS management should strengthen oversight of the DFCS eligibility determinations for CHIP members to ensure they are being performed as required. Specifically, management should:

- Dedicate the necessary resources to ensure that the Georgia Gateway and GAMMIS systems are interfaced properly;
- Oversee a reconciliation process between members denied within Georgia Gateway and members removed within GAMMIS; and
- The DHS management should continue to provide training associated with these compliance requirements to new hires.

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We also recommend management consult with the grantor to discuss whether the questioned costs identified in the audit should be repaid.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (*continued*)

**STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH &
STATE ENTITY: DEPARTMENT OF HUMAN SERVICES (*continued*)**

2024-028 Improve Controls over Medicaid Eligibility Determinations for Ex Parte Members

Compliance Requirement:	Eligibility
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
AL Numbers and Titles:	93.778 - Medical Assistance Program (Medicaid: Title XIX) 93.778 – COVID -19 – Medical Assistance Program (Medicaid: Title XIX)
Federal Award Numbers:	2305GA5MAP (Year: 2023), 2405GA5MAP (Year: 2024)
Questioned Costs:	\$6,244

Description:

The Department of Community Health and Department of Human Services did not have effective internal controls in place to ensure the required continuing Medicaid eligibility determinations are performed for Supplemental Security Income Ex Parte members.

Background Information:

The Department of Community Health (DCH) administers the State's Medicaid program that provides payments for medical assistance to low-income individuals. Medicaid is one of Georgia's largest public assistance programs with federal and state funds totaling approximately \$16 billion for fiscal year 2024.

Eligibility for the Medicaid program is determined by the Division of Family and Children Services (DFCS), a division within the Department of Human Services (DHS), which has offices in each of the 159 counties in the State of Georgia. Individuals who are eligible for Supplemental Security Income (SSI) are also eligible for the Medicaid benefits, and those whose SSI benefits are terminated or denied by the Social Security Administration are SSI Ex Parte members for the Medicaid program. For those members, the DCH makes temporary determinations of continued eligibility under a new Ex Parte Medicaid Class of Assistance in the Georgia Medicaid Management Information System (GAMMIS).

The DFCS is responsible for performing a Continuing Medicaid Determination (CMD) for each new SSI Ex Parte member. The DFCS uses the daily Ex Parte Determination Reports generated by GAMMIS to identify the new SSI Ex Parte members that require a CMD. GAMMIS also generates monthly Ex Parte Non-Confirmation Reports, which identify all entries from the Ex Parte Determination Reports that are over 30-days old and have not yet been acted upon.

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When a CMD is complete, the DFCS enters the individual in the Georgia Gateway eligibility system and an approval or denial notice is generated. GAMMIS is updated through the Georgia Gateway interface when eligibility for a member is approved. When eligibility is denied, the DFCS sends the denial notice to the DCH, which triggers the removal of the denied member from GAMMIS.

Criteria:

As recipients of federal awards, both the DCH and the DHS are required to establish and maintain effective internal controls over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) Section 200.303 – Internal Controls.

The eligibility determination requirements for SSI Ex Parte members are addressed in Chapter 2700, Section 50 - DCH Reports - Ex Parte Lists of the DHS Medicaid Manual. In accordance with provisions reflected in the Medicaid Manual, the DFCS is required to perform eligibility determinations of those members whose SSI benefits are terminated or denied.

Condition:

Our audit of the Medicaid program revealed deficiencies in the performance of eligibility determinations for SSI Ex Parte members. During fiscal year 2024, the DCH paid Medicaid SSI Ex Parte members benefits totaling \$47,180,194 for 203,551 claims transactions. We used a nonstatistical sampling method to select a random sample of 60 Ex Parte benefit payments from this population and tested the sample to determine if eligibility determinations were performed appropriately. The following deficiencies were identified:

- 29 members were denied by the DFCS in Georgia Gateway but remained active in GAMMIS in error.
- One member who lived out of state remained active in GAMMIS.
- 15 members did not have a CMD in Georgia Gateway relating to Ex Parte.
- One member was not revalidated appropriately.

Questioned Costs:

Known questioned costs of \$6,244 were identified for benefit payments to the 46 ineligible SSI Ex Parte members. The Federal and State share of questioned cost is approximately \$4,145 and \$2,099, respectively. Using the total population amount of \$47,180,194, we project the likely questioned costs to be approximately \$34,819,965. The Federal and State share of likely questioned costs is approximately \$23,113,866 and \$11,706,099, respectively.

Cause:

The processes that the DFCS performed did not ensure the required eligibility determinations were made for all SSI Ex Parte members. Also, while the DCH has systems in place to automate the eligibility process, the systems (Georgia Gateway and GAMMIS) were not properly interfaced. This resulted in a failure to effectively update member eligibility data between the two platforms.

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Effect:

The deficiencies in eligibility determinations resulted in noncompliance with federal regulations. Also, grant provisions allow the grantor to penalize the DCH for noncompliance by suspending or terminating the award or withholding future awards. In addition, the DCH may be providing Medicaid benefits to ineligible individuals and claiming federal reimbursement for unallowable expenditures.

Recommendation:

The DCH and DHS management should strengthen oversight of the DFCS eligibility determinations for SSI Ex Parte members to make certain they are being performed timely and accurately. Specifically, management should:

- Dedicate the necessary resources to ensure that the Georgia Gateway and GAMMIS systems are interfaced properly;
- Oversee a reconciliation process between members with completed CMDs to members listed on the daily and monthly Ex Parte Determination Reports; and
- The DHS management should continue to provide training associated with these compliance requirements to new hires.

We also recommend that management consult with the grantor to discuss whether the questioned costs identified in the audit should be repaid.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (*continued*)

**STATE ENTITY: DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL
DISABILITIES**

2024-029 Improve Controls over Period of Performance

Compliance Requirement:	Period of Performance
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
AL Number and Title:	93.959 – Block Grants for Prevention and Treatment of Substance Abuse
Federal Award Number:	B08TI084637 (Year: 2022)
Questioned Costs:	\$236,557
Repeat of Prior Year Finding:	2023-022

Description:

The Georgia Department of Behavioral Health and Developmental Disabilities should improve internal controls to ensure that program costs are obligated within the period of performance and liquidated within the allowed time period.

Background Information:

The objective of the Substance Abuse Prevention and Treatment Block Grant (SABG) program is to provide funds to states, territories, and one Indian tribe for planning, carrying out and evaluating activities to prevent and treat Substance Abuse (SA) and other related activities as authorized by the statute.

Funds associated with the SABG program are administered by the Department of Behavioral Health and Developmental Disabilities (DBHDD). The DBHDD is responsible for becoming familiar with the performance period during which recipients must obligate and liquidate costs for this program. These periods typically align with the federal fiscal year of October 1 through September 30, and payments for costs incurred before a grant award's beginning date or after the liquidation period are not allowed without the grantor's prior approval.

Criteria:

As a recipient of federal awards, the DBHDD is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Provisions included in the Uniform Guidance, Section 200.403 – Factors Affecting Allowability of Costs state that “costs must meet the following general criteria in order to be allowable under Federal awards: (a) Be necessary and reasonable for the performance of the Federal award and

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be allocable thereto under these principles, (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items, (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity... (g) Be adequately documented, (h) Cost must be incurred during the approved budget period...”

Additionally, provisions included in the Uniform Guidance, Section 200.77 state, “Period of performance means the time during which the non-Federal entity may incur new obligations to carry out the work authorized under the Federal award.”

Further, the DBHDD’s policies 17-202 – Federal Fund Source and Parent Project Code Assignments and 17-203 – Federal Financial Report Preparation, Reconciliation, and Submission prescribe actions that must be taken by staff to ensure that costs are obligated, incurred, and liquidated within the appropriate period as specified in each grant award’s terms and conditions.

Condition:

Our audit of the SABG program included a review of expenditures with performance period ending dates during the audit period to ensure that the amounts were obligated and liquidated within the allowed time period. The entire population of nine expenditures was tested to ensure that the amounts were obligated and liquidated within the appropriate time period. It was noted that these nine transactions were not liquidated within 90 days of the end of the period of performance as required. Additionally, these expenditures were not identified by the DBHDD and reclassified to an appropriate, subsequent award number as is reflected within the DBHDD’s internal policy. Furthermore, one of these same expenditures was incurred outside of the period of performance.

Questioned Costs:

Known questioned costs of \$236,557 related to the SABG program were identified for expenditures that were paid outside of the allowable liquidation period. These known questioned costs related to expenditures that were not tested as part of a sample, and therefore, should not be projected to a population to determine likely questioned costs.

Cause:

While the DBHDD had established procedures in place to comply with the period of performance requirements for federal awards, the DBHDD policy governing period of performance does not address the correction of errors in a timely manner as the policy only recommends that corrections be completed during the close-out process for the grant award. Purchase orders associated with federal fund sources were not closed out in a timely manner and led to delays in the overall close-out and correction process for these federal fund sources.

Effect:

The deficiencies noted in the period of performance process resulted in noncompliance with federal regulations. Without effective controls in place to ensure compliance with federal period of performance requirements, the DBHDD is at a higher risk of making improper payments and performing inaccurate financial reporting.

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Recommendation:

We recommend that the DBHDD:

- Update policy, processes, and procedures associated with period of performance requirements to recommend corrections be made in a timely manner.
- Follow currently established grant close-out processes and procedures associated with period of performance requirements.
- Incorporate additional oversight, training, and/or staff to aid in the identification of the period of performance to ensure costs are associated with the correct fund source.

Views of Responsible Officials:

DBHDD agrees with this finding. The Provider Utilization Report was revised in December 2024. The Federal Financial Reporting Group PO closure rights was implemented in January 2025.

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**STATE ENTITY: DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL
DISABILITIES (*continued*)**

2024-030 Improve Controls over Transparency Act Reporting

Compliance Requirement:	Reporting
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
AL Numbers and Titles:	93.958 – Block Grants for Community Mental Health Services 93.958 – COVID-19 – Block Grants for Community Mental Health Services 93.959 – Block Grants for Prevention and Treatment of Substance Abuse 93.959 – COVID-19 – Block Grants for Prevention and Treatment of Substance Abuse
Federal Award Numbers:	B09SM083833 (Year: 2021), B09SM086001 (Year: 2022), B09SM087352 (Year: 2023), B09SM089617 (Year: 2024), B09SM084001 (Year: 2021), B09SM085388 (Year: 2021), B09SM087284 (Year: 2021), B09SM085916 (Year: 2021), B08TI083934 (Year: 2021), B08TI084623 (Year: 2022), B08TI084637 (Year: 2022), B08TI085799 (Year: 2023), B08TI087031 (Year: 2024), B08TI083530 (Year: 2021)
Questioned Costs:	None Identified
Repeat of Prior Year Findings:	2023-023, 2022-025

Description:

The Georgia Department of Behavioral Health and Developmental Disabilities should improve internal controls over required Federal Funding Accountability and Transparency Act reporting to ensure that information is reported appropriately and timely.

Background Information:

The Block Grant for Community Mental Health Services Block Grant (MHBG) was created to provide funds to states and territories to enable them to carry out their respective plans for providing comprehensive community-based mental health services for adults with serious mental illness and children with serious emotional disturbances. MHBG program funds are allocated to individual states based upon a formula. This funding may be distributed to cities, counties, or service providers within each state to carry out activities associated with the state plan.

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The objective of the Substance Abuse Prevention and Treatment Block Grant (SABG) program is to provide funds to states, territories, and one Indian tribe for the purpose of planning, carrying out, and evaluating activities to prevent and treat, Substance Abuse (SA) and other related activities as authorized by the statute.

Funds associated with the MHBG and SABG programs are provided to the Georgia Department of Behavioral Health and Developmental Disabilities (DBHDD) for allocation to eligible entities, including local health agencies, community-based organizations, and other public or private entities, through competitive subgrants. Because DBHDD subgrants MHBG and SABG program funds to various entities, the DBHDD must comply with the Federal Funding Accountability and Transparency Act of 2006 (FFATA). The FFATA requirements were signed into law on September 26, 2006 in an effort to give the American public access to information on how their tax dollars are being spent. This information, including information associated with the use of MHBG and SABG program funds, is accessible via the USASpending.gov website.

Criteria:

As a recipient of federal awards, the DBHDD is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Under the FFATA (Public Law 109-282), as codified in Title 2 CFR Part 170, Reporting Subaward and Executive Compensation Information, recipients of grants or cooperative agreements, including DBHDD, who make first-tier subawards of \$30,000 or more are required to register in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Subaward data, such as the subaward date, subawardee Unique Entity Identifier number, amount of subaward, subaward obligation/action date, date of report submission, and subaward number, are submitted through the FSRS and accessible to the general public through the USASpending.gov website.

Condition:

Our audit of the MHBG and SABG programs revealed there was no evidence of review and approval or a comparable internal control over the FFATA reports.

Additionally, upon performing testing over FFATA reporting, auditors noted the following deficiencies:

- From a population of 38 first-tier subawards of \$30,000 or more associated with the MHBG program, a sample of eight subawards was randomly selected for testing using a non-statistical sampling method. Additionally, 12 individually important first-tier subawards were selected for testing. Auditors examined documentation to determine if the subrecipient's information was properly reported on the USASpending.gov website. Testing revealed that 14 subawards totaling \$10,761,528 were not reported and all 20 subawards tested were not reported timely.
- From a population of 171 first-tier subawards of \$30,000 or more associated with the SABG program, a sample of 35 subawards was randomly selected for testing using a non-statistical sampling method. Additionally, six individually important first-tier subawards

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were selected for testing. Auditors examined documentation to determine if the subrecipient's information was properly reported on the USASpending.gov website. Testing revealed that 25 subawards totaling \$14,059,807 were not reported, one subaward that was reported was missing a key element, and all 41 subawards tested were not reported timely.

Cause:

Formal internal control processes for FFATA reporting were established but were not implemented during the fiscal year under review. As a result, noncompliance occurred with respect to FFATA reporting.

Effect:

The deficiencies noted in the FFATA reporting process resulted in noncompliance with federal regulations. Without effective controls in place to ensure compliance with federal reporting requirements, the transparency objective associated with the FFATA requirements was not achieved as the general public was unable to review accurate expenditure data associated with the State of Georgia's MHBG and SABG programs.

Recommendation:

We recommend that the DBHDD:

- Implement and document processes and procedures associated with the FFATA reporting requirements.
- Incorporate additional oversight, training, and/or staff to aid in the identification of subawards to be reported and the reporting of appropriate data elements, as applicable, in a timely manner; and
- Review, update, and maintain documentation of subaward agreements and the determination of whether each subaward should be entered into the FSRS in compliance with the FFATA reporting requirements.

Views of Responsible Officials:

DBHDD agrees with the finding, and we have implemented enhanced operating procedures as well as updated our policy related to this function.

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FEDERAL AGENCY: U.S. DEPARTMENT OF JUSTICE

STATE ENTITY: GEORGIA BUREAU OF INVESTIGATION

2024-031 Continue to Improve Controls over Reporting

Compliance Requirement:	Reporting
Internal Control Impact:	Material Weakness
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Justice
Pass-Through Entity:	None
AL Number and Title:	16.575 – Crime Victim Assistance
Federal Award Numbers:	2018-V2-GX-0066 (Year: 2018), 2019-V2-GX-0019 (Year: 2019), 2020-V2-GX-0014 (Year: 2020), 15POVC- 21-GG-00619-ASSI (Year: 2021), 15POVC-22-GG- 00691-ASSI (Year: 2022), 15POVC-23-GG-00435-ASSI (Year: 2023)
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2023-024

Description:

The Criminal Justice Coordinating Council, an attached agency of the Georgia Bureau of Investigation, should continue to improve internal controls over required financial, performance, and Federal Funding Accountability and Transparency Act reporting to ensure that information is reported appropriately and timely.

Background Information:

The Crime Victim Assistance (CVA) Program, created under the 1984 Victims of Crime Act, provides federal funding to support victim assistance and compensation programs, to provide training for diverse professionals who work with victims, to develop projects to enhance victims' rights and services, and to undertake public education and awareness activities on behalf of crime victims.

The Georgia Criminal Justice Coordinating Council (CJCC) was designated as the custodian of the CVA funds for the State of Georgia. In that capacity, the CJCC is required to report details associated with CVA expenditures to the U.S. Department of Justice (USDOJ). This expenditure information is submitted through the JustGrants portal and is reflected on the quarterly SF-425 Federal Financial Report (FFR). In addition, the CJCC is required to report information relevant to the performance and activities of the CVA program to the USDOJ on the quarterly Performance Management Tool (PMT).

Lastly, funds associated with the CVA program are provided to the CJCC for allocation to eligible subrecipients. Because the CJCC subgrants program funds to various entities, the CJCC must comply with the Federal Funding Accountability and Transparency Act of 2006 (FFATA). The FFATA requirements were signed into law on September 26, 2006 in an effort to give the American public access to information on how their tax dollars are being spent.

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Criteria:

As a recipient of federal awards, the CJCC is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Under the FFATA (Public Law 109-282), as codified in Title 2 CFR Part 170, *Reporting Subaward and Executive Compensation Information*, recipients of grants or cooperative agreements, including the CJCC, who make first-tier subawards of \$30,000 or more are required to register in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Subaward data, such as the subaward date, subawardee Unique Entity Identifier number, amount of subaward, subaward obligation/action date, date of report submission, and subaward number, are submitted through the FSRS and accessible to the general public through the USASpending.gov website.

Condition:

Our audit of the reporting requirements for the CVA program revealed the following deficiencies:

- A sample of four FFR reports out of a population of 22 was randomly selected for testing using a non-statistical sampling method. Evidence of review and approval or a comparable internal control procedure was not maintained for three of the four reports reviewed.
- The four PMT reports submitted for the fiscal year under review were reviewed by the auditors. Evidence of review and approval or a comparable internal control procedure was not maintained for three of the four reports reviewed.
- A sample of 47 FFATA reports out of a population of 231 was randomly selected for testing using a non-statistical sampling method. Evidence of review and approval or a comparable internal control procedure was not maintained for any of reports reviewed. Additionally, 43 of the 47 reports were not submitted to the FSRS within the required timeframe.

Cause:

Internal controls for the FFR reports were not in place for the first two quarters of fiscal year 2024 due to a lack of sufficient staffing. Internal controls for the PMT reports were not in place for the first three quarters of fiscal year 2024 since the associated policy was still in development until that time. However, formal controls were documented and put in place in the third and fourth quarters of the fiscal year for both the FFR and PMT reports, respectively.

For the FFATA reports, a control policy was put in place after fiscal year end. This led to no evidence of controls and untimely submissions for FFATA reports submitted during the year under review.

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Effect:

The timing deficiency noted in the FFATA reporting process resulted in noncompliance with federal regulations as required by the USDOJ. Furthermore, though it does not appear that inappropriate information was transmitted on the PMT, FFR or FFATA reports, this could occur if appropriate controls are not documented and functioning properly.

Recommendation:

The CJCC should ensure that all control policies created over the FFR, PMT and FFATA reporting processes are implemented and that evidence of each control is maintained on file. Additionally, we recommend that the CJCC maintain a tracking log of FFATA reports to ensure that they are submitted within the required timeframe.

Views of Responsible Officials:

We concur with this finding. CJCC acknowledged previous findings during SFY2023 Audit (FA-471-23-01). As it pertains to the audit finding FA-471-23-01 for SFY2023, the Federal Financial (FFR) report and the Performance Measurement Tool (PMT) corrective actions were taken by CJCC in quarters 3 & 4 of SF20Y24 when they were recognized, respectively. The FFATA corrective action plan listed below was fully implemented as of August 7th, 2024.

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FEDERAL AGENCY: U.S. DEPARTMENT OF LABOR

STATE ENTITY: DEPARTMENT OF LABOR

2024-032 Improve Controls over Eligibility Determinations

Compliance Requirement:	Eligibility
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Labor
Pass-Through Entity:	None
AL Numbers and Titles:	17.225 – Unemployment Insurance 17.225 – COVID-19 – Unemployment Insurance
Federal Award Numbers:	EUISSA2055A13 (Year: 2020), UI347102055A13 (Year: 2020), UI356432155A13 (Year: 2021), UI370592155A13 (Year: 2021), UI372182255A13 (Year: 2022), UI379762260A13 (Year: 2022), UI393172355A13 (Year: 2023), 23A60UB000032 (Year: 2023), 23A60UB000074 (Year: 2023), 23A60UB000117 (Year: 2023), 23A60UR000037 (Year: 2023), 24A55UT000008 (Year: 2024), 24A55UI000019 (Year: 2024), 24A60UR000063 (Year: 2024)
Questioned Costs:	\$100,400
Repeat of Prior Year Findings:	2023-028, 2022-028, 2021-035

Description:

The Georgia Department of Labor did not have effective internal controls in place to ensure unemployment benefit payments were made correctly and only to eligible claimants.

Background Information:

The Unemployment Insurance (UI) program, created by the Social Security Act (Pub. L. No. 74-271), provides Unemployment Compensation (UC) benefits to workers who are unemployed through no fault of their own and are seeking reemployment. To receive benefits, claimants must be able to work, available for work, and actively seeking work.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The CARES Act was designed to mitigate the economic effects of the COVID-19 pandemic in a variety of ways, including providing additional UI provisions.

Title II, Subtitle A of the CARES Act, authorizes the following temporary UI programs:

- Federal Pandemic Unemployment Compensation (FPUC) – The FPUC program provides eligible individuals with \$600 per week in addition to the weekly benefit amount they receive from certain other UC programs.

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- Pandemic Emergency Unemployment Compensation (PEUC) – The PEUC program provides up to 13 weeks of benefits to individuals who have exhausted all rights to regular compensation under State law or Federal law with respect to a benefit year that ended on or after July 1, 2019, have no rights to regular compensation with respect to a week under any other State or Federal UC law, are not receiving compensation with respect to such week under the UC law of Canada, and are able to work, available to work, and actively seeking work.
- Pandemic Unemployment Assistance (PUA) – The PUA program provides up to 39 weeks of benefits to those individuals who are not eligible for regular UC or extended benefits under State or Federal law or PEUC, including those who have exhausted all rights to such benefits.

In addition, the State Extended Benefits (SEB) program, which is an extension of UC benefits, becomes available for payment when the State's 13-week insured unemployment rate (IUR) exceeds 5% and pays claimants up to an additional 13 weeks of compensation. Under the SEB program, the State is required to provide 50% of the amounts paid to the majority of eligible SEB claimants, which are those not covered by Federal law or special provisions of State law. However, under the CARES Act, the U.S. Department of Labor will reimburse the State at 100% of eligible costs for the SEB program.

The State of Georgia became eligible to pay SEB May 10, 2020. However, the first payable weekending date (WED) was on July 4, 2020, as the first payable WED of PEUC was April 4, 2020. Further, the last payable WED for SEB was February 6, 2021.

Criteria:

As a recipient of federal awards, the Georgia Department of Labor (DOL) is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

The Uniform Guidance, Section 200.53 - Improper Payments states: "(a) Improper payment means any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and (b) Improper payment includes any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper."

Additionally, provisions included in Title 20 CFR Section 604.3(a) state, "A State may pay UC only to an individual who is able to work and available for work for the week for which UC is claimed."

Furthermore, Title II, Subtitle A of the CARES Act provides specific eligibility guidance for the FPUC, PEUC, and PUA programs.

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Condition:

Our audit of the Unemployment Compensation Fund (UCF) included a review of benefit payments related to regular UC, SEB, and CARES Act UI programs. A sample of 60 UI benefit payment transactions processed by the DOL was randomly selected for testing using a non-statistical sampling method. In addition, eight individually significant UI benefit payment transactions were selected for testing. The following deficiencies were identified for improper payments totaling \$100,400:

- In five instances, claimants of the PUA program did not provide proof of wages or income.
- Claimants did not self-certify that they are able to work, available for work, and actively seeking work each week they claimed benefits in five instances.

Questioned Costs:

Upon testing a sample of \$18,287 in UI program payments, known questioned costs of \$1,501 were identified. Using the population of UI payments sampled, which totaled \$378,805,499, we project likely questioned costs to be approximately \$31,730,589.

In addition, other known questioned costs were identified as noted below:

- \$747 for improper payments associated with individually significant benefit payments tested; and
- \$98,152 for improper COVID-related payment amounts associated with the sample of benefit payments selected for testing.

The known questioned costs identified for improper payments totaled \$100,400.

Cause:

The DOL management implemented a flawed employer-filed claim process that did not allow for the monitoring of the employees' ability to work and wage verification requirements. The employer-filed claim process also did not allow for claimants to self-certify for weeks benefits were claimed.

In addition, the DOL must manually review proof of employment or self-employment or a valid offer to begin employment and proof of wages for all PUA claims. This is a very time-consuming process and the DOL does not have the resources to review the volume of PUA claims in a timely manner.

Effect:

Without effective controls, the DOL increases its risk of providing benefits to ineligible claimants and not detecting improper payments. The deficiencies in eligibility determinations also resulted in noncompliance with federal regulations and questioned costs. While funds for benefit payments are not provided to states through grant awards, states are awarded funds to administer these programs. Grant provisions allow the grantor to penalize the DOL for noncompliance by suspending or terminating the award or withholding future awards. This may prevent eligible individuals from receiving benefits in the future.

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Recommendation:

The DOL management should develop and implement internal controls over eligibility and claims processing to ensure procedures are consistently enforced and operate effectively. Management should also provide training on procedures for processing unemployment claims for programs created by the CARES Act. Strong monitoring controls should be implemented, as well, to ensure that the DOL achieves its objectives in complying with the eligibility requirements for the various UC programs. Specifically, the DOL should develop a process for claimants to self-certify for benefits when a claim is submitted by an employer on the claimant's behalf.

Additionally, the DOL management should develop analytical procedures and queries to identify payments that have been made to claimants without identify verification should be developed.

Furthermore, the DOL management should develop IT controls to stop the release of payment until identity and eligibility requirements are substantiated and verified. The DOL management should also develop and implement procedures to stop or reduce payments when individuals do not provide required documentation.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF LABOR (*continued*)

STATE ENTITY: DEPARTMENT OF LABOR (*continued*)

2024-033 Improve Controls over Employer-Filed Claims

Compliance Requirement:	Eligibility
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Labor
Pass-Through Entity:	None
AL Numbers and Titles:	17.225 – Unemployment Insurance 17.225 – COVID-19 – Unemployment Insurance
Federal Award Numbers:	EUISSA2055A13 (Year: 2020), UI347102055A13 (Year: 2020), UI356432155A13 (Year: 2021), UI370592155A13 (Year: 2021), UI372182255A13 (Year: 2022), UI379762260A13 (Year: 2022), UI393172355A13 (Year: 2023), 23A60UB000032 (Year: 2023), 23A60UB000074 (Year: 2023), 23A60UB000117 (Year: 2023), 23A60UR000037 (Year: 2023), 24A55UT000008 (Year: 2024), 24A55UI000019 (Year: 2024), 24A60UR000063 (Year: 2024)
Questioned Costs:	Unknown
Repeat of Prior Year Findings:	2023-029, 2022-032

Description:

The Department of Labor should improve internal controls over employer-filed Unemployment Compensation claims.

Background Information:

The Unemployment Insurance (UI) program, created by the Social Security Act (Pub. L. No. 74-271), provides Unemployment Compensation (UC) benefits to workers who are unemployed through no fault of their own and are seeking reemployment. To receive benefits, claimants must be able to work, available for work, and actively seeking work.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The CARES Act was designed to mitigate the economic effects of the COVID-19 pandemic in a variety of ways, including providing additional UI provisions.

Additionally, in response to the COVID-19 public health emergency, the National Emergency declaration by the President on March 13, 2020, and the Public Health State of Emergency declared by Governor Brian Kemp on March 14, 2020, the former Georgia Department of Labor (DOL) Commissioner Mark Butler enacted Emergency Rule 300-2-4-0.5, containing Rule 300-2-4-.09(l) Partial Unemployment on March 16, 2020. The emergency rule allowed employers to file claims online on-behalf of their full-time and part-time employees with respect to any week

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during which an employee worked less than full-time due to a partial or total company shutdown caused by the COVID-19 public health emergency.

To file on-behalf of the employee, the employer must download and submit the DOL template, which requires the employer to input all the necessary identity, demographic, work, and wage information to establish a claim. After the employer has submitted the file, the DOL benefit payment system will automatically process the claim. A monetary determination will be made based on the wages the DOL has on-file. The DOL, then, sends the employee a Benefit Determination (Form DOL-411G), which reflects whether they met the wage requirements to establish a benefit year and a valid claim. If a valid claim is established, the determination lists the weekly benefit amount, maximum benefit amount, and maximum number of weeks.

Criteria:

As a recipient of federal awards, the DOL is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

The Uniform Guidance, Section 200.53 - Improper Payments states, “(a) Improper payment means any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and (b) Improper payment includes any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.”

Additionally, provisions included in Title 20 CFR Section 604.3(a) state, “A State may pay UC only to an individual who is able to work and available for work for the week for which UC is claimed.”

Condition:

Upon review of the procedures that the DOL established to process partial claims submitted by employers, deficiencies were noted. The DOL did not require employees to self-certify that they were able to work, available for work, and actively seeking work each week they received benefits. Furthermore, the claimant was unable to self-report additional wages and income the employee may have received from sources other than the employer that initially filed the claim.

While auditors were unable to determine the total dollar amount of improper payments associated with these deficiencies, a review of all benefit payment transactions occurring during the fiscal year under review indicated that the following dollar amounts of benefit payments were submitted and certified by 936 employers that were for 23,391 individual claimants:

- Regular Unemployment Compensation (UC) - \$18,198,226
- State Extended Benefits (SEB) - \$5,866
- Federal Pandemic Unemployment Compensation (FPUC) - \$407,700
- Pandemic Emergency Unemployment Compensation (PEUC) - \$28,216

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- Reemployment Trade Adjustment Assistance (RTAA) - \$112

Questioned Costs:

Though likely questioned costs may exist, these amounts are unknown as sufficient data to analyze benefit payment transactions associated with these employer-filed claims was not available. The following Assistance Listing Numbers would be affected if questioned costs did exist: 17.225 and 17.225 – COVID-19.

Cause:

The DOL management implemented a flawed employer-filed claim process that did not allow for the monitoring of the employees' ability to work and wage verification requirements.

Effect:

These deficiencies resulted in noncompliance with federal regulations and the Uniform Guidance. Due to lack of controls over employer-filed claims, specifically the inability for claimants to self-certify, it is likely that claimants were paid benefits that they were not eligible to receive. Because eligibility for UC benefits is based on claimants demonstrating that they meet certain eligibility requirements on a weekly basis, the suspension of the requirement for claimants to certify eligibility on a weekly basis did not allow the DOL to determine whether continuing claimants remained eligible for benefits. The State of Georgia's failure to administer its UI program in conformity and substantial compliance with federal law can result in loss of the State's certification and loss of its administrative grant to operate the UC program and/or its employers' tax credits under Federal Unemployment Tax Act (FUTA).

Recommendation:

We recommend that the DOL develop a process when an employer-filed claim is submitted that requires the employee to create an account with the DOL, verify information, and self-certify employment status for the week being claimed. We also recommend that the DOL develop controls to prevent the release of payments when identity and eligibility requirements have not been substantiated and verified. In addition, we recommend that the DOL develop analytical procedures and queries to identify improper payments linked to employer-filed claims.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF LABOR (*continued*)

STATE ENTITY: DEPARTMENT OF LABOR (*continued*)

2024-034 Improve Controls over Financial Reporting

Compliance Requirement:	Reporting
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Labor
Pass-Through Entity:	None
AL Numbers and Titles:	17.225 – Unemployment Insurance 17.225 – COVID-19 – Unemployment Insurance
Federal Award Numbers:	UI347102055A13 (Year: 2020), UI356432155A13 (Year: 2021), UI370592155A13 (Year: 2021)
Questioned Costs:	None Identified
Repeat of Prior Year Findings:	2023-026, 2021-037

Description:

The Georgia Department of Labor submitted inaccurate financial reports for the Unemployment Insurance Program to the U.S. Department of Labor.

Background Information:

The Unemployment Insurance (UI) program, created by the Social Security Act (Pub. L. No. 74-271), provides Unemployment Compensation (UC) benefits to workers who are unemployed through no fault of their own and are seeking reemployment. To receive benefits, claimants must be able to work, available for work, and actively seeking work.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The CARES Act was designed to mitigate the economic effects of the COVID-19 pandemic in a variety of ways, including providing additional UI provisions.

Title II, Subtitle A of the CARES Act, authorizes the following temporary UI programs:

- Federal Pandemic Unemployment Compensation (FPUC) – The FPUC program provides eligible individuals with \$600 per week in addition to the weekly benefit amount they receive from certain other UC programs.
- Pandemic Emergency Unemployment Compensation (PEUC) – The PEUC program provides up to 13 weeks of benefits to individuals who have exhausted all rights to regular compensation under State law or Federal law with respect to a benefit year that ended on or after July 1, 2019, have no rights to regular compensation with respect to a week under any other State or Federal UC law, are not receiving compensation with respect to such week under the UC law of Canada, and are able to work, available to work, and actively seeking work.

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- Pandemic Unemployment Assistance (PUA) – The PUA program provides up to 39 weeks of benefits to those individuals who are not eligible for regular UC or extended benefits under State or Federal law or PEUC, including those who have exhausted all rights to such benefits.

The Georgia Department of Labor (DOL) is responsible for reporting expenditures related to these programs to the U.S. Department of Labor’s Employment and Training Administration (ETA).

Every grant awarded by the ETA requires accurate quarterly and annual reporting as a part of sound financial and management responsibilities. This reporting supports the ETA’s ability to measure fund utilization for performance accountability and assess compliance with statutory expenditure requirements. This information also helps measure successful outcomes for participants, ensure sound service delivery and reporting practices, and determine whether the federal funds achieved maximum benefit.

The ETA-9130, Financial Status Report is used to report program and administrative expenditures. The DOL is required to submit quarterly financial reports for each UI program that they operate within 45 days after the end of reporting quarter. Financial data is required to be reported cumulatively from grant inception through the end of each reporting period.

Criteria:

As a recipient of federal awards, the DOL is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Additionally, provisions included in the Uniform Guidance, Section 200.302(a) state, in part, that “the non-Federal entity’s financial management systems must... be sufficient to permit the preparation of reports required by general and program-specific terms and conditions.” In addition, provisions included in the Uniform Guidance, Section 200.302(b)(2) state, in part, that the non-Federal entity’s financial management systems must provide for “accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements.”

Condition:

The ETA-9130 reports for the quarters ending September 2023 and June 2024 were reviewed to ensure that program and administrative expenditures were reported in a timely and accurate manner. For five of the 65 reports tested, the amounts reported did not agree with the amounts reflected in the accounting records. All variances were noted on the September 2023 reports while none of the June 2024 reports had exceptions.

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Variances identified on each report are as follows:

Description	Award Number	Report Date	Federal Share of Expenditures	Federal Share of Unliquidated Obligations	Total Federal Obligations	Unliquidated Balance
PEUC Administration FY21	UI347102055A13-UI34710CI0	9/30/2023	-	93,173	93,173	(93,173)
PEUC Administration FY22	UI347102055A13-UI34710NJ0	9/30/2022	797,640	22,598	820,238	(820,238)
PUA Administration FY22	UI347102055A13-UI34710MT0	9/30/2023	(1,662,243)	-	(1,662,243)	1,662,243
UI State Administration FY21	UI356432155A13-UI35643DO0	9/30/2023	-	1,279,858	1,279,858	(1,279,858)
Unemployment Insurance FY21	UI370592155A13-UI37059KI0	9/30/2023	100,703	179,960	280,663	(280,663)

Cause:

Separate ETA-9130 reports must be completed for each program and each fund source (subaccount) awarded to the DOL. While the DOL utilizes one general ledger report to prepare some ETA-9130 reports, the DOL uses multiple general ledger reports to prepare other ETA-9130 reports. In the instances of over obligated grant awards, the reporting system does not allow the preparer to enter more expenditures than funds authorized. Though new processes of gathering and reviewing the financial information were implemented after the first quarter of the fiscal year, these processes were not in place for the reports submitted for the quarter ending September 2023.

Effect:

The submitting of inaccurate ETA-9130 reports resulted in noncompliance with federal regulations and the Uniform Guidance for the UI program as noted above. Additionally, submitting incorrect reports diminishes the U.S. Department of Labor's ability to effectively monitor the UI program.

Recommendation:

We recommend that the DOL review existing policies and procedures to ensure that it has established and is maintaining internal controls related to compliance with federal laws, regulations, and program compliance reports. This review should specifically address requirements for preparing the ETA-9130 reports. The DOL should ensure that personnel responsible for the ETA-9130 reports are appropriately trained and are familiar with these compliance requirements.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF LABOR (*continued*)

STATE ENTITY: DEPARTMENT OF LABOR (*continued*)

2024-035 Improve Controls over the Identification, Recording, and Reporting of Overpayments

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Labor
Pass-Through Entity:	None
AL Numbers and Titles:	17.225 – Unemployment Insurance 17.225 – COVID-19 – Unemployment Insurance
Federal Award Numbers:	EUISSA2055A13 (Year: 2020), UI347102055A13 (Year: 2020), UI356432155A13 (Year: 2021), UI370592155A13 (Year: 2021), UI372182255A13 (Year: 2022), UI379762260A13 (Year: 2022), UI393172355A13 (Year: 2023), 23A60UB000032 (Year: 2023), 23A60UB000074 (Year: 2023), 23A60UB000117 (Year: 2023), 23A60UR000037 (Year: 2023), 24A55UT000008 (Year: 2024), 24A55UI000019 (Year: 2024), 24A60UR000063 (Year: 2024)
Questioned Costs:	None Identified
Repeat of Prior Year Findings:	2023-030, 2022-029, 2021-038, 2020-038

Description:

The Georgia Department of Labor did not maintain adequate controls over the identification, recording, and reporting of benefit overpayments associated with the Unemployment Insurance programs.

Background Information:

The Unemployment Insurance (UI) program, created by the Social Security Act (Pub. L. No. 74-271), provides Unemployment Compensation (UC) benefits to workers who are unemployed through no fault of their own and are seeking reemployment. To receive benefits, claimants must be able to work, available for work, and actively seeking work.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The CARES Act was designed to mitigate the economic effects of the COVID-19 pandemic in a variety of ways, including providing additional UI provisions.

Title II, Subtitle A of the CARES Act, authorizes the following temporary UI programs:

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- Federal Pandemic Unemployment Compensation (FPUC) – The FPUC program provides eligible individuals with \$600 per week in addition to the weekly benefit amount they receive from certain other UC programs.
- Pandemic Emergency Unemployment Compensation (PEUC) – The PEUC program provides up to 13 weeks of benefits to individuals who have exhausted all rights to regular compensation under State law or Federal law with respect to a benefit year that ended on or after July 1, 2019, have no rights to regular compensation with respect to a week under any other State or Federal UC law, are not receiving compensation with respect to such week under the UC law of Canada, and are able to work, available to work, and actively seeking work.
- Pandemic Unemployment Assistance (PUA) – The PUA program provides up to 39 weeks of benefits to those individuals who are not eligible for regular UC or extended benefits under State or Federal law or PEUC, including those who have exhausted all rights to such benefits.

In addition, the State Extended Benefits (SEB) program, which is an extension of UC benefits, becomes available for payment when the State's 13-week insured unemployment rate (IUR) exceeds 5% and pays claimants up to an additional 13 weeks of compensation. Under the SEB program, the State is required to provide 50% of the amounts paid to the majority of eligible SEB claimants, which are those not covered by Federal law or special provisions of State law. However, under the CARES Act, the U.S. Department of Labor will reimburse the State at 100% of eligible costs for the SEB program.

The State of Georgia became eligible to pay SEB May 10, 2020. However, the first payable weekending date (WED) was on July 4, 2020, as the first payable WED of PEUC was April 4, 2020. Further, the last payable WED for SEB was February 6, 2021.

Criteria:

As a recipient of federal awards, the DOL is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Title 34, Chapter 8, Article 9 of the *Official Code of Georgia Annotated* (OCGA) §34-8-254 defines overpayments as the sum of benefits received by any person while any conditions for the receipt of benefits were not fulfilled or while the person was disqualified from receiving benefits. OCGA §34-8-254 assigns legal responsibility and authority for the collection of overpayments to the Commissioner of the DOL.

Additionally, per the UI Report Handbook No. 401, the ETA 227 and ETA 902P reports are required to be submitted to the U.S. Department of Labor in a timely and accurate manner. The ETA 227 reports are due quarterly on the first day of the second month after the quarter of reference, and all applicable data on the ETA 227 reports should be traceable to the data regarding overpayments and recoveries in the state's financial accounting system. The ETA 902P report is due on the 30th of the month following the month to which data relate and should contain monthly data on PUA activities.

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Condition:

In an effort to assess risk and plan audit procedures, auditors obtained an understanding of the internal controls over the processes for identifying and recording overpayments. In performing these procedures, the DOL stated that crossmatches used to identify possible overpayments are run three to six months after a quarter's benefits have been paid. Additionally, it is our understanding that after the DOL runs a wage crossmatch for a quarter, the quarter is not run again. In this case, if an employer does not report wages for its employee timely to the DOL, the wages would not be in the crossmatch performed.

Based upon this information, auditors requested a complete population of overpayment cases and a reconciliation of the population to data to the financial statements. Auditors planned to select a sample of overpayment cases that the DOL had established during the fiscal year under review and verify that the DOL was properly identifying and processing overpayments. Although the DOL provided a population of overpayment cases, auditors could not summarize the data to match amounts reported on the financial statements. The data provided by the DOL is very limited, reflecting only total overpayments established, paid, and remaining balances by claimant at year-end. All amounts are grouped together and can contain multiple overpayments established on different dates. Auditors could not distinguish important information, such as the date the overpayment was established, weekending dates for the weeks determined to be overpaid, when the original benefit was paid, and whether the overpayment was caused by fraud. Furthermore, auditors inquired if overpayment data in the system of record was reconciled to the billing system and the DOL stated they did not perform such reconciliation.

While auditors were unable to verify that the population of overpayment cases was complete and accurate, auditors chose to test the overpayment data to gain a better understanding of and review controls and processes and follow up on the prior year findings. Using the data provided, the auditors selected and tested a sample of 60 claimants out of a population of 21,409 that had overpayments established during fiscal year 2024. During testing, the auditors identified the following exceptions:

- Two instances in which a completed employer fact finding letter was not available for review at the time of testing.
- One instance in which the overpayment determination letter did not notify the claimant of a 15% fraud penalty.

Auditors also noted ten other cases in which the DOL determined the cause of overpayment to be non-fraud while auditors concluded the cause should be fraud. After inquiring about the cases, the DOL provided auditors with a documented policy detailing the criteria used to determine fraud. While the criteria is confidential, auditors raise questions about the reasonableness of the policy and if the DOL had considered the United States Department of Labor (USDOL) best practices or industry standards used by neighboring states.

Furthermore, auditors noted claimants could have a fraud overpayment in one quarter and a non-fraud overpayment in the subsequent quarter though the overpaid weeks related to consecutive weeks and occurred in the same benefit year.

Finally, auditors noted an instance in which an overpayment case was opened in September 2021, but the case was not assigned to a staff member and no further action was taken after a fact finding letter was not returned by an employer. The case remains open and has not been

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reexamined in three years. Cases such as this are automatically closed after 60 days if there is no potential fraud suspected but remain open when potential fraud is suspected. It is unknown how many cases have been automatically closed and how many remain open without being assigned or further investigated.

Cause:

The DOL did not have the ability to easily run transaction-level or claimant-level queries for overpayments in their systems. Furthermore, the DOL did not reconcile overpayment data to subsystems, federal reports, or accounting records and was not able to do so in a timely manner when requested by the Department of Audits and Accounts and the State Accounting Office.

Additionally, the DOL stated that industry standards nor best practices were considered when developing their policies for identifying fraud-related cases and the parameters of their crossmatch used to identify possible overpayments.

Lastly, the IT system used to determine overpayments only reviews the overpaid weeks during a particular quarter and does not consider the overpaid weeks as they cross over through multiple quarters.

Effect:

Due to the lack of controls, there is an increased risk that possible fraudulent claims and improper benefits paid will not be identified and investigated timely. The deficiencies in the identification and recording of benefit overpayments resulted in noncompliance with federal and state regulations. Additionally, inaccurate reports were likely filed with USDOL. Furthermore, the lack of accurate and complete data associated with benefit overpayments prevented auditors from testing compliance requirements associated with overpayments on a complete population. These unknown factors, along with additional issues, are the basis for our adverse opinion on the UI program.

Recommendation:

The DOL management should develop and implement procedures to identify and record benefit overpayments in a timely and accurate manner. These procedures should allow for the tracking of information by fiscal year and periodic reconciliation of detail records to the general ledger and various required reports.

We also recommend that the DOL reperform each quarterly crossmatch for one year to ensure wages submitted late by employers are included in the crossmatch to identify any exceptions that might be missed due to late submissions.

Additionally, we recommend that the DOL implement controls that would allow for the consideration of fraud criteria for overpayments in consecutive quarters or within a benefit year. The DOL should also consult with the USDOL and neighboring states to determine best practices for industry standards on the criteria used to establish fraud overpayments.

Finally, we recommend that the DOL identify all unassigned overpayment cases that have been initiated and begin to review those cases starting from the oldest initiated cases.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF LABOR (*continued*)

STATE ENTITY: DEPARTMENT OF LABOR (*continued*)

2024-036 Improve Controls over the Benefits Accuracy Measurement Program

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Labor
Pass-Through Entity:	None
AL Numbers and Titles:	17.225 – Unemployment Insurance 17.225 – COVID-19 – Unemployment Insurance
Federal Award Numbers:	EUISSA2055A13 (Year: 2020), UI347102055A13 (Year: 2020), UI356432155A13 (Year: 2021), UI370592155A13 (Year: 2021), UI372182255A13 (Year: 2022), UI379762260A13 (Year: 2022), UI393172355A13 (Year: 2023), 23A60UB000032 (Year: 2023), 23A60UB000074 (Year: 2023), 23A60UB000117 (Year: 2023), 23A60UR000037 (Year: 2023), 24A55UT000008 (Year: 2024), 24A55UI000019 (Year: 2024), 24A60UR000063 (Year: 2024)
Questioned Costs:	None Identified

Description:

The Georgia Department of Labor should improve internal controls over the Benefits Accuracy Measurement program.

Background Information:

The Unemployment Insurance (UI) program, created by the Social Security Act (Pub. L. No. 74-271), provides Unemployment Compensation (UC) benefits to workers who are unemployed through no fault of their own and are seeking reemployment. To receive benefits, claimants must be able to work, available for work, and actively seeking work.

State Workforce Agencies (SWAs), including the Georgia Department of Labor, are required to operate and maintain a quality control system. The Benefits Accuracy Management (BAM) program is the U.S. Department of Labor's quality control system designed to assess the accuracy of UI benefit payments and denied claims unless the SWA is excepted from such requirement. The program estimates the number of claims improperly paid or denied and dollar amounts of benefits improperly paid or denied by projecting the results from investigations of statistically sound random samples to the universe of all claims paid and denied in a state.

Criteria:

As a recipient of federal awards, the Georgia Department of Labor (DOL) is required to establish and maintain effective internal control over federal awards that provides reasonable assurance

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of managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Provisions included in Title 20 CFR Section 602.21 reflect the standard methods and procedures to be used by each state in performing quality control reviews and require the SWA's BAM unit to draw a weekly sample of payments and denied claims and complete prompt and in-depth case investigations to determine the degree of accuracy and timeliness in the administration of the State UC law and federal programs with respect to benefit determinations, benefit payments, and revenue collections.

In addition, the BAM State Operations Handbook (ET Handbook No. 395) states on page VI-10 that "each completed case must contain a Summary of Investigation. Each SWA must develop a format which includes, at a minimum, a narrative that explains the pertinent facts of the case: the basis for any decision that an error was made and any complexities of the case, e.g., difficulty obtaining information, evaluation of statements taken (i.e. how the investigator resolved a conflict in statements or why one party was found to be more credible the other), reasons for delay, or any special circumstances that occurred. Alternately, this may be satisfied by appropriate reference to explanations elsewhere in the case file. The summary should not introduce any new information. In other words, the summary must be substantiated by documentation in the case file. The investigator must sign and date the document."

Condition:

Our audit of the UI program revealed deficiencies in the operation of internal controls over the BAM program. We identified a total of 934 paid and denied BAM cases for the fiscal year under review. From this population, 17 cases were selected as individually significant, and a sample of 60 cases from the remaining population was randomly selected for testing using a non-statistical sampling method. The following deficiencies were identified:

- For one case, the Summary of Investigation form and narrative was not completed.
- Four cases were completed and reviewed by the same person.

Cause:

During the audit period, the DOL experienced high turnover within the BAM program and limited staff resources during their annual peer review. The limited staff led to the breakdown in the completion of the Summary of Investigation form and the availability of personnel with the appropriate experience to review completed BAM cases.

Effect:

The deficiencies in BAM investigation procedures resulted in noncompliance with federal regulations. In addition, though no UC claim decisions associated with the BAM cases tested were found to be inappropriate, failure to perform established quality control procedures may result in benefit payments to ineligible recipients or the denial of benefits to eligible recipients. Furthermore, grant provisions allow the grantor to penalize the DOL for noncompliance by suspending or terminating the award or withholding future awards. This may prevent eligible individuals from receiving benefits in the future.

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Recommendation:

The DOL management should strengthen internal controls over BAM investigations to ensure its established policies and procedures are consistently followed and operating effectively. In addition, the DOL should develop a plan to address the performance of controls when management transitions and staff turnover occurs.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF THE TREASURY

STATE ENTITY: DEPARTMENT OF HUMAN SERVICES

2024-037 Improve Controls over the Procurement Process

Compliance Requirement:	Procurement and Suspension and Debarment
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of the Treasury
Pass-Through Entity:	None
AL Number and Title:	21.027 – COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
Federal Award Number:	SLFRP1029 (Year: 2023)
Questioned Costs:	None Identified

Description:

The Georgia Department of Human Services should improve internal controls to ensure that they are complying with the State of Georgia's Procurement Policy.

Background Information:

The Coronavirus State Fiscal Recovery Fund, (CSLFRF), provides direct payments to states, US territories, Tribal governments, metropolitan cities, counties, and non-entitlement units of local government to:

1. Respond to the public health emergency with respect to Coronavirus Disease 2019(COVID-19) or its negative economic impacts, including by providing assistance to households, small businesses, nonprofits, and impacted industries, such as tourism, travel, and hospitality;
2. Respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the recipient that perform essential work or by providing grants to eligible employers that have eligible workers who are performing essential work;
3. Provide government services, to the extent of the reduction in revenue of the eligible entities due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the eligible entities prior to the emergency; and
4. Make necessary investments in water, sewer, or broadband infrastructure.

In August 2022, the Governor's Office of Planning and Budget (OPB) dedicated more than \$1 billion of CSLFRF federal funds to the Department of Human Services (DHS) to establish the Cash Assistance program. The Cash Assistance program provided one-time cash assistance of up to \$350 for active enrollees of the Medicaid, PeachCare for Kids, Supplemental Nutrition Assistance Program, and/or Temporary Assistance for Needy Families government benefit programs in response to the negative economic impacts of the COVID-19 public health emergency.

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Criteria:

As a recipient of federal awards, the DHS is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

The DHS is also required to comply with the procurement standards set forth in 2 CFR 200.317 through 2 CFR 200.327 of the Uniform Guidance. Pursuant to 2 CFR 200.317, “When procuring property and services under a Federal award, a State must follow the same policies and procedures it uses for procurements from its non-Federal funds.” As a state agency, the DHS adheres to the State of Georgia Procurement Manual issued by the Department of Administrative Services (DOAS).

Per the State of Georgia Procurement Manual, all contract extensions must occur in writing and require the supplier’s consent. The State Procurement Department’s (SPD) prior consent to the contract extension may also be required depending on the type of extension.

Condition:

Our examination of compliance with Procurement and Suspension and Debarment regulations for the Cash Assistance program revealed that the DHS did not follow the State of Georgia’s ongoing contract management process for the continuation of services. The DHS was also unable to provide a written notice of extension or amendment to continue services and was unable to provide documentation of written permission from the SPD.

Cause:

Through discussion with the DHS management, the DHS relied on the contractor to replace cash assistance cards that were lost or undeliverable in the prior year under the original terms of the contract rather than extending or amending the contract.

Effect:

Without a valid contract extension or amendment, federal funds may be used in a manner that is not in compliance with federal provisions and the Georgia Procurement Manual.

Recommendation:

The DHS should improve internal controls as they relate to the procurement and contracting processes to ensure that all contract extensions or amendments follow the processes established in the Georgia Procurement Manual.

Views of Responsible Officials:

Georgia Department of Human Services concurs with the finding.

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VARIOUS FEDERAL AGENCIES

STATE ENTITY: GEORGIA INSTITUTE OF TECHNOLOGY

2024-038 Noncompliance with Payroll and Travel Expense Policies and Procedures

Compliance Requirements:	Activities Allowed or Unallowed Allowable Costs/Cost Principles
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agencies:	Various
Pass-Through Entities:	Various
AL Numbers and Titles:	Various – Research and Development Cluster
Federal Award Numbers:	Various
Questioned Costs:	None Identified

Description:

The University did not comply with payroll and travel expense policies and procedures.

Background Information:

During the year ended June 30, 2024, the Georgia Institute of Technology's ("GIT" or the "Institute") Department of Internal Audit completed audits of compliance with payroll and travel expense policies and procedures of two Schools within the Institute and identified noncompliance with those policies and procedures.

Criteria:

- Uniform Guidance 2 CFR § 200.302 Financial management
- Uniform Guidance 2 CFR § 200.308 – Revision of budget and program plans
- Uniform Guidance 2 CFR § 200.403 – Factors affecting allowability of costs
- Uniform Guidance 2 CFR § 200.404 – Reasonable costs
- Uniform Guidance 2 CFR § 200.405 – Allocable costs
- Uniform Guidance 2 CFR § 200.430 – Compensation – personal services
- Uniform Guidance 2 CFR § 200.475 – Travel costs
- Uniform Guidance 2 CFR § 200.432 – Conferences
- Title 41 CFR § 301-11.12
- Title 41 CFR § 301-11.200 Subpart C – Reduced per Diem

Condition:

- Noncompliance with travel policies
- Noncompliance with payroll expense policies and procedures

Cause:

- Lack of sufficient controls for proper review and approval of travel authorizations and expensed transactions associated with sponsored award expenses

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- Lack of sufficient controls to ensure time and effort is properly charged to sponsored awards
- Lack of consistency enforcing payroll expense policies for sponsored award management

Effect:

Payroll and travel expenditures may not be in compliance with federal or grant award provisions.

Recommendation:

- Complete and approve spend authorizations before travel to validate the necessity and reasonableness of expenses.
- Include detailed justifications in spend authorizations for the travel purpose and award benefit.
- Require sufficient justification for payroll expenses charged to sponsored awards, particularly for significant variances in effort.
- Update internal control policies to enhance oversight and verification of time and effort reporting. This should include clear guidelines on the documentation required to support the work performed and the consequences of non-compliance.

Views of Responsible Officials:

Management agrees with the finding. See management's corrective action plan.



Schedule of Expenditures of Federal Awards

The *Schedule of Expenditures of Federal Awards* (Schedule) is presented for purposes of additional analysis as required by the Uniform Guidance. The Schedule provides a summary of the State's federal program expenditures for the fiscal year ended June 30, 2024.

The Schedule presents total federal awards expended for each individual federal program, cluster, and federal awarding agency. The Notes to the Schedule, which are presented on pages C-118 through C-121, describe the significant accounting policies used in preparing the Schedule and other related information.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
U.S. African Development Foundation			
01.U01	Employment Discrimination Title VII of the Civil R	30.001	
Total U.S. African Development Foundation			
Department of Agriculture			
			<i>The David and Lucile Packard Foundation</i>
10.001	<i>Agricultural Research Basic and Applied Research</i>		
10.001	Agricultural Research Basic and Applied Research		
10.001	<i>Agricultural Research Basic and Applied Research</i>		<i>Auburn University</i>
			<i>Georgia Southern University Research and Service Foundation, Inc.</i>
10.001	<i>Agricultural Research Basic and Applied Research</i>		<i>Kansas State University</i>
10.001	<i>Agricultural Research Basic and Applied Research</i>		<i>Research Corporation for Science Advancement</i>
10.001	Agricultural Research Basic and Applied Research		
10.025	Plant and Animal Disease, Pest Control, and Animal Care		
10.025	Plant and Animal Disease, Pest Control, and Animal Care		
10.025	<i>Plant and Animal Disease, Pest Control, and Animal Care</i>		<i>Colorado State University</i>
10.025	<i>Plant and Animal Disease, Pest Control, and Animal Care</i>		<i>Oklahoma State University</i>
10.025	<i>Plant and Animal Disease, Pest Control, and Animal Care</i>		<i>Tennessee State University</i>
10.025	<i>Plant and Animal Disease, Pest Control, and Animal Care</i>		<i>University of Florida</i>
10.025	Plant and Animal Disease, Pest Control, and Animal Care		
10.025	Plant and Animal Disease, Pest Control, and Animal Care		
10.028	Wildlife Services		
10.028	Wildlife Services		
10.069	<i>Conservation Reserve Program</i>		<i>Pheasants Forever, Inc.</i>
10.069	Conservation Reserve Program		
10.093	Voluntary Public Access and Habitat Incentive Program		
10.147	Outreach Education and Technical Assistance		
10.147	Outreach Education and Technical Assistance		
10.153	Market News		
10.156	Federal-State Marketing Improvement Program		
10.163	Market Protection and Promotion		
10.167	Transportation Services		
10.170	Specialty Crop Block Grant Program - Farm Bill		
10.170	Specialty Crop Block Grant Program - Farm Bill		
10.170	<i>Specialty Crop Block Grant Program - Farm Bill</i>		<i>Clemson University</i>
10.170	<i>Specialty Crop Block Grant Program - Farm Bill</i>		<i>Georgia Citrus Association</i>
10.170	<i>Specialty Crop Block Grant Program - Farm Bill</i>		<i>Kansas State University</i>
			<i>Kennesaw State University Research and Service Foundation</i>
10.170	<i>Specialty Crop Block Grant Program - Farm Bill</i>		<i>National Pecan Shellers Association</i>
			<i>Seven Rivers Resource Conservation and Development Council</i>
10.170	<i>Specialty Crop Block Grant Program - Farm Bill</i>		<i>The Center for Produce Safety</i>
10.170	<i>Specialty Crop Block Grant Program - Farm Bill</i>		<i>The Center for Produce Safety</i>
10.170	<i>Specialty Crop Block Grant Program - Farm Bill</i>		<i>The Center for Produce Safety</i>
10.170	<i>Specialty Crop Block Grant Program - Farm Bill</i>		<i>The Center for Produce Safety</i>
10.170	<i>Specialty Crop Block Grant Program - Farm Bill</i>		<i>University of Florida</i>
10.170	<i>Specialty Crop Block Grant Program - Farm Bill</i>		<i>Virginia Polytechnic Institute and State University</i>
	Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments		
10.182			
10.185	Local Food for Schools Cooperative Agreement Program		
	COVID-19 -The Emergency Food Assistance Program (TEFAP) Commodity		
10.187	Credit Corporation Eligible Recipient Funds	COVID-19	
10.200	<i>Grants for Agricultural Research, Special Research Grants</i>		<i>University of Florida</i>
10.200	<i>Grants for Agricultural Research, Special Research Grants</i>		<i>University of Florida</i>
10.200	<i>Grants for Agricultural Research, Special Research Grants</i>		<i>University of Florida</i>
10.200	<i>Grants for Agricultural Research, Special Research Grants</i>		<i>University of Florida</i>
10.200	<i>Grants for Agricultural Research, Special Research Grants</i>		<i>University of Florida</i>
10.200	<i>Grants for Agricultural Research, Special Research Grants</i>		<i>University of Florida</i>
10.200	<i>Grants for Agricultural Research, Special Research Grants</i>		<i>University of Florida</i>
10.202	Cooperative Forestry Research		
10.202	Cooperative Forestry Research		
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.205	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.207	Animal Health and Disease Research		
10.210	Higher Education National Needs Graduate Fellowship Grants		

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$38,995	\$38,995	N/A	\$0
	\$0	\$38,995			
"134277"		\$75,282	\$10,249,570	N/A	\$0
		\$1,525,877	\$10,249,570	Research and Development	\$1,699,682,019
"23-FAA-204879-Columbus"		\$2,568	\$10,249,570	Research and Development	\$1,699,682,019
"39G4188"	\$38,962	\$47,739	\$10,249,570	Research and Development	\$1,699,682,019
"A240079S001"		\$151,369	\$10,249,570	Research and Development	\$1,699,682,019
"SAMZT2023071A"		\$2,107	\$10,249,570	Research and Development	\$1,699,682,019
	\$409,719	\$8,444,628	\$10,249,570	Research and Development	\$1,699,682,019
		\$477,277	\$4,097,392	N/A	\$0
		\$435,949	\$4,097,392	Research and Development	\$1,699,682,019
"G-50346-31"		\$457,272	\$4,097,392	Research and Development	\$1,699,682,019
"5556302UGA"		\$52,330	\$4,097,392	Research and Development	\$1,699,682,019
"P0173196"		\$9,238	\$4,097,392	Research and Development	\$1,699,682,019
"SUB00003880"		\$96,989	\$4,097,392	Research and Development	\$1,699,682,019
	\$23,295	\$736,923	\$4,097,392	Research and Development	\$1,699,682,019
	\$53,550	\$1,831,414	\$4,097,392	N/A	\$0
		\$290,694	\$520,878	Research and Development	\$1,699,682,019
	\$8,103	\$230,184	\$520,878	Research and Development	\$1,699,682,019
"C001-2021-04"		\$293,977	\$765,015	Research and Development	\$1,699,682,019
	\$120,580	\$471,038	\$765,015	Research and Development	\$1,699,682,019
		\$334,948	\$334,948	N/A	\$0
		-\$1,609	\$1,691	N/A	\$0
		\$3,300	\$1,691	Research and Development	\$1,699,682,019
		\$14,573	\$14,573	N/A	\$0
	\$26,001	\$52,480	\$52,480	Research and Development	\$1,699,682,019
		\$43,849	\$43,849	N/A	\$0
		\$101,847	\$101,847	Research and Development	\$1,699,682,019
	\$721,481	\$2,313,882	\$2,970,641	N/A	\$0
	\$49,240	\$225,511	\$2,970,641	Research and Development	\$1,699,682,019
"24152232015446"		\$84,079	\$2,970,641	Research and Development	\$1,699,682,019
"RGACA0001278501"		\$16,279	\$2,970,641	Research and Development	\$1,699,682,019
"A22-0292-S001"		\$49,895	\$2,970,641	Research and Development	\$1,699,682,019
"431626"		\$10,474	\$2,970,641	Research and Development	\$1,699,682,019
"RNPSA0001285001"		\$64,071	\$2,970,641	Research and Development	\$1,699,682,019
"RSRRC0001136001"		-\$1,394	\$2,970,641	Research and Development	\$1,699,682,019
"2021CPS03"		-\$1,603	\$2,970,641	Research and Development	\$1,699,682,019
"2021CPS05"		-\$1,155	\$2,970,641	Research and Development	\$1,699,682,019
"2021CPS09"		-\$2,217	\$2,970,641	Research and Development	\$1,699,682,019
"2023CPS03"		\$102,346	\$2,970,641	Research and Development	\$1,699,682,019
"SUB00003827"		\$8,440	\$2,970,641	Research and Development	\$1,699,682,019
"420149-19105"		\$102,033	\$2,970,641	Research and Development	\$1,699,682,019
		\$6,583,969	\$6,583,969	N/A	\$0
	\$1,905,523	\$1,905,523	\$1,905,523	N/A	\$0
	\$1,465,152	\$29,891,044	\$29,891,044	N/A	\$0
"2200907893"		\$1,310	\$45,740	Research and Development	\$1,699,682,019
"2301111898"		\$7,326	\$45,740	Research and Development	\$1,699,682,019
"2301128388"		\$18,887	\$45,740	Research and Development	\$1,699,682,019
"2301128408"		\$6,653	\$45,740	Research and Development	\$1,699,682,019
"PO1800575083"		\$249	\$45,740	Research and Development	\$1,699,682,019
"PO2301127818"		\$7,222	\$45,740	Research and Development	\$1,699,682,019
"SUFLEX000156950A"		\$4,093	\$45,740	Research and Development	\$1,699,682,019
		\$47,995	\$972,444	N/A	\$0
		\$924,449	\$972,444	Research and Development	\$1,699,682,019
		\$7,332,132	\$7,332,132	Research and Development	\$1,699,682,019
		\$3,362,524	\$3,362,524	Research and Development	\$1,699,682,019
		\$103,614	\$103,614	Research and Development	\$1,699,682,019
		\$5,888	\$5,888	Research and Development	\$1,699,682,019

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Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
10.212	<i>Small Business Innovation Research (SBIR) Program / Small Business Technology Transfer (STTR) Program</i>		Candidus, Inc.
10.212	<i>Small Business Innovation Research (SBIR) Program / Small Business Technology Transfer (STTR) Program</i>		Oyster Seed Holdings, Inc.
10.212	<i>Small Business Innovation Research (SBIR) Program / Small Business Technology Transfer (STTR) Program</i>		Seacoast Science, Inc.
10.215	<i>Sustainable Agriculture Research and Education</i>		Clemson University
10.215	Sustainable Agriculture Research and Education		
10.215	<i>Sustainable Agriculture Research and Education</i>		Kennesaw State University Research and Service Foundation
10.215	<i>Sustainable Agriculture Research and Education</i>		Lehigh University
10.215	<i>Sustainable Agriculture Research and Education</i>		North Carolina State University
10.215	<i>Sustainable Agriculture Research and Education</i>		University of Florida
10.215	<i>Sustainable Agriculture Research and Education</i>		University of Florida
10.216	<i>1890 Institution Capacity Building Grants</i>		Tuskegee University
10.216	1890 Institution Capacity Building Grants		
10.216	<i>1890 Institution Capacity Building Grants</i>		Prairie View A&M University
10.216	<i>1890 Institution Capacity Building Grants</i>		University of Maryland Eastern Shore
10.216	1890 Institution Capacity Building Grants		
10.217	Higher Education - Institution Challenge Grants Program		
10.219	<i>Biotechnology Risk Assessment Research</i>		Purdue University
10.226	Secondary Education, Two-Year Postsecondary Education, and Agriculture in the K-12 Classroom		
10.229	<i>Extension Collaborative on Immunization Teaching & Engagement</i>		Extension Foundation
10.250	<i>Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations</i>		University of California, Davis
10.250	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations		
10.250	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations		
10.250	COVID-19 -Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	COVID-19	
10.253	Consumer Data and Nutrition Research		
10.303	<i>Integrated Programs</i>		University of Florida
10.303	Integrated Programs		
10.304	<i>Food and Agriculture Defense Initiative (FADI)</i>		University of Florida
10.304	Food and Agriculture Defense Initiative (FADI)		
10.304	<i>Food and Agriculture Defense Initiative (FADI)</i>		University of Florida
10.307	<i>Organic Agriculture Research and Extension Initiative</i>		Clemson University
10.307	Organic Agriculture Research and Extension Initiative		
10.307	<i>Organic Agriculture Research and Extension Initiative</i>		Kansas State University
10.307	<i>Organic Agriculture Research and Extension Initiative</i>		Prairie View A&M University
10.307	<i>Organic Agriculture Research and Extension Initiative</i>		University of Florida
10.307	<i>Organic Agriculture Research and Extension Initiative</i>		University of Maine
10.307	<i>Organic Agriculture Research and Extension Initiative</i>		University of Rhode Island
10.307	<i>Organic Agriculture Research and Extension Initiative</i>		Washington State University
10.309	<i>Specialty Crop Research Initiative</i>		Clemson University
10.309	Specialty Crop Research Initiative		
10.309	<i>Specialty Crop Research Initiative</i>		Clemson University
10.309	<i>Specialty Crop Research Initiative</i>		Michigan State University
10.309	<i>Specialty Crop Research Initiative</i>		Michigan State University
10.309	<i>Specialty Crop Research Initiative</i>		Michigan State University
10.309	<i>Specialty Crop Research Initiative</i>		New Mexico State University
10.309	<i>Specialty Crop Research Initiative</i>		North Carolina State University
10.309	<i>Specialty Crop Research Initiative</i>		Ohio State University
10.309	<i>Specialty Crop Research Initiative</i>		Rutgers, The State University of New Jersey
10.309	<i>Specialty Crop Research Initiative</i>		Tennessee State University
10.309	<i>Specialty Crop Research Initiative</i>		
10.309	<i>Specialty Crop Research Initiative</i>		Texas A&M AgriLife Extension Service
10.309	<i>Specialty Crop Research Initiative</i>		Texas A&M University
10.309	<i>Specialty Crop Research Initiative</i>		University of Florida
10.309	<i>Specialty Crop Research Initiative</i>		University of Florida
10.309	<i>Specialty Crop Research Initiative</i>		University of Minnesota
10.309	<i>Specialty Crop Research Initiative</i>		
10.309	<i>Specialty Crop Research Initiative</i>		University of Wisconsin - Madison
10.309	<i>Specialty Crop Research Initiative</i>		Washington State University
10.309	<i>Specialty Crop Research Initiative</i>		Washington State University
10.309	<i>Specialty Crop Research Initiative</i>		North Carolina Agricultural and Technical State University
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		
10.310	Agriculture and Food Research Initiative (AFRI)		
10.310	Agriculture and Food Research Initiative (AFRI)		
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		Auburn University

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"RPVARRR644486CV"		-\$174	\$52,619	Research and Development	\$1,699,682,019
"ROSHI000145090A"		\$46,172	\$52,619	Research and Development	\$1,699,682,019
"22-1001UGA"		\$6,621	\$52,619	Research and Development	\$1,699,682,019
"24412152015298"		\$32,550	\$8,338,157	Research and Development	\$1,699,682,019
	\$6,242,074	\$8,276,725	\$8,338,157	Research and Development	\$1,699,682,019
"431762"		\$4,465	\$8,338,157	Research and Development	\$1,699,682,019
"LU5198722"		\$2,427	\$8,338,157	Research and Development	\$1,699,682,019
"2019150303"		-\$52	\$8,338,157	Research and Development	\$1,699,682,019
"SUB00002347"		\$13,061	\$8,338,157	Research and Development	\$1,699,682,019
"SUB00003746"		\$8,981	\$8,338,157	Research and Development	\$1,699,682,019
"353124417276190"		\$592	\$997,317	N/A	\$0
		\$300,547	\$997,317	Research and Development	\$1,699,682,019
"M2303184/S230510"		\$27,190	\$997,317	Research and Development	\$1,699,682,019
"DHEK52083302021FV"		-\$5	\$997,317	Research and Development	\$1,699,682,019
	\$146,055	\$668,993	\$997,317	Research and Development	\$1,699,682,019
	\$76,925	\$160,151	\$160,151	Research and Development	\$1,699,682,019
"F1000224802020"		\$31,834	\$31,834	Research and Development	\$1,699,682,019
	\$6,900	\$27,329	\$27,329	Research and Development	\$1,699,682,019
"EXC320232403"		\$61,549	\$61,549	Research and Development	\$1,699,682,019
"A222490S004"		\$37,995	\$102,241	Research and Development	\$1,699,682,019
		\$49,637	\$102,241	Research and Development	\$1,699,682,019
	\$14,605	\$14,605	\$102,241	Research and Development	\$1,699,682,019
		\$4	\$102,241	Research and Development	\$1,699,682,019
		\$3,738	\$3,738	Research and Development	\$1,699,682,019
"SUB00002762"		\$30,238	\$649,767	Research and Development	\$1,699,682,019
	\$356,943	\$619,529	\$649,767	Research and Development	\$1,699,682,019
"SUB00002894"		-\$441	\$329,629	Research and Development	\$1,699,682,019
		\$300,573	\$329,629	Research and Development	\$1,699,682,019
"SUB00003508"		\$29,497	\$329,629	Research and Development	\$1,699,682,019
"2051-207-2012799"		\$10,047	\$426,361	Research and Development	\$1,699,682,019
	\$17,000	\$197,448	\$426,361	Research and Development	\$1,699,682,019
"A23-0075-S002"		\$34,090	\$426,361	Research and Development	\$1,699,682,019
"M2400127"		\$20,397	\$426,361	Research and Development	\$1,699,682,019
"SUB00002451"		\$61,449	\$426,361	Research and Development	\$1,699,682,019
"UMS1383"		\$299	\$426,361	Research and Development	\$1,699,682,019
"0010239"		\$80,344	\$426,361	Research and Development	\$1,699,682,019
"1402825PC003316"		\$22,287	\$426,361	Research and Development	\$1,699,682,019
"21702072023550"		\$104,264	\$5,167,226	Research and Development	\$1,699,682,019
	\$2,398,097	\$3,476,771	\$5,167,226	Research and Development	\$1,699,682,019
"22342072014173"		\$151,318	\$5,167,226	Research and Development	\$1,699,682,019
"RC107752B"		\$8,622	\$5,167,226	Research and Development	\$1,699,682,019
"RC111377F"		\$24,895	\$5,167,226	Research and Development	\$1,699,682,019
"RC115888UGRF"		\$7,188	\$5,167,226	Research and Development	\$1,699,682,019
"Q02416"		\$137,009	\$5,167,226	Research and Development	\$1,699,682,019
"2019-1455-02"		\$412,653	\$5,167,226	Research and Development	\$1,699,682,019
"SPC-1000012803 GR134206"		\$2,027	\$5,167,226	Research and Development	\$1,699,682,019
"2186"		\$265,744	\$5,167,226	Research and Development	\$1,699,682,019
"P0142880"		\$151,190	\$5,167,226	Research and Development	\$1,699,682,019
"M2305098"		\$48,106	\$5,167,226	Research and Development	\$1,699,682,019
"M2300283"		\$4,132	\$5,167,226	Research and Development	\$1,699,682,019
"SUB00002390"		\$141,609	\$5,167,226	Research and Development	\$1,699,682,019
"SUB00003529"		\$96,808	\$5,167,226	Research and Development	\$1,699,682,019
"A010138710"		\$1,869	\$5,167,226	Research and Development	\$1,699,682,019
"0000003391"		\$62,640	\$5,167,226	Research and Development	\$1,699,682,019
"133336-G003924/SPC001538"		-\$2	\$5,167,226	Research and Development	\$1,699,682,019
"PO133321 SPC001447"		\$70,383	\$5,167,226	Research and Development	\$1,699,682,019
"241114A"		\$29,499	\$13,301,221	N/A	\$0
		\$9,808	\$13,301,221	N/A	\$0
		\$673,083	\$13,301,221	Research and Development	\$1,699,682,019
"22AGECON205246UGRF"		\$72,474	\$13,301,221	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Auburn University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Chapman University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Clemson University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Clemson University</i>
			<i>HudsonAlpha Institute for Biotechnology</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Kennesaw State University Research and Service Foundation</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Michigan State University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Michigan State University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>North Carolina State University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>North Carolina State University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>North Carolina State University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>North Carolina State University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Ohio State University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Purdue University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Purdue University</i>
			<i>U.S. Endowment for Forestry and Communities, Inc.</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Arkansas</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Arkansas</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of California</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Connecticut</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Florida</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Florida</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Florida</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Florida</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Idaho</i>
			<i>University of Kentucky Research Foundation</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Maine</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Tennessee</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Wisconsin - Madison</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Wisconsin - Madison</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Wisconsin - Madison</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Wisconsin - Madison</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Utah State University</i>
			<i>Virginia Polytechnic Institute and State University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>West Virginia University Research Corporation</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>William & Mary</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		
10.310	<i>COVID-19 -Agriculture and Food Research Initiative (AFRI)</i>	<i>COVID-19</i>	<i>Kansas State University</i>
10.310	<i>COVID-19 -Agriculture and Food Research Initiative (AFRI)</i>	<i>COVID-19</i>	<i>North Carolina State University</i>
10.311	Beginning Farmer and Rancher Development Program		
	Women and Minorities in Science, Technology, Engineering, and Mathematics Fields		
10.318	Fields		
10.326	Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)		
			<i>Missouri State University</i>
10.326	<i>Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)</i>		
10.328	Food Safety Outreach Program		
10.328	Food Safety Outreach Program		
10.328	<i>Food Safety Outreach Program</i>		<i>Auburn University</i>
10.328	<i>Food Safety Outreach Program</i>		<i>University of Florida</i>
10.329	<i>Crop Protection and Pest Management Competitive Grants Program</i>		<i>Michigan State University</i>
10.329	Crop Protection and Pest Management Competitive Grants Program		
10.329	<i>Crop Protection and Pest Management Competitive Grants Program</i>		<i>North Carolina State University</i>
10.329	<i>Crop Protection and Pest Management Competitive Grants Program</i>		<i>North Carolina State University</i>
10.329	<i>Crop Protection and Pest Management Competitive Grants Program</i>		<i>North Carolina State University</i>
10.329	<i>Crop Protection and Pest Management Competitive Grants Program</i>		<i>Northern Arizona University</i>
			<i>Rutgers, The State University of New Jersey</i>
10.329	<i>Crop Protection and Pest Management Competitive Grants Program</i>		
10.329	<i>Crop Protection and Pest Management Competitive Grants Program</i>		<i>University of Florida</i>
10.330	<i>Alfalfa Seed and Alfalfa Forage Systems Program</i>		<i>University of Tennessee</i>
10.330	Alfalfa Seed and Alfalfa Forage Systems Program		
	Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program		
10.334	Grants Program		
10.336	Veterinary Services Grant Program		
10.351	Rural Business Development Grant		
	Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers		
10.443	Ranchers		
10.446	Rural Community Development Initiative		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"23BIOSYS205280UGRF"		\$49,466	\$13,301,221	Research and Development	\$1,699,682,019
"500614sub01"		\$571	\$13,301,221	Research and Development	\$1,699,682,019
"2527-207-2016034"		\$9,946	\$13,301,221	Research and Development	\$1,699,682,019
"SC2265-207-2014379"		\$14,175	\$13,301,221	Research and Development	\$1,699,682,019
"2000010201"		\$16,930	\$13,301,221	Research and Development	\$1,699,682,019
"431583"		\$4,477	\$13,301,221	Research and Development	\$1,699,682,019
"01110034099302"		\$44,550	\$13,301,221	Research and Development	\$1,699,682,019
"426689-19105"		\$47,112	\$13,301,221	Research and Development	\$1,699,682,019
"2018053002"		\$14,810	\$13,301,221	Research and Development	\$1,699,682,019
"2019-1507-04"		\$188,426	\$13,301,221	Research and Development	\$1,699,682,019
"2022141401"		\$88,510	\$13,301,221	Research and Development	\$1,699,682,019
"RNCSU000175300A"		\$2,094	\$13,301,221	Research and Development	\$1,699,682,019
"SPC-1000012362 - GR133209"		\$25,664	\$13,301,221	Research and Development	\$1,699,682,019
"17001009039"		\$313,420	\$13,301,221	Research and Development	\$1,699,682,019
"F0011703602026"		\$16,195	\$13,301,221	Research and Development	\$1,699,682,019
"152946"		\$40,821	\$13,301,221	Research and Development	\$1,699,682,019
"ADW10317803"		\$1,068	\$13,301,221	Research and Development	\$1,699,682,019
"AWD-103178-01"		\$326,542	\$13,301,221	Research and Development	\$1,699,682,019
"5001299"		\$50,436	\$13,301,221	Research and Development	\$1,699,682,019
"409814"		\$74,760	\$13,301,221	Research and Development	\$1,699,682,019
"SUB00002943"		\$9,949	\$13,301,221	Research and Development	\$1,699,682,019
"SUB00002968"		\$119,174	\$13,301,221	Research and Development	\$1,699,682,019
"UFDSPO0011796"		\$13,461	\$13,301,221	Research and Development	\$1,699,682,019
"UFDSPO0011873"		\$34,282	\$13,301,221	Research and Development	\$1,699,682,019
"SL7016-804801"		\$67,868	\$13,301,221	Research and Development	\$1,699,682,019
"304811097714066"		-\$3,474	\$13,301,221	Research and Development	\$1,699,682,019
"UMS1290"		\$17,872	\$13,301,221	Research and Development	\$1,699,682,019
"148261"		\$82,404	\$13,301,221	Research and Development	\$1,699,682,019
"0000001225"		\$180,816	\$13,301,221	Research and Development	\$1,699,682,019
"0000001775"		\$1,650	\$13,301,221	Research and Development	\$1,699,682,019
"0000002901"		\$91,330	\$13,301,221	Research and Development	\$1,699,682,019
"415"		\$5,161	\$13,301,221	Research and Development	\$1,699,682,019
"205072859"		\$69,645	\$13,301,221	Research and Development	\$1,699,682,019
"4235159105"		\$14,398	\$13,301,221	Research and Development	\$1,699,682,019
"20-182-UGA"		\$100,297	\$13,301,221	Research and Development	\$1,699,682,019
"745142"		\$18,123	\$13,301,221	Research and Development	\$1,699,682,019
"A2102315001"	\$1,481,522	\$10,296,497	\$13,301,221	Research and Development	\$1,699,682,019
"2022002001"		\$43,294	\$13,301,221	Research and Development	\$1,699,682,019
	\$28,793	\$58,233	\$58,233	Research and Development	\$1,699,682,019
	\$3,360	\$17,866	\$17,866	Research and Development	\$1,699,682,019
	\$24,958	\$54,003	\$54,147	N/A	\$0
"2316401"		\$144	\$54,147	Research and Development	\$1,699,682,019
	\$6,861	\$234,334	\$416,474	N/A	\$0
	\$59,045	\$159,372	\$416,474	Research and Development	\$1,699,682,019
"23ACES379874UGRF"		\$10,846	\$416,474	Research and Development	\$1,699,682,019
"SUB00003013"		\$11,922	\$416,474	Research and Development	\$1,699,682,019
"RC114200UGA"		\$27,409	\$408,729	Research and Development	\$1,699,682,019
	\$38,283	\$272,835	\$408,729	Research and Development	\$1,699,682,019
"2018320007"		-\$174	\$408,729	Research and Development	\$1,699,682,019
"2018-3200-36"		\$8,889	\$408,729	Research and Development	\$1,699,682,019
"2022275901"		\$95,563	\$408,729	Research and Development	\$1,699,682,019
"100548002"		\$3,785	\$408,729	Research and Development	\$1,699,682,019
"0763"		-\$126	\$408,729	Research and Development	\$1,699,682,019
"SUB00003417"		\$548	\$408,729	Research and Development	\$1,699,682,019
"95000085481"		\$12,096	\$361,926	Research and Development	\$1,699,682,019
	\$135,554	\$349,830	\$361,926	Research and Development	\$1,699,682,019
	\$70,850	\$198,541	\$198,541	N/A	\$0
		\$71,568	\$71,568	Research and Development	\$1,699,682,019
		\$805,320	\$805,320	N/A	\$0
		-\$23,827	-\$23,827	N/A	\$0
		\$182,056	\$182,056	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.500	Cooperative Extension Service		Auburn University
10.500	Cooperative Extension Service		
10.500	Cooperative Extension Service		
10.500	Cooperative Extension Service		Auburn University
10.500	Cooperative Extension Service		Extension Foundation
10.500	Cooperative Extension Service		Extension Foundation
10.500	Cooperative Extension Service		Purdue University
10.500	Cooperative Extension Service		Purdue University
10.500	Cooperative Extension Service		Virginia Polytechnic Institute and State University
10.511	Smith-Lever Extension Funding		
	Extension Services at 1890 Colleges and Tuskegee University, West Virginia State College, and Central State University		
10.512	Expanded Food and Nutrition Education Program		
10.515	Renewable Resources Extension Act		
10.515	Renewable Resources Extension Act		
10.516	Rural Health and Safety Education Competitive Grants Program		
10.523	Centers of Excellence at 1890 Institutions		1890 Universities Foundation
10.523	Centers of Excellence at 1890 Institutions		North Carolina Agricultural and Technical State University
10.523	Centers of Excellence at 1890 Institutions		University of Maryland Eastern Shore
10.524	Scholarships for Students at 1890 Institutions		
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program		
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program		University of Tennessee
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program		University of Tennessee
	Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants		
10.537	COVID-19 -Pandemic EBT Food Benefits	COVID-19	
10.542	Supplemental Nutrition Assistance Program		
10.551	School Breakfast Program		
10.553	National School Lunch Program		
10.555	Special Milk Program for Children		
10.556	COVID-19 -WIC Special Supplemental Nutrition Program for Women, Infants, and Children	COVID-19	
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children		
10.558	Child and Adult Care Food Program		Community Childcare Food Supplement, Inc.
10.558	Child and Adult Care Food Program		
10.558	Child and Adult Care Food Program		
10.559	Summer Food Service Program for Children		
10.560	State Administrative Expenses for Child Nutrition		
10.561	COVID-19 -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	COVID-19	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
10.565	Commodity Supplemental Food Program		
10.568	Emergency Food Assistance Program (Administrative Costs)		
10.568	Emergency Food Assistance Program (Administrative Costs)		
10.569	Emergency Food Assistance Program (Food Commodities)		Step Up Savannah
10.569	Emergency Food Assistance Program (Food Commodities)		
10.572	WIC Farmers' Market Nutrition Program (FMNP)		
10.574	Team Nutrition Grants		
10.575	Farm to School Grant Program		
10.575	Farm to School Grant Program		
10.576	COVID-19 -Senior Farmers Market Nutrition Program	COVID-19	
10.576	Senior Farmers Market Nutrition Program		
10.577	SNAP Partnership Grant		
10.578	WIC Grants To States (WGS)		
10.579	Child Nutrition Discretionary Grants Limited Availability		
10.582	Fresh Fruit and Vegetable Program		
10.600	Foreign Market Development Cooperator Program		Virginia Polytechnic Institute and State University
10.603	Emerging Markets Program		
10.613	Faculty Exchange Program		
10.645	Farm to School State Formula Grant		
10.649	COVID-19 -Pandemic EBT Administrative Costs	COVID-19	
10.652	Forestry Research		

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$3,961,596	\$3,961,596	N/A	\$0
"18-CHS-205205-VSU"		\$14,525	\$636,584	N/A	\$0
	\$71,712	\$229,170	\$636,584	Research and Development	\$1,699,682,019
		\$161,810	\$636,584	N/A	\$0
"22-HDFS-205235-UGRF"		\$62,271	\$636,584	Research and Development	\$1,699,682,019
"NTAE20212169"		\$32,991	\$636,584	Research and Development	\$1,699,682,019
"NTAE20212184"		\$11,951	\$636,584	Research and Development	\$1,699,682,019
"F9000837602045"		-\$157	\$636,584	Research and Development	\$1,699,682,019
"F9001573902021"		\$87,478	\$636,584	Research and Development	\$1,699,682,019
"423811-19105"		\$36,545	\$636,584	Research and Development	\$1,699,682,019
		\$8,884,076	\$8,884,076	Research and Development	\$1,699,682,019
		\$2,330,656	\$2,330,656	N/A	\$0
		\$2,161,237	\$2,161,237	Research and Development	\$1,699,682,019
		\$14,269	\$90,332	N/A	\$0
		\$76,063	\$90,332	Research and Development	\$1,699,682,019
		\$73,879	\$73,879	Research and Development	\$1,699,682,019
"FY21CFSPESFVSUTha3"		\$33,777	\$81,774	N/A	\$0
"281239A"		\$44,983	\$81,774	Research and Development	\$1,699,682,019
"CEIEDS208520FVSU"		\$3,014	\$81,774	Research and Development	\$1,699,682,019
		\$541,269	\$541,269	N/A	\$0
	\$57,658	\$149,761	\$473,778	N/A	\$0
"9500095925"		\$293,747	\$473,778	Research and Development	\$1,699,682,019
"A240602S006"		\$30,270	\$473,778	Research and Development	\$1,699,682,019
		\$269,307	\$269,307	N/A	\$0
		\$125,424,441	\$125,424,441	N/A	\$0
		\$3,108,788,470	\$3,108,788,470	SNAP Cluster	\$3,257,602,185
	\$242,785,884	\$243,863,315	\$243,863,315	Child Nutrition Cluster	\$989,765,146
	\$684,292,619	\$728,181,583	\$728,181,583	Child Nutrition Cluster	\$989,765,146
	\$7,037	\$7,037	\$7,037	Child Nutrition Cluster	\$989,765,146
		\$374,769	\$231,016,209	N/A	\$0
	\$58,507,182	\$230,641,440	\$231,016,209	N/A	\$0
"36633A18"		\$7,514	\$151,344,138	N/A	\$0
		\$129,243	\$151,344,138	N/A	\$0
	\$148,808,211	\$151,207,381	\$151,344,138	N/A	\$0
	\$11,070,365	\$11,448,118	\$11,448,118	Child Nutrition Cluster	\$989,765,146
		\$15,612,333	\$15,612,333	N/A	\$0
		\$21,968,121	\$148,813,715	SNAP Cluster	\$3,257,602,185
	\$10,439,287	\$126,845,594	\$148,813,715	SNAP Cluster	\$3,257,602,185
	\$526,231	\$2,298,386	\$2,298,386	Food Distribution Cluster	\$50,120,084
		\$116,466	\$3,420,801	Food Distribution Cluster	\$50,120,084
	\$2,865,235	\$3,304,335	\$3,420,801	Food Distribution Cluster	\$50,120,084
"00010283"		\$6,263	\$44,400,897	Food Distribution Cluster	\$50,120,084
		\$44,394,634	\$44,400,897	Food Distribution Cluster	\$50,120,084
		\$793,666	\$793,666	N/A	\$0
		\$14,385	\$14,385	N/A	\$0
		\$45,429	\$94,281	N/A	\$0
	\$48,852	\$48,852	\$94,281	N/A	\$0
		\$895,567	\$2,294,191	N/A	\$0
		\$1,398,624	\$2,294,191	N/A	\$0
		\$66,341	\$66,341	N/A	\$0
		\$1,172,000	\$1,172,000	N/A	\$0
	\$3,272,951	\$3,272,951	\$3,272,951	N/A	\$0
	\$6,265,093	\$6,265,093	\$6,265,093	Child Nutrition Cluster	\$989,765,146
"42352619105"		\$21,539	\$21,539	Research and Development	\$1,699,682,019
		\$61,876	\$61,876	N/A	\$0
		\$52,737	\$52,737	Research and Development	\$1,699,682,019
		\$185,903	\$185,903	N/A	\$0
		\$3,042,273	\$3,042,273	N/A	\$0
		\$745,019	\$911,168	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
10.652	Forestry Research		
10.652	Forestry Research		U.S. Endowment for Forestry and Communities, Inc.
10.664	Cooperative Forestry Assistance		The Nature Conservancy
10.664	Cooperative Forestry Assistance		
10.664	Cooperative Forestry Assistance		
10.664	Cooperative Forestry Assistance		National Fish and Wildlife Foundation
10.665	Schools and Roads - Grants to States		
10.672	Rural Development, Forestry, and Communities		
10.674	Wood Utilization Assistance		
10.675	Urban and Community Forestry Program		
10.676	Forest Legacy Program		
10.678	Forest Stewardship Program		
10.678	Forest Stewardship Program		
10.680	Forest Health Protection		
10.680	Forest Health Protection		
10.680	Forest Health Protection		University of New Hampshire
10.683	National Fish and Wildlife Foundation		
10.683	National Fish and Wildlife Foundation		Kennesaw State University Research and Service Foundation
10.683	National Fish and Wildlife Foundation		National Fish and Wildlife Foundation
10.691	Good Neighbor Authority		
10.693	Watershed Restoration and Enhancement Agreement Authority		
10.697	State & Private Forestry Hazardous Fuel Reduction Program		
10.698	State & Private Forestry Cooperative Fire Assistance		
10.698	State & Private Forestry Cooperative Fire Assistance		Colorado State University
10.699	Partnership Agreements		
10.699	Partnership Agreements		
10.699	Partnership Agreements		Cradle of Forestry
10.699	Partnership Agreements		The Nature Conservancy
10.699	Partnership Agreements		The Nature Conservancy
10.707	COVID-19 -Research Joint Venture and Cost Reimbursable Agreements	COVID-19	
10.707	Research Joint Venture and Cost Reimbursable Agreements		Michigan State University
10.707	Research Joint Venture and Cost Reimbursable Agreements		
10.707	Research Joint Venture and Cost Reimbursable Agreements		North Carolina State University
10.707	Research Joint Venture and Cost Reimbursable Agreements		University of Kentucky
10.707	Research Joint Venture and Cost Reimbursable Agreements		
10.714	Infrastructure Investment and Job Act Joint Fire Science Program (Research & Development)		
10.717	Infrastructure Investment and Jobs Act Restoration/Revegetation		
10.720	Infrastructure Investment and Jobs Act Community Wildfire Defense Grants		
10.727	Inflation Reduction Act Urban & Community Forestry Program		
10.766	Community Facilities Loans and Grants		
	Norman E. Borlaug International Agricultural Science and Technology Fellowship		
10.777	Fellowship		
10.855	Distance Learning and Telemedicine Loans and Grants		
10.868	Rural Energy for America Program		
10.890	Rural Development Cooperative Agreement Program		
10.902	Soil and Water Conservation		Longleaf Alliance
10.902	Soil and Water Conservation		
10.902	Soil and Water Conservation		
10.902	Soil and Water Conservation		Longleaf Alliance
10.902	Soil and Water Conservation		Longleaf Alliance
10.902	Soil and Water Conservation		The Jones Center At Ichauway
10.902	Soil and Water Conservation		
10.912	Environmental Quality Incentives Program		
10.912	Environmental Quality Incentives Program		
10.912	Environmental Quality Incentives Program		North Carolina State University
10.912	Environmental Quality Incentives Program		University of Florida
10.912	Environmental Quality Incentives Program		University of Florida
10.912	Environmental Quality Incentives Program		Woodard & Curran, Inc.
10.924	Conservation Stewardship Program		Pheasants Forever, Inc.
			Flint River Soil and Water Conservation District
10.934	Feral Swine Eradication and Control Pilot Program		
10.934	Feral Swine Eradication and Control Pilot Program		
10.934	Feral Swine Eradication and Control Pilot Program		Newberry Soil and Water Conservation District
			South Carolina Department of Natural Resources
10.934	Feral Swine Eradication and Control Pilot Program		

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$38,922	\$911,168	Research and Development	\$1,699,682,019
"152947"		\$127,227	\$911,168	Research and Development	\$1,699,682,019
"GABU - 07252022"		\$48,250	\$4,607,419	N/A	\$0
		\$118,563	\$4,607,419	Research and Development	\$1,699,682,019
		\$4,425,612	\$4,607,419	N/A	\$0
"1903.20.070063"		\$14,994	\$4,607,419	Research and Development	\$1,699,682,019
	\$1,170,257	\$1,170,257	\$1,170,257	Forest Service Schools and Roads Cluster	\$1,170,257
		\$21,619	\$21,619	Research and Development	\$1,699,682,019
		\$3,667	\$3,667	Research and Development	\$1,699,682,019
		\$134,960	\$134,960	Research and Development	\$1,699,682,019
		\$44,633	\$44,633	N/A	\$0
		\$763,403	\$763,016	N/A	\$0
		-\$387	\$763,016	Research and Development	\$1,699,682,019
		\$317,114	\$838,004	N/A	\$0
		\$520,867	\$838,004	Research and Development	\$1,699,682,019
"L0155"		\$23	\$838,004	Research and Development	\$1,699,682,019
		\$40,774	\$160,706	N/A	\$0
"431541"		\$496	\$160,706	Research and Development	\$1,699,682,019
"1906.22.073687"		\$119,436	\$160,706	Research and Development	\$1,699,682,019
		\$36,831	\$36,831	N/A	\$0
		\$292	\$292	Research and Development	\$1,699,682,019
		\$691,196	\$691,196	N/A	\$0
		\$335,217	\$349,765	N/A	\$0
"G-91388-01"		\$14,548	\$349,765	Research and Development	\$1,699,682,019
		\$15,285	\$612,056	N/A	\$0
		\$522,731	\$612,056	Research and Development	\$1,699,682,019
"RCFIA000158460A"		\$52,705	\$612,056	Research and Development	\$1,699,682,019
"GABU10192022"		\$18,941	\$612,056	Research and Development	\$1,699,682,019
"UGAHTHCMARCH2021"		\$2,394	\$612,056	Research and Development	\$1,699,682,019
		\$21,788	\$711,071	Research and Development	\$1,699,682,019
"080100.330795.01"		\$33,209	\$711,071	Research and Development	\$1,699,682,019
		\$33,545	\$711,071	Research and Development	\$1,699,682,019
"PAMP19002598SA02"		\$37,609	\$711,071	Research and Development	\$1,699,682,019
"320000283821005"		\$6,223	\$711,071	Research and Development	\$1,699,682,019
	\$16,623	\$578,697	\$711,071	Research and Development	\$1,699,682,019
		\$86,481	\$86,481	Research and Development	\$1,699,682,019
		\$250,000	\$250,000	N/A	\$0
	\$172,137	\$259,080	\$259,080	N/A	\$0
	\$365,705	\$412,033	\$412,033	N/A	\$0
		\$65,603,427	\$65,603,427	N/A	\$0
		\$24,142	\$24,142	Research and Development	\$1,699,682,019
		\$8,491	\$8,491	Research and Development	\$1,699,682,019
		\$15,469	\$15,469	Research and Development	\$1,699,682,019
		\$125,444	\$125,444	Research and Development	\$1,699,682,019
"1904.20.067429, 1903.19.063894"		\$94,115	\$660,815	N/A	\$0
		\$20,925	\$660,815	Research and Development	\$1,699,682,019
		\$218,865	\$660,815	N/A	\$0
"02.2023.00.00"		\$29,401	\$660,815	Research and Development	\$1,699,682,019
"04.2023.01.00"		\$17,840	\$660,815	Research and Development	\$1,699,682,019
"UGANR243A750023C00301"		\$28,487	\$660,815	Research and Development	\$1,699,682,019
	\$8,026	\$251,182	\$660,815	Research and Development	\$1,699,682,019
		\$294,415	\$877,252	N/A	\$0
	\$13,122	\$253,649	\$877,252	Research and Development	\$1,699,682,019
"PAM-P21-001033-SA02"		\$141,543	\$877,252	Research and Development	\$1,699,682,019
"SUB00002647"		\$59,964	\$877,252	Research and Development	\$1,699,682,019
"SUB00003984"		\$49,268	\$877,252	Research and Development	\$1,699,682,019
"0233180.02"		\$78,413	\$877,252	Research and Development	\$1,699,682,019
"C005202202"	\$4,950	\$6,972	\$6,972	Research and Development	\$1,699,682,019
"NR204310XXXXG001"		\$65,280	\$388,747	Research and Development	\$1,699,682,019
		\$226,380	\$388,747	Research and Development	\$1,699,682,019
"NSWCDFY202001"		\$37,404	\$388,747	Research and Development	\$1,699,682,019
"P24011200220"		\$59,683	\$388,747	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
10.937	<i>Partnerships for Climate-Smart Commodities</i>		<i>Rodale Institute</i>
10.937	<i>Partnerships for Climate-Smart Commodities</i>		<i>Yale University</i>
10.960	Technical Agricultural Assistance		
10.960	Technical Agricultural Assistance		
10.961	Scientific Cooperation and Research		
10.971	Urban Agriculture and Urban County Committee Outreach, Technical Assistance, and Education		
10.RD	<i>Development of a universal diagnostic tool for needle diseases of southern pines using Nanopore multi-gene target-capture sequencing</i>	<i>RFFAR000166220A</i>	<i>Foundation for Food and Agriculture Research</i>
10.RD	<i>Financial Feasibility and Environmental Implications of Adopting Automatic Milking Systems by Dairy Farms in Wisconsin and Minnesota</i>	<i>RUWRF000159100A</i>	<i>University of Wisconsin - River Falls</i>
10.RD	Southern Pine Health Research Cooperative - US Forest Service 2020-2022	12444021P0007	
10.RD	<i>The Impact of Nutrition Assistance Programs on Food Insecurity, Food Acquisition, and Health Outcomes among Older Adults</i>	<i>RUNOK0001053701</i>	<i>University of Kentucky</i>
10.RD	<i>Wallace - Harnessing Endophytes to Improve Crop Efficiency and Production</i>	<i>RFFAR0000973801</i>	<i>Foundation for Food and Agriculture Research</i>
10.RD	WILD PIG MANAGEMENT IN SUMTER AND FRANCIS MARION NATIONAL FOREST	18CS11081209002	
Total Department of Agriculture			
Department of Commerce			
11.011	<i>Ocean Exploration</i>		<i>Carnegie Mellon University</i>
11.011	<i>Ocean Exploration</i>		<i>National Marine Sanctuary Foundation</i>
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		<i>The Southeast Coastal Ocean Observing Regional Association</i>
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		<i>The Southeast Coastal Ocean Observing Regional Association</i>
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		<i>The Southeast Coastal Ocean Observing Regional Association</i>
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		<i>The Southeast Coastal Ocean Observing Regional Association</i>
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		<i>The Southeast Coastal Ocean Observing Regional Association</i>
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		<i>The Southeast Coastal Ocean Observing Regional Association</i>
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		<i>The Southeast Coastal Ocean Observing Regional Association</i>
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		<i>The Southeast Coastal Ocean Observing Regional Association</i>
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		<i>University of Puerto Rico at Mayagüez</i>
11.015	Broad Agency Announcement		
11.024	<i>BUILD TO SCALE</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
11.024	BUILD TO SCALE		
11.028	Connecting Minority Communities Pilot Program		
11.028	Connecting Minority Communities Pilot Program		
11.032	State Digital Equity Planning and Capacity Grant		
11.035	Broadband Equity, Access, and Deployment Program		
11.303	<i>Economic Development Technical Assistance</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
11.303	Economic Development Technical Assistance		
11.303	Economic Development Technical Assistance		
11.303	<i>Economic Development Technical Assistance</i>		<i>Hydrologic Research Center</i>
11.303	<i>Economic Development Technical Assistance</i>		<i>Southwest Georgia Regional Commission</i>
11.303	<i>Economic Development Technical Assistance</i>		<i>Texas A&M University</i>
11.307	COVID-19 -Economic Adjustment Assistance	COVID-19	
11.307	<i>Economic Adjustment Assistance</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
11.307	Economic Adjustment Assistance		
11.307	Economic Adjustment Assistance		
11.307	<i>Economic Adjustment Assistance</i>		<i>Russell Innovation Center for Entrepreneurs</i>
11.307	Economic Adjustment Assistance		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"RICS04172023120UGA"		\$85,248	\$173,003	Research and Development	\$1,699,682,019
"151228"		\$87,755	\$173,003	Research and Development	\$1,699,682,019
		\$49,999	\$87,819	Research and Development	\$1,699,682,019
	\$18,563	\$37,820	\$87,819	Research and Development	\$1,699,682,019
		\$21,695	\$21,695	Research and Development	\$1,699,682,019
		\$114,538	\$114,538	Research and Development	\$1,699,682,019
"23000869"		\$67,467	\$132,490	Research and Development	\$1,699,682,019
"H009987614"		\$25,124	\$132,490	Research and Development	\$1,699,682,019
	\$12,747	\$13,803	\$132,490	Research and Development	\$1,699,682,019
"320000218519244"		\$12,329	\$132,490	Research and Development	\$1,699,682,019
"593608"		\$1	\$132,490	Research and Development	\$1,699,682,019
	\$12,749	\$13,766	\$132,490	Research and Development	\$1,699,682,019
	\$1,186,742,627	\$5,033,321,659			
"1080457 - 473617"		\$4,214	\$14,293	Research and Development	\$1,699,682,019
"NA21OAR0110474"		\$10,079	\$14,293	Research and Development	\$1,699,682,019
"146335"		\$24,785	\$605,398	Research and Development	\$1,699,682,019
"149450"		\$126,095	\$605,398	Research and Development	\$1,699,682,019
"IOOS.21(097)UGA.CE.GLD.1"		\$76,504	\$605,398	Research and Development	\$1,699,682,019
"IOOS.21(097)UGA.CE.HFR.1"		\$100,952	\$605,398	Research and Development	\$1,699,682,019
"IOOS.21(097)UGA.NC.HABS.2"		\$39,288	\$605,398	Research and Development	\$1,699,682,019
"IOOS.21(097)UGA.SN.OA.1"		\$45,225	\$605,398	Research and Development	\$1,699,682,019
"IOOS.21(097)UGACENAVYGLD1"		\$33,277	\$605,398	Research and Development	\$1,699,682,019
"IOOS21097UGAGASGRODS2"		\$7,518	\$605,398	Research and Development	\$1,699,682,019
"IOOS22178UGACEHURGLD1"		\$64,360	\$605,398	Research and Development	\$1,699,682,019
"2023-2024-001"		\$87,394	\$605,398	Research and Development	\$1,699,682,019
		\$71,869	\$71,869	Research and Development	\$1,699,682,019
"39G3061"	\$50,500	\$202,963	\$718,143	N/A	\$0
	\$106,874	\$515,180	\$718,143	N/A	\$0
		\$1,097,382	\$2,029,689	N/A	\$0
		\$932,307	\$2,029,689	Research and Development	\$1,699,682,019
		\$905,656	\$905,656	N/A	\$0
		\$793,054	\$793,054	N/A	\$0
"39G3020"		\$102,111	\$913,529	N/A	\$0
		\$72,181	\$913,529	Research and Development	\$1,699,682,019
		\$315,420	\$913,529	N/A	\$0
"153929"		\$49,834	\$913,529	Research and Development	\$1,699,682,019
"SSA DTD 2/1/24"		\$96,463	\$913,529	Research and Development	\$1,699,682,019
"148760"		\$277,520	\$913,529	Research and Development	\$1,699,682,019
		\$932,211	\$13,216,046	Economic Development Cluster	\$5,664,818
"39G3097"		\$106,936	\$13,216,046	Economic Development Cluster	\$5,664,818
	\$50,000	\$6,961,325	\$13,216,046	Research and Development	\$1,699,682,019
		\$486,898	\$13,216,046	Economic Development Cluster	\$5,664,818
"RRICX000163600A"		\$589,903	\$13,216,046	Research and Development	\$1,699,682,019
	\$317,775	\$4,138,773	\$13,216,046	Economic Development Cluster	\$5,664,818

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
11.313	Trade Adjustment Assistance for Firms		
11.313	Trade Adjustment Assistance for Firms		
11.407	Interjurisdictional Fisheries Act of 1986		
11.417	COVID-19 -Sea Grant Support	COVID-19	
11.417	<i>Sea Grant Support</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
11.417	Sea Grant Support		
11.417	<i>Sea Grant Support</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
11.417	<i>Sea Grant Support</i>		<i>Kennesaw State University Research and Service Foundation</i>
11.417	<i>Sea Grant Support</i>		<i>Kennesaw State University Research and Service Foundation</i>
11.417	<i>Sea Grant Support</i>		<i>Michigan State University</i>
11.417	<i>Sea Grant Support</i>		<i>South Carolina Sea Grant Consortium, Inc.</i>
11.417	<i>Sea Grant Support</i>		<i>South Carolina Sea Grant Consortium, Inc.</i>
11.417	<i>Sea Grant Support</i>		<i>South Carolina Sea Grant Consortium, Inc.</i>
11.417	<i>Sea Grant Support</i>		<i>Texas A&M University</i>
11.417	<i>Sea Grant Support</i>		<i>University of Louisville</i>
11.419	Coastal Zone Management Administration Awards		
11.419	<i>Coastal Zone Management Administration Awards</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
11.419	<i>Coastal Zone Management Administration Awards</i>		<i>University of Michigan</i>
11.419	<i>Coastal Zone Management Administration Awards</i>		<i>University of Michigan</i>
11.419	<i>Coastal Zone Management Administration Awards</i>		<i>University of South Carolina</i>
11.420	Coastal Zone Management Estuarine Research Reserves		
11.420	<i>Coastal Zone Management Estuarine Research Reserves</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
11.427	<i>Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program</i>		<i>Oyster South</i>
	Fisheries Development and Utilization Research and Development Grants and		
11.427	Cooperative Agreements Program		
11.429	Marine Sanctuary Program		
11.431	Climate and Atmospheric Research		
11.431	Climate and Atmospheric Research		
11.431	<i>Climate and Atmospheric Research</i>		<i>Florida State University</i>
11.431	<i>Climate and Atmospheric Research</i>		<i>University Corporation for Atmospheric Research</i>
11.431	<i>Climate and Atmospheric Research</i>		<i>University of California, San Diego</i>
11.434	<i>Cooperative Fishery Statistics</i>		<i>Atlantic States Marine Fisheries Commission</i>
11.434	Cooperative Fishery Statistics		
11.435	Southeast Area Monitoring and Assessment Program		
11.439	Marine Mammal Data Program		
11.441	<i>Regional Fishery Management Councils</i>		<i>South Atlantic Fishery Management Council</i>
11.459	Weather and Air Quality Research		
11.469	Congressionally Identified Awards and Projects		
11.472	Unallied Science Program		
11.472	<i>Unallied Science Program</i>		<i>Prince William Sound Science Center</i>
11.472	<i>Unallied Science Program</i>		<i>South Carolina Department of Natural Resources</i>
11.473	Office for Coastal Management		
11.473	<i>Office for Coastal Management</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
11.473	<i>Office for Coastal Management</i>		<i>South Carolina Department of Natural Resources</i>
11.473	<i>Office for Coastal Management</i>		<i>University of South Carolina</i>
11.474	Atlantic Coastal Fisheries Cooperative Management Act		
11.477	Fisheries Disaster Relief		
11.477	<i>Fisheries Disaster Relief</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
11.478	<i>Center for Sponsored Coastal Ocean Research Coastal Ocean Program</i>		<i>Lehigh University</i>
11.478	Center for Sponsored Coastal Ocean Research Coastal Ocean Program		

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$113,195	\$835,590	N/A	\$0
	\$100,458	\$722,395	\$835,590	Research and Development	\$1,699,682,019
		\$62,969	\$62,969	N/A	\$0
		\$10,228	\$2,019,174	Research and Development	\$1,699,682,019
"39G3183"		\$4,501	\$2,019,174	N/A	\$0
	\$163,773	\$1,783,748	\$2,019,174	Research and Development	\$1,699,682,019
"63828383-1"		\$91,283	\$2,019,174	Research and Development	\$1,699,682,019
"431670"		\$37,100	\$2,019,174	Research and Development	\$1,699,682,019
"431733"		\$1,340	\$2,019,174	Research and Development	\$1,699,682,019
"01590134059407"		\$14,286	\$2,019,174	Research and Development	\$1,699,682,019
"207400"		\$32,378	\$2,019,174	Research and Development	\$1,699,682,019
"R/MD23-3a"		\$17,747	\$2,019,174	Research and Development	\$1,699,682,019
"RCEC1A"		\$2,183	\$2,019,174	Research and Development	\$1,699,682,019
"M2201616"		\$11,880	\$2,019,174	Research and Development	\$1,699,682,019
"CON017889"		\$12,500	\$2,019,174	Research and Development	\$1,699,682,019
	\$467,317	\$3,497,278	\$3,559,777	N/A	\$0
"63828383-2"	\$14,508	\$31,518	\$3,559,777	Research and Development	\$1,699,682,019
"SUBK00011125"		-\$75	\$3,559,777	Research and Development	\$1,699,682,019
"SUBK00020286"		\$24,955	\$3,559,777	Research and Development	\$1,699,682,019
"224708"		\$6,101	\$3,559,777	Research and Development	\$1,699,682,019
		\$1,003,010	\$1,060,776	N/A	\$0
"39G3010"		\$57,766	\$1,060,776	Research and Development	\$1,699,682,019
"UGA202101"		\$14,196	\$73,872	Research and Development	\$1,699,682,019
		\$59,676	\$73,872	Research and Development	\$1,699,682,019
		-\$24,862	-\$24,862	Research and Development	\$1,699,682,019
		\$52,272	\$735,110	N/A	\$0
		\$505,006	\$735,110	Research and Development	\$1,699,682,019
"143215"		\$94,197	\$735,110	Research and Development	\$1,699,682,019
"SUBAWD004247"		\$79,379	\$735,110	Research and Development	\$1,699,682,019
"706456"		\$4,256	\$735,110	Research and Development	\$1,699,682,019
"20-01012"		\$200,712	\$323,264	N/A	\$0
		\$122,552	\$323,264	N/A	\$0
		\$69,113	\$69,113	N/A	\$0
		\$29,717	\$29,717	N/A	\$0
"SA-23-02-GA & SA-24-02-GA"		\$77,686	\$77,686	N/A	\$0
		\$100,394	\$100,394	Research and Development	\$1,699,682,019
	\$578,630	\$1,157,464	\$1,157,464	Research and Development	\$1,699,682,019
		\$1,100,274	\$1,124,809	N/A	\$0
"21-72-01"		-\$124	\$1,124,809	Research and Development	\$1,699,682,019
"SCDNRFY2021003"		\$24,659	\$1,124,809	Research and Development	\$1,699,682,019
		\$125,771	\$311,902	N/A	\$0
"39G4228"		\$1,541	\$311,902	Research and Development	\$1,699,682,019
"151098"		\$138,533	\$311,902	Research and Development	\$1,699,682,019
"24-5594"		\$46,057	\$311,902	Research and Development	\$1,699,682,019
		\$802,164	\$802,164	N/A	\$0
	\$66,676	\$1,389,459	\$1,405,142	N/A	\$0
"39G4003"		\$15,683	\$1,405,142	Research and Development	\$1,699,682,019
"138065"		\$74,709	\$515,840	Research and Development	\$1,699,682,019
	\$126,226	\$342,758	\$515,840	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
11.478	<i>Center for Sponsored Coastal Ocean Research Coastal Ocean Program</i>		<i>Louisiana State University</i>
11.478	<i>Center for Sponsored Coastal Ocean Research Coastal Ocean Program</i>		<i>University of North Carolina Wilmington</i>
11.481	<i>Educational Partnership Program</i>		<i>University of Maryland Eastern Shore</i>
11.609	<i>Measurement and Engineering Research and Standards</i>		<i>Colorado State University</i>
11.609	Measurement and Engineering Research and Standards		
11.609	<i>Measurement and Engineering Research and Standards</i>		<i>Emory University</i>
11.611	Manufacturing Extension Partnership		
11.611	Manufacturing Extension Partnership		
11.619	<i>Arrangements for Interdisciplinary Research Infrastructure</i>		<i>National Institute for Innovation in Manufacturing Biopharmaceuticals</i>
11.619	<i>Arrangements for Interdisciplinary Research Infrastructure</i>		<i>University of California, Davis</i>
11.620	<i>Science, Technology, Business and/or Education Outreach</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
11.802	Minority Business Resource Development		
11.802	Minority Business Resource Development		
11.805	MBDA Business Center		
11.999	<i>Marine Debris Program</i>		<i>Virginia Institute of Marine Sciences</i>
	ADMINISTRATIVE AND OPERATIONAL SERVICES IN SUPPORT OF GRAYS REEF		
11.RD	NATIONAL MARINE SANCTUARY	MOA202210612474	
	<i>Enabling Manufacturing Automation, Supply Chain Diversification and Addressing the Environmental Impact of PPE (RACER - MASCEI)</i>	<i>RADFA000150150A</i>	<i>Advanced Functional Fabrics of America (AFFOA)</i>
11.RD	<i>NOAA Planet Stewards Supporting Stewardship</i>	<i>RISSX000173000A</i>	<i>Integrated Systems Solutions, Inc.</i>
Total Department of Commerce			
Department of Defense			
12.002	Procurement Technical Assistance For Business Firms		
12.006	<i>National Defense Education Program</i>		<i>University of Toledo</i>
12.006	National Defense Education Program		
12.017	<i>Readiness and Environmental Protection Integration (REPI) Program</i>		<i>National Fish and Wildlife Foundation</i>
12.017	Readiness and Environmental Protection Integration (REPI) Program		
12.112	Payments to States in Lieu of Real Estate Taxes		
12.113	State Memorandum of Agreement Program for the Reimbursement of		
12.114	<i>Collaborative Research and Development</i>		<i>University of Michigan</i>
12.114	Collaborative Research and Development		
12.116	Department of Defense Appropriation Act of 2003		
12.300	Basic and Applied Scientific Research		
12.300	Basic and Applied Scientific Research		
12.300	<i>Basic and Applied Scientific Research</i>		<i>Advanced Systems & Technologies, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Advanced Technology International (ATI)</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>American Maglev Technology, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>AMEWAS, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>AMEWAS, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>AMEWAS, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>AMEWAS, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Avnos, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>BAE Systems, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>BNNT, LLC</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Booz Allen Hamilton, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Combustion Science and Engineering, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Cornell University</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Corvid Technologies, LLC</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Dynetics, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Dynetics, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Dynetics, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Dynetics, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Envisioneering, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Envisioneering, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>George Mason University</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>J.F. Taylor, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>J.F. Taylor, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Jet Propulsion Laboratory</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Jet Propulsion Laboratory</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Johns Hopkins University</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Leidos, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Leidos, Inc.</i>

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"PO-0000156522"		\$34,594	\$515,840	Research and Development	\$1,699,682,019
"58570C220307UGAINT"		\$63,779	\$515,840	Research and Development	\$1,699,682,019
"NA11SEC4810002"		\$167,802	\$167,802	Research and Development	\$1,699,682,019
"143069"	\$125,000	\$50,304	\$957,391	Research and Development	\$1,699,682,019
		\$880,830	\$957,391	Research and Development	\$1,699,682,019
"146991"		\$26,257	\$957,391	Research and Development	\$1,699,682,019
		\$2,968,699	\$2,979,203	N/A	\$0
		\$10,504	\$2,979,203	Research and Development	\$1,699,682,019
"141883"		-\$1,596	\$562,985	Research and Development	\$1,699,682,019
"A222080S003"		\$564,581	\$562,985	Research and Development	\$1,699,682,019
"39G2915"		\$35,616	\$35,616	Research and Development	\$1,699,682,019
		\$50,669	\$727,162	N/A	\$0
	\$228,089	\$676,493	\$727,162	N/A	\$0
	\$90,202	\$394,987	\$394,987	N/A	\$0
"725304712683"		\$23,856	\$23,856	Research and Development	\$1,699,682,019
		\$464,945	\$752,037	Research and Development	\$1,699,682,019
"PO 1014"		\$282,105	\$752,037	Research and Development	\$1,699,682,019
"RISSX000173000A1"		\$4,987	\$752,037	Research and Development	\$1,699,682,019
	\$2,486,028	\$40,108,617			
		\$849,202	\$849,202	N/A	\$0
"CON013337"		\$10,092	\$30,082	Research and Development	\$1,699,682,019
		\$19,990	\$30,082	Research and Development	\$1,699,682,019
"52-1384139"		\$277,585	\$586,800	N/A	\$0
		\$309,215	\$586,800	N/A	\$0
	\$3,178,305	\$3,178,305	\$3,178,305	N/A	\$0
		\$440,254	\$440,254	N/A	\$0
"3003179759"		-\$304	-\$24,526	Research and Development	\$1,699,682,019
		-\$24,222	-\$24,526	Research and Development	\$1,699,682,019
		\$453,777	\$453,777	N/A	\$0
		\$30,099	\$117,990,070	N/A	\$0
		\$407,692	\$117,990,070	Research and Development	\$1,699,682,019
"N660012291010"		\$310,787	\$117,990,070	Research and Development	\$1,699,682,019
"151843"		\$76,790	\$117,990,070	Research and Development	\$1,699,682,019
"150111"		\$75,288	\$117,990,070	Research and Development	\$1,699,682,019
"PO23-00633"		-\$3,307	\$117,990,070	Research and Development	\$1,699,682,019
"PO23-00866"		\$27,396	\$117,990,070	Research and Development	\$1,699,682,019
"PO23-00902"		\$66,674	\$117,990,070	Research and Development	\$1,699,682,019
"PO23-00906"		\$195,655	\$117,990,070	Research and Development	\$1,699,682,019
"151201"		\$386,352	\$117,990,070	Research and Development	\$1,699,682,019
"1177635"		\$52,838	\$117,990,070	Research and Development	\$1,699,682,019
"GTARC 153885 DTD 6-29-2023"		\$32,991	\$117,990,070	Research and Development	\$1,699,682,019
"A7590"		-\$2,332	\$117,990,070	Research and Development	\$1,699,682,019
"148270"		\$333,560	\$117,990,070	Research and Development	\$1,699,682,019
"210243"		\$26,356	\$117,990,070	Research and Development	\$1,699,682,019
"153155"		\$16,568	\$117,990,070	Research and Development	\$1,699,682,019
"DI-SC-19-40/TO 0001"		\$16,671	\$117,990,070	Research and Development	\$1,699,682,019
"HHM40219D0023"		\$10,518	\$117,990,070	Research and Development	\$1,699,682,019
"SBMB00009"		\$423	\$117,990,070	Research and Development	\$1,699,682,019
"SBSU00007"		\$329,406	\$117,990,070	Research and Development	\$1,699,682,019
"S20-16"		\$455,797	\$117,990,070	Research and Development	\$1,699,682,019
"S22-02"		-\$144	\$117,990,070	Research and Development	\$1,699,682,019
"151580"		\$104,480	\$117,990,070	Research and Development	\$1,699,682,019
"5915.005"		\$674,607	\$117,990,070	Research and Development	\$1,699,682,019
"JFT-47QF-04"		\$424,188	\$117,990,070	Research and Development	\$1,699,682,019
"150656"		\$44,664	\$117,990,070	Research and Development	\$1,699,682,019
"152630"		\$63,220	\$117,990,070	Research and Development	\$1,699,682,019
"174646"		-\$57	\$117,990,070	Research and Development	\$1,699,682,019
"141240"		\$8,421	\$117,990,070	Research and Development	\$1,699,682,019
"141543"		\$33,027	\$117,990,070	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
12.300	<i>Basic and Applied Scientific Research</i>		<i>Leidos, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Luna Labs USA, LLC</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Material Technologies Corporation</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Mercury Mission Systems, LLC</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Mercury Mission Systems, LLC</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>New Directions Technologies, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Northrop Grumman Corporation</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Northwestern University</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Phase IV Engineering, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Phase IV Engineering, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Photodigm, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Physical Sciences, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Physical Sciences, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Princeton University</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Purdue University</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Qorvo Texas, LLC</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Raytheon Company</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>R-DEX Systems, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>R-DEX Systems, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>SAIC, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Space Dynamics Laboratory</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Tekla Research, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Tufts University</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University Consortium for Applied Hypersonics</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University Consortium for Applied Hypersonics</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University Consortium for Applied Hypersonics</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University Consortium for Applied Hypersonics</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of California</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of California, Riverside</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of California, San Diego</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of California, San Diego</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of California, San Diego</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of California, San Diego</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of Connecticut</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of Florida</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of Florida</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of Maryland</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of Maryland</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of Missouri</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of North Carolina</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of Pennsylvania</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of South Carolina</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of Southern California</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of Virginia</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Viasat, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Virginia Polytechnic Institute and State University</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>West Coast Solutions</i>
12.300	<i>Basic and Applied Scientific Research</i>		
12.340	<i>Naval Medical Research and Development</i>		<i>Henry M. Jackson Foundation</i>
12.351	<i>Scientific Research - Combating Weapons of Mass Destruction</i>		<i>Cornell University</i>
12.351	<i>Scientific Research - Combating Weapons of Mass Destruction</i>		
12.357	<i>ROTC Language and Culture Training Grants</i>		<i>Institute of International Education, Inc.</i>
12.357	<i>ROTC Language and Culture Training Grants</i>		<i>Institute of International Education, Inc.</i>
12.357	<i>ROTC Language and Culture Training Grants</i>		<i>Institute of International Education, Inc.</i>
12.357	<i>ROTC Language and Culture Training Grants</i>		<i>Institute of International Education, Inc.</i>
12.400	Military Construction, National Guard		
12.401	National Guard Military Operations and Maintenance (O&M) Projects		
12.404	National Guard ChalleNGe Program		
12.420	<i>Military Medical Research and Development</i>		<i>Cure HHT</i>
12.420	Military Medical Research and Development		
12.420	<i>Military Medical Research and Development</i>		<i>Geneva Foundation</i>
12.420	<i>Military Medical Research and Development</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"P010290775"		\$262,027	\$117,990,070	Research and Development	\$1,699,682,019
"3602-NVY-25/GTRI"		\$37,778	\$117,990,070	Research and Development	\$1,699,682,019
"AGMT DTD 12-02-2021"		\$11	\$117,990,070	Research and Development	\$1,699,682,019
"PO22-1182"		\$223,202	\$117,990,070	Research and Development	\$1,699,682,019
"POC# 10201-GTRI"		\$159,763	\$117,990,070	Research and Development	\$1,699,682,019
"NDTI-5275-23-0407-02"		\$23,723	\$117,990,070	Research and Development	\$1,699,682,019
"SP00116946"		\$284	\$117,990,070	Research and Development	\$1,699,682,019
"CON014436"		\$109,590	\$117,990,070	Research and Development	\$1,699,682,019
"150002"		\$2,069	\$117,990,070	Research and Development	\$1,699,682,019
"150469"		\$48,633	\$117,990,070	Research and Development	\$1,699,682,019
"146747"		\$436,924	\$117,990,070	Research and Development	\$1,699,682,019
"144173"		-\$444	\$117,990,070	Research and Development	\$1,699,682,019
"153043"		\$12,104	\$117,990,070	Research and Development	\$1,699,682,019
"139906"		\$133,207	\$117,990,070	Research and Development	\$1,699,682,019
"13000648-032"		\$13	\$117,990,070	Research and Development	\$1,699,682,019
"150292"		\$237,569	\$117,990,070	Research and Development	\$1,699,682,019
"4202675433"		\$183,213	\$117,990,070	Research and Development	\$1,699,682,019
"GTARC 151204 DTD 2-7-2023"		\$34,128	\$117,990,070	Research and Development	\$1,699,682,019
"GTARC 151242 DTD 9-16-2022"		-\$1,370	\$117,990,070	Research and Development	\$1,699,682,019
"P010260127"		\$256,656	\$117,990,070	Research and Development	\$1,699,682,019
"CP0084801"		\$307,692	\$117,990,070	Research and Development	\$1,699,682,019
"TRI-23-010"		\$104,086	\$117,990,070	Research and Development	\$1,699,682,019
"133388"		-\$2,883	\$117,990,070	Research and Development	\$1,699,682,019
"147597"		\$372,164	\$117,990,070	Research and Development	\$1,699,682,019
"147626"		\$402,058	\$117,990,070	Research and Development	\$1,699,682,019
"149803"		\$482,261	\$117,990,070	Research and Development	\$1,699,682,019
"M2200275"		\$183,296	\$117,990,070	Research and Development	\$1,699,682,019
"0190GIA485"		\$11,429	\$117,990,070	Research and Development	\$1,699,682,019
"S-001465"		\$8,139	\$117,990,070	Research and Development	\$1,699,682,019
"140112"		\$57,521	\$117,990,070	Research and Development	\$1,699,682,019
"150637"		-\$9,451	\$117,990,070	Research and Development	\$1,699,682,019
"154088"		\$100,465	\$117,990,070	Research and Development	\$1,699,682,019
"201940"		\$101,239	\$117,990,070	Research and Development	\$1,699,682,019
"137287"		\$47,607	\$117,990,070	Research and Development	\$1,699,682,019
"207346"		\$38,060	\$117,990,070	Research and Development	\$1,699,682,019
"207347"		\$11,367	\$117,990,070	Research and Development	\$1,699,682,019
"145754"		\$107,481	\$117,990,070	Research and Development	\$1,699,682,019
"152610"		\$18,909	\$117,990,070	Research and Development	\$1,699,682,019
"00124016/00072925"		\$55,287	\$117,990,070	Research and Development	\$1,699,682,019
"5120731"		\$45,907	\$117,990,070	Research and Development	\$1,699,682,019
"140323"		-\$1,237	\$117,990,070	Research and Development	\$1,699,682,019
"152175"		\$8,832	\$117,990,070	Research and Development	\$1,699,682,019
"127224382"		\$25,789	\$117,990,070	Research and Development	\$1,699,682,019
"138761"		\$56,639	\$117,990,070	Research and Development	\$1,699,682,019
"4208464"		\$460,469	\$117,990,070	Research and Development	\$1,699,682,019
"154031"		\$126,719	\$117,990,070	Research and Development	\$1,699,682,019
"153046"		\$44,078	\$117,990,070	Research and Development	\$1,699,682,019
	\$22,595,954	\$108,468,439	\$117,990,070	Research and Development	\$1,699,682,019
"204633"		\$27,496	\$27,496	Research and Development	\$1,699,682,019
"148069"		\$78,602	\$79,510	Research and Development	\$1,699,682,019
		\$908	\$79,510	Research and Development	\$1,699,682,019
"151464"		\$30,631	\$1,141,584	N/A	\$0
"PGO1801UGA33"		\$69,213	\$1,141,584	Research and Development	\$1,699,682,019
"PGO1801-UNG-23"		\$629,312	\$1,141,584	N/A	\$0
"PGO2301UGA33PGOPO1"		\$412,428	\$1,141,584	Research and Development	\$1,699,682,019
		\$1,328,925	\$1,328,925	N/A	\$0
		\$72,386,405	\$72,386,405	N/A	\$0
		\$14,211,292	\$14,211,292	N/A	\$0
"W81XWH2110827"		\$1,756	\$5,203,913	Research and Development	\$1,699,682,019
		\$53,613	\$5,203,913	Research and Development	\$1,699,682,019
"S1106501"		-\$35,349	\$5,203,913	Research and Development	\$1,699,682,019
"39G4177"		\$287,379	\$5,203,913	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
12.420	<i>Military Medical Research and Development</i>		<i>Iowa State University</i>
			<i>Kennesaw State University Research and Service Foundation</i>
12.420	<i>Military Medical Research and Development</i>		<i>Ocean State Research Institute</i>
12.420	<i>Military Medical Research and Development</i>		<i>Rhode Island Hospital</i>
12.420	<i>Military Medical Research and Development</i>		<i>TIRR Memorial Hermann Research Center</i>
12.420	<i>Military Medical Research and Development</i>		<i>University of Arkansas</i>
12.420	<i>Military Medical Research and Development</i>		<i>University of Minnesota</i>
12.420	<i>Military Medical Research and Development</i>		<i>University of Minnesota</i>
12.420	Military Medical Research and Development		
12.431	Basic Scientific Research		
12.431	Basic Scientific Research		
12.431	<i>Basic Scientific Research</i>		<i>Advanced Regenerative Manufacturing Institute</i>
			<i>Advanced Systems & Technologies, Inc.</i>
12.431	<i>Basic Scientific Research</i>		<i>Applied Research Associates, Inc.</i>
12.431	<i>Basic Scientific Research</i>		<i>Augustus Aerospace Company</i>
12.431	<i>Basic Scientific Research</i>		<i>Carnegie Mellon University</i>
12.431	<i>Basic Scientific Research</i>		<i>Carnegie Mellon University</i>
12.431	<i>Basic Scientific Research</i>		<i>Case Western Reserve University</i>
12.431	<i>Basic Scientific Research</i>		<i>Cornerstone Research Group, Inc.</i>
12.431	<i>Basic Scientific Research</i>		<i>DHPC Technologies, Inc.</i>
12.431	<i>Basic Scientific Research</i>		<i>Earthly Dynamics, LLC</i>
12.431	<i>Basic Scientific Research</i>		<i>Earthly Dynamics, LLC</i>
12.431	<i>Basic Scientific Research</i>		<i>Florida A&M University</i>
12.431	<i>Basic Scientific Research</i>		<i>GE Global Research</i>
12.431	<i>Basic Scientific Research</i>		<i>GIRD Systems, Inc.</i>
12.431	<i>Basic Scientific Research</i>		<i>Harvard University</i>
			<i>Honeywell Federal Manufacturing & Technologies, LLC</i>
12.431	<i>Basic Scientific Research</i>		<i>Johns Hopkins University</i>
12.431	<i>Basic Scientific Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
12.431	<i>Basic Scientific Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
12.431	<i>Basic Scientific Research</i>		<i>Mayo Clinic, Jacksonville</i>
12.431	<i>Basic Scientific Research</i>		<i>Mettle Ops</i>
12.431	<i>Basic Scientific Research</i>		<i>MillenniTEK, LLC</i>
12.431	<i>Basic Scientific Research</i>		<i>Northeastern University</i>
12.431	<i>Basic Scientific Research</i>		<i>Northeastern University</i>
12.431	<i>Basic Scientific Research</i>		<i>Northeastern University</i>
12.431	<i>Basic Scientific Research</i>		<i>Northeastern University</i>
12.431	<i>Basic Scientific Research</i>		<i>Northwestern University</i>
12.431	<i>Basic Scientific Research</i>		<i>Ohio State University</i>
12.431	<i>Basic Scientific Research</i>		<i>Purdue University</i>
12.431	<i>Basic Scientific Research</i>		<i>Purdue University</i>
12.431	<i>Basic Scientific Research</i>		<i>Purdue University</i>
12.431	<i>Basic Scientific Research</i>		<i>Purdue University</i>
12.431	<i>Basic Scientific Research</i>		<i>Purdue University</i>
12.431	<i>Basic Scientific Research</i>		<i>Purdue University</i>
12.431	<i>Basic Scientific Research</i>		<i>Purdue University</i>
12.431	<i>Basic Scientific Research</i>		<i>Radiance Technologies, Inc.</i>
12.431	<i>Basic Scientific Research</i>		<i>Raytheon Intelligence & Space</i>
12.431	<i>Basic Scientific Research</i>		<i>R-DEX Systems, Inc.</i>
12.431	<i>Basic Scientific Research</i>		<i>Republic Mission Systems, Inc.</i>
12.431	<i>Basic Scientific Research</i>		<i>Republic Mission Systems, Inc.</i>
12.431	<i>Basic Scientific Research</i>		<i>Scientific Research Corporation</i>
12.431	<i>Basic Scientific Research</i>		<i>Scientific Research Corporation</i>
12.431	<i>Basic Scientific Research</i>		<i>Scientific Research Corporation</i>
12.431	<i>Basic Scientific Research</i>		<i>Scientific Research Corporation</i>
12.431	<i>Basic Scientific Research</i>		<i>SEMI</i>
12.431	<i>Basic Scientific Research</i>		<i>Stevens Institute of Technology</i>
12.431	<i>Basic Scientific Research</i>		<i>Texas A&M Engineering Experiment Station</i>
12.431	<i>Basic Scientific Research</i>		<i>University of Michigan</i>
12.431	<i>Basic Scientific Research</i>		<i>University of Pennsylvania</i>
12.431	<i>Basic Scientific Research</i>		<i>University of Texas at Austin</i>
12.431	Basic Scientific Research		
12.550	<i>The Language Flagship Grants to Institutions of Higher Education</i>		<i>Institute of International Education, Inc.</i>
			<i>Institute of International Education, Inc.</i>
12.550	<i>The Language Flagship Grants to Institutions of Higher Education</i>		<i>Institute of International Education, Inc.</i>

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"0191238"		-\$548	\$5,203,913	Research and Development	\$1,699,682,019
"431608"		\$633	\$5,203,913	Research and Development	\$1,699,682,019
"362203"		\$19,516	\$5,203,913	Research and Development	\$1,699,682,019
"CON012746"		\$37,446	\$5,203,913	Research and Development	\$1,699,682,019
"8241142-DOD-ePST-Georgia"		\$57,147	\$5,203,913	Research and Development	\$1,699,682,019
"UA2020-195"		\$825	\$5,203,913	Research and Development	\$1,699,682,019
"CON013017"		\$40,549	\$5,203,913	Research and Development	\$1,699,682,019
"W81XWH2010885"		\$233,428	\$5,203,913	Research and Development	\$1,699,682,019
	\$693,746	\$4,507,518	\$5,203,913	Research and Development	\$1,699,682,019
		\$19,279	\$267,091,734	N/A	\$0
		\$23,612	\$267,091,734	Research and Development	\$1,699,682,019
"138601"		-\$1,079	\$267,091,734	Research and Development	\$1,699,682,019
"2017-311A PA 5"		\$190,629	\$267,091,734	Research and Development	\$1,699,682,019
"203703"		\$52,138	\$267,091,734	Research and Development	\$1,699,682,019
"GTARC 146761 DTD 2/17/2021"		\$4	\$267,091,734	Research and Development	\$1,699,682,019
"1990785-454320"		\$164,345	\$267,091,734	Research and Development	\$1,699,682,019
"202348"		\$122,338	\$267,091,734	Research and Development	\$1,699,682,019
"148746"		\$1,269	\$267,091,734	Research and Development	\$1,699,682,019
"144466"		\$29,897	\$267,091,734	Research and Development	\$1,699,682,019
"PO-0028311"		\$412,432	\$267,091,734	Research and Development	\$1,699,682,019
"20230004"		\$33,348	\$267,091,734	Research and Development	\$1,699,682,019
"AGMT DTD 10/27/2021"		\$215	\$267,091,734	Research and Development	\$1,699,682,019
"C-5159"		\$101,254	\$267,091,734	Research and Development	\$1,699,682,019
"401153380"		\$48,322	\$267,091,734	Research and Development	\$1,699,682,019
"420021018CF40"		\$7,097	\$267,091,734	Research and Development	\$1,699,682,019
"149204"		\$209,142	\$267,091,734	Research and Development	\$1,699,682,019
"N000521362"		\$21,501	\$267,091,734	Research and Development	\$1,699,682,019
"148401"		\$207,272	\$267,091,734	Research and Development	\$1,699,682,019
"431578"		\$85,483	\$267,091,734	Research and Development	\$1,699,682,019
"431739"		\$8,765	\$267,091,734	Research and Development	\$1,699,682,019
"145740"		\$155,306	\$267,091,734	Research and Development	\$1,699,682,019
"PO 939"		\$4,585	\$267,091,734	Research and Development	\$1,699,682,019
"147839"		\$85,004	\$267,091,734	Research and Development	\$1,699,682,019
"55508078051"		\$74,760	\$267,091,734	Research and Development	\$1,699,682,019
"555092-78054"		\$292,553	\$267,091,734	Research and Development	\$1,699,682,019
"555100-78052"		\$119,502	\$267,091,734	Research and Development	\$1,699,682,019
"555105-78051"		\$38,186	\$267,091,734	Research and Development	\$1,699,682,019
"CON010459"		\$50,221	\$267,091,734	Research and Development	\$1,699,682,019
"SPC-1000012711 GR134330"		\$31,944	\$267,091,734	Research and Development	\$1,699,682,019
"144627"		\$113,374	\$267,091,734	Research and Development	\$1,699,682,019
"146526"		\$156,228	\$267,091,734	Research and Development	\$1,699,682,019
"153829"		\$322,013	\$267,091,734	Research and Development	\$1,699,682,019
"153935"		\$98,729	\$267,091,734	Research and Development	\$1,699,682,019
"154076"		\$179,655	\$267,091,734	Research and Development	\$1,699,682,019
"202540"		\$139,151	\$267,091,734	Research and Development	\$1,699,682,019
"185-1329"		\$2,323	\$267,091,734	Research and Development	\$1,699,682,019
"45202781869"		\$28,017	\$267,091,734	Research and Development	\$1,699,682,019
"GTARC 149029 DTD 6-21-2022"		\$373,777	\$267,091,734	Research and Development	\$1,699,682,019
"AGMT DTD 11/17/2022"		\$44,262	\$267,091,734	Research and Development	\$1,699,682,019
"Agreement Dated 3/12/2024"		\$56,586	\$267,091,734	Research and Development	\$1,699,682,019
"SR20210264"		\$3,677	\$267,091,734	Research and Development	\$1,699,682,019
"SR20220019"		\$152,818	\$267,091,734	Research and Development	\$1,699,682,019
"SR20220089"		\$6,887	\$267,091,734	Research and Development	\$1,699,682,019
"SR20231674"		\$2,760	\$267,091,734	Research and Development	\$1,699,682,019
"SR20232365"		\$4,683	\$267,091,734	Research and Development	\$1,699,682,019
"152202"		\$516,466	\$267,091,734	Research and Development	\$1,699,682,019
"2103650-01"		\$36,766	\$267,091,734	Research and Development	\$1,699,682,019
"149615"		\$131,123	\$267,091,734	Research and Development	\$1,699,682,019
"152595"		\$14,798	\$267,091,734	Research and Development	\$1,699,682,019
"136331"		\$245,972	\$267,091,734	Research and Development	\$1,699,682,019
"UTAUSSUB00000728"		\$226,926	\$267,091,734	Research and Development	\$1,699,682,019
	\$63,815,901	\$261,645,419	\$267,091,734	Research and Development	\$1,699,682,019
"BOR21-UNG-17-CHN"		\$395,994	\$1,193,542	N/A	\$0
"0054UGA11POR280PO11"	\$58,406	\$407,902	\$1,193,542	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
12.550	The Language Flagship Grants to Institutions of Higher Education		Institute of International Education, Inc.
12.550	The Language Flagship Grants to Institutions of Higher Education		Institute of International Education, Inc.
12.560	DOD, NDEP, DOTC-STEM Education Outreach Implementation		Universities Space Research Association
12.600	Community Investment		Kennesaw State University Research and Service Foundation
12.600	Community Investment		Kennesaw State University Research and Service Foundation
12.600	Community Investment		Kennesaw State University Research and Service Foundation
12.600	Community Investment		Kennesaw State University Research and Service Foundation
12.600	Community Investment		Kennesaw State University Research and Service Foundation
12.610	Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies		
12.610	Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies		River Valley Regional Commission
12.620	Troops to Teachers Grant Program		
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Institute of International Education, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Advanced Functional Fabrics of America (AFFOA)
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Advanced Regenerative Manufacturing Institute
12.630	Basic, Applied, and Advanced Research in Science and Engineering		A-P-T Research, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		BAE Systems, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		BAE Systems, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		BAE Systems, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		BAE Systems, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		BAE Systems, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Ball Aerospace
12.630	Basic, Applied, and Advanced Research in Science and Engineering		BlueHalo, LLC
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Booz Allen Hamilton, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Booz Allen Hamilton, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Booz Allen Hamilton, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Carnegie Mellon University
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Carnegie Mellon University
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Charles River Analytics, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Collins Aerospace
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Consortium Management Group, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		DEFENSEWERX
12.630	Basic, Applied, and Advanced Research in Science and Engineering		DEFENSEWERX
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Drexel University
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Drexel University
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Dynetics, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Dynetics, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Dynetics, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Dynetics, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Dynetics, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Dynetics, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Dynetics, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Dynetics, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Dynetics, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Dynetics, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Dynetics, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Dynetics, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Epirus, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Florida Department of Law Enforcement
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Georgia Southern University Research and Service Foundation, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		Human Systems Integration, Inc. (HSI)
12.630	Basic, Applied, and Advanced Research in Science and Engineering		HyPerComp, Inc.
12.630	Basic, Applied, and Advanced Research in Science and Engineering		IEM

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"0054UGA11RUS280PO12"		\$312,993	\$1,193,542	Research and Development	\$1,699,682,019
"BOR21-UGA-11-SSP-PO5"		\$76,653	\$1,193,542	Research and Development	\$1,699,682,019
"149936"		\$234,418	\$234,418	Research and Development	\$1,699,682,019
"431679"		\$495,086	\$614,183	Research and Development	\$1,699,682,019
"431689"		\$6,102	\$614,183	Research and Development	\$1,699,682,019
"431710"		\$38,622	\$614,183	Research and Development	\$1,699,682,019
"431741"		\$734	\$614,183	Research and Development	\$1,699,682,019
"431742"		\$73,639	\$614,183	Research and Development	\$1,699,682,019
		\$303,686	\$318,302	N/A	\$0
"SRVRC000143170A"		\$14,616	\$318,302	Research and Development	\$1,699,682,019
	\$4,431	\$4,431	\$4,431	N/A	\$0
"201501"		\$308,980	\$210,080,400	N/A	\$0
		\$324,335	\$210,080,400	N/A	\$0
		\$872,584	\$210,080,400	Research and Development	\$1,699,682,019
"W15QKN-16-3-0001"		\$2,062	\$210,080,400	Research and Development	\$1,699,682,019
"150237"		\$222,328	\$210,080,400	Research and Development	\$1,699,682,019
"209180"		\$645	\$210,080,400	Research and Development	\$1,699,682,019
"1017356"		\$243,291	\$210,080,400	Research and Development	\$1,699,682,019
"1115682"		\$187	\$210,080,400	Research and Development	\$1,699,682,019
"1125267"		\$491,104	\$210,080,400	Research and Development	\$1,699,682,019
"1186111"		\$679,211	\$210,080,400	Research and Development	\$1,699,682,019
"1197277"		\$65,793	\$210,080,400	Research and Development	\$1,699,682,019
"AWARD_CONTRACT-3-11087"		\$263,781	\$210,080,400	Research and Development	\$1,699,682,019
"24JP00001"		\$146,783	\$210,080,400	Research and Development	\$1,699,682,019
"21855"		\$7,704	\$210,080,400	Research and Development	\$1,699,682,019
"204581"		\$154,173	\$210,080,400	Research and Development	\$1,699,682,019
"A26456"		\$647,943	\$210,080,400	Research and Development	\$1,699,682,019
"S900016BAH"		\$506	\$210,080,400	Research and Development	\$1,699,682,019
"146531"		\$31,445	\$210,080,400	Research and Development	\$1,699,682,019
"203961"		\$140,546	\$210,080,400	Research and Development	\$1,699,682,019
"151070"		\$399,893	\$210,080,400	Research and Development	\$1,699,682,019
"PO 4507393359"		-\$128	\$210,080,400	Research and Development	\$1,699,682,019
"N613402390003"		\$91,231	\$210,080,400	Research and Development	\$1,699,682,019
"AGMT DTD 10/23/23"		\$56,410	\$210,080,400	Research and Development	\$1,699,682,019
"AGMT DTD 7/14/2023"		\$101,085	\$210,080,400	Research and Development	\$1,699,682,019
"151812"		\$983	\$210,080,400	Research and Development	\$1,699,682,019
"152230"		\$54,647	\$210,080,400	Research and Development	\$1,699,682,019
"DI-SC-15-05 TO 10"		\$1,943	\$210,080,400	Research and Development	\$1,699,682,019
"DI-SC-20-91 TO 10"		\$133,794	\$210,080,400	Research and Development	\$1,699,682,019
"DI-SC-20-91 TO 9"		\$102,388	\$210,080,400	Research and Development	\$1,699,682,019
"DISC2091"		\$53,850	\$210,080,400	Research and Development	\$1,699,682,019
"DI-SC-20-91"		\$491,989	\$210,080,400	Research and Development	\$1,699,682,019
"DI-SC-20-91, TO 11"		\$81,690	\$210,080,400	Research and Development	\$1,699,682,019
"DI-SC-20-91, TO 12"		\$40,135	\$210,080,400	Research and Development	\$1,699,682,019
"DI-SC-20-91-D9046"		\$1,345	\$210,080,400	Research and Development	\$1,699,682,019
"DI-SC-20-91-DA029"		\$236,285	\$210,080,400	Research and Development	\$1,699,682,019
"DI-SC-21-60 SBSU0012"		\$234,228	\$210,080,400	Research and Development	\$1,699,682,019
"DI-SC-21-60"		\$249,745	\$210,080,400	Research and Development	\$1,699,682,019
"PO SB80027"		\$807	\$210,080,400	Research and Development	\$1,699,682,019
"SB800046"		\$122	\$210,080,400	Research and Development	\$1,699,682,019
"149024"		\$314,016	\$210,080,400	Research and Development	\$1,699,682,019
"FDLE-003-22"		\$252,236	\$210,080,400	Research and Development	\$1,699,682,019
"39G4199"	\$15,483	\$28,457	\$210,080,400	Research and Development	\$1,699,682,019
"151247"		\$36,998	\$210,080,400	Research and Development	\$1,699,682,019
"153601"		\$52,437	\$210,080,400	Research and Development	\$1,699,682,019
"AGR 2013-002"		\$111	\$210,080,400	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Institute of International Education, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Intel Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Intelligent Automation, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Island Creek Associates, LLC</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Jacobs Technology, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Johns Hopkins University</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>JT4, LLC</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>JT4, LLC</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Karagozian and Case, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Karagozian and Case, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>KBRwyle</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>KBRwyle</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>KBRwyle</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>KBRwyle</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>KBRwyle</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>KBRwyle</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>KBRwyle</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Kontron America, Inc</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Lawrence Livermore National Laboratory</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Leidos, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Leidos, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Leidos, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Lockheed Martin Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Lockheed Martin Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Lockheed Martin Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>MacAulay-Brown, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Matrix Research, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>MxD</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>National Science Teachers Association</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>National Science Teachers Association</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>New York University</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Northeastern University</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Northrop Grumman Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Northrop Grumman Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Northrop Grumman Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Northrop Grumman Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Northrop Grumman Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Northwestern University</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Northwestern University</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Nuwave Solutions, LLC</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Nuwave Solutions, LLC</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Oak Ridge Associated Universities</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Pennsylvania State University</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Pennsylvania State University</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Perspecta Engineering, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Raytheon Company</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Raytheon Intelligence & Space</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Resonant Sciences, LLC</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Resonant Sciences, LLC</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Rochester Institute of Technology</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Saab, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Sandia National Laboratories</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Sandia National Laboratories</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Scientific Research Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Scientific Research Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>SecuriGenex, LLC</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Sierra Nevada Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>SRI International</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Steel Founders' Society of America</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Stevens Institute of Technology</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Stevens Institute of Technology</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Stevens Institute of Technology</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Stevens Institute of Technology</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Stevens Institute of Technology</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Stevens Institute of Technology</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Survive Engineering Company</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>System High Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Taskforce for Global Health</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>The Charles Stark Draper Laboratory, Inc.</i>

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"201501"		\$110,283	\$210,080,400	Research and Development	\$1,699,682,019
"141553"		\$608,729	\$210,080,400	Research and Development	\$1,699,682,019
"2509-1"		\$4,379,490	\$210,080,400	Research and Development	\$1,699,682,019
"PO-19C0618-02 REV 01"		\$81,559	\$210,080,400	Research and Development	\$1,699,682,019
"1153-01-00-06"		\$8,972	\$210,080,400	Research and Development	\$1,699,682,019
"145742"		\$132,312	\$210,080,400	Research and Development	\$1,699,682,019
"2021JW5124"		\$80,917	\$210,080,400	Research and Development	\$1,699,682,019
"4021GT3098"		-\$5	\$210,080,400	Research and Development	\$1,699,682,019
"202093"		\$54,820	\$210,080,400	Research and Development	\$1,699,682,019
"211511"		\$84,574	\$210,080,400	Research and Development	\$1,699,682,019
"14354.001.001.03"		\$2,662	\$210,080,400	Research and Development	\$1,699,682,019
"HHM40221D0150"		\$115,170	\$210,080,400	Research and Development	\$1,699,682,019
"HV05000019"		\$1,017,587	\$210,080,400	Research and Development	\$1,699,682,019
"P000045115"		-\$3,496	\$210,080,400	Research and Development	\$1,699,682,019
"P000064702"		\$416,753	\$210,080,400	Research and Development	\$1,699,682,019
"P000067689"		\$739,770	\$210,080,400	Research and Development	\$1,699,682,019
"P000075240"		\$5,267	\$210,080,400	Research and Development	\$1,699,682,019
"4500125358"		-\$18	\$210,080,400	Research and Development	\$1,699,682,019
"204325"		\$51,832	\$210,080,400	Research and Development	\$1,699,682,019
"P010192863"		-\$107	\$210,080,400	Research and Development	\$1,699,682,019
"P010264877"		\$49,505	\$210,080,400	Research and Development	\$1,699,682,019
"P010280566"		\$657,236	\$210,080,400	Research and Development	\$1,699,682,019
"1010121"		\$831	\$210,080,400	Research and Development	\$1,699,682,019
"151533"		\$337,657	\$210,080,400	Research and Development	\$1,699,682,019
"6574055372"		-\$2,381	\$210,080,400	Research and Development	\$1,699,682,019
"DSC2134-01"		\$340	\$210,080,400	Research and Development	\$1,699,682,019
"FA8650-23-C-1067"		\$15,942	\$210,080,400	Research and Development	\$1,699,682,019
"2023-24"		\$165,156	\$210,080,400	Research and Development	\$1,699,682,019
"24-871-010"		\$29,685	\$210,080,400	Research and Development	\$1,699,682,019
"SNSTA000164990A"		\$27,210	\$210,080,400	Research and Development	\$1,699,682,019
"151814"		\$211,183	\$210,080,400	Research and Development	\$1,699,682,019
"555089-78052"		\$561,948	\$210,080,400	Research and Development	\$1,699,682,019
"148982"		\$104,282	\$210,080,400	Research and Development	\$1,699,682,019
"5300029642"		\$371,607	\$210,080,400	Research and Development	\$1,699,682,019
"5300101595"		\$16,206	\$210,080,400	Research and Development	\$1,699,682,019
"PO No. 1012395827"		\$71,664	\$210,080,400	Research and Development	\$1,699,682,019
"PO#5300010064"		\$16,282	\$210,080,400	Research and Development	\$1,699,682,019
"148870"		\$308,568	\$210,080,400	Research and Development	\$1,699,682,019
"60053553GEOR"		\$28,309	\$210,080,400	Research and Development	\$1,699,682,019
"IDIQ TO DTD 6/1/2022"		\$3,222	\$210,080,400	Research and Development	\$1,699,682,019
"IDIQ TO DTD 7/22/2023"		\$42,146	\$210,080,400	Research and Development	\$1,699,682,019
"152689"		\$3,196	\$210,080,400	Research and Development	\$1,699,682,019
"153084"		\$75,548	\$210,080,400	Research and Development	\$1,699,682,019
"202965"		\$63,423	\$210,080,400	Research and Development	\$1,699,682,019
"PO-0049862"		\$260,248	\$210,080,400	Research and Development	\$1,699,682,019
"4202392548"		\$23,195	\$210,080,400	Research and Development	\$1,699,682,019
"LTR DTD 31-OCT-2022"		\$889,989	\$210,080,400	Research and Development	\$1,699,682,019
"10452"		\$2,158	\$210,080,400	Research and Development	\$1,699,682,019
"ACL-EM-22-P14817"		\$3,957	\$210,080,400	Research and Development	\$1,699,682,019
"CON019038"		\$4,857	\$210,080,400	Research and Development	\$1,699,682,019
"PO61876"		\$58,781	\$210,080,400	Research and Development	\$1,699,682,019
"2078144"		\$17	\$210,080,400	Research and Development	\$1,699,682,019
"2587493"		\$8,299	\$210,080,400	Research and Development	\$1,699,682,019
"SR20231712"		\$59,419	\$210,080,400	Research and Development	\$1,699,682,019
"SR20232390"		\$172,835	\$210,080,400	Research and Development	\$1,699,682,019
"632"		\$33,349	\$210,080,400	Research and Development	\$1,699,682,019
"SSFNM028"		-\$6,532	\$210,080,400	Research and Development	\$1,699,682,019
"151116"		\$107,026	\$210,080,400	Research and Development	\$1,699,682,019
"144564"		\$56,222	\$210,080,400	Research and Development	\$1,699,682,019
"2103373-01"		-\$646	\$210,080,400	Research and Development	\$1,699,682,019
"2103417"		\$65,172	\$210,080,400	Research and Development	\$1,699,682,019
"2103519-01"		\$74,396	\$210,080,400	Research and Development	\$1,699,682,019
"2103543-02"		\$143,110	\$210,080,400	Research and Development	\$1,699,682,019
"2103578-02"		\$102,793	\$210,080,400	Research and Development	\$1,699,682,019
"2103598-01"		\$191	\$210,080,400	Research and Development	\$1,699,682,019
"S22-155007"		-\$3,578	\$210,080,400	Research and Development	\$1,699,682,019
"HR001117F0001"		\$467	\$210,080,400	Research and Development	\$1,699,682,019
"6240/3362"		\$127,488	\$210,080,400	Research and Development	\$1,699,682,019
"SC001-0000001394"		\$329,156	\$210,080,400	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Trusted Science & Technology, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University Consortium for Applied Hypersonics</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University Consortium for Applied Hypersonics</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University Consortium for Applied Hypersonics</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of California, San Diego</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of California, San Diego</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of Illinois</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of Innsbruck</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of Miami</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of Michigan</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of Notre Dame</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of Notre Dame</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of Notre Dame</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of Pennsylvania</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of Pennsylvania</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of Tennessee</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of Texas at Austin</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>UT-Battelle, LLC</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>UT-Battelle, LLC</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>UT-Battelle, LLC</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>West Coast Solutions</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>XR 2 LEAD, LLC</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Zeta Associates, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		
12.632	<i>Legacy Resource Management Program</i>		<i>Longleaf Alliance</i>
12.750	<i>Uniformed Services University Medical Research Projects</i>		<i>Henry M. Jackson Foundation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		
12.800	<i>Air Force Defense Research Sciences Program</i>		
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Advanced Tactics, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Advanced Tactics, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Alion Science and Technology Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Alion Science and Technology Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Alion Science and Technology Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Alion Science and Technology Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Alion Science and Technology Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Altamira Technologies Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>America Makes</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Applied Research Solutions</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Assured Information Security</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Assured Information Security</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Assured Information Security</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>ATC Materials</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Atomic-6, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Azimuth Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Azimuth Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Ball Aerospace</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Binghamton University, State University of New York</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Binghamton University, State University of New York</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>BioMADE</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>BioMADE</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>BioMADE</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>BioMADE</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>BioMADE</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>BioMADE</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Booz Allen Hamilton, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Booz Allen Hamilton, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Booz Allen Hamilton, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Bryka Skystocks, LLC</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Busek Co., Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>CACI International, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>CACI International, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>CANA, LLC</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>CesiumAstro</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Dark Wolf Solutions, LLC</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Enig Associates, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Enig Associates, Inc.</i>

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"152737"		\$88,129	\$210,080,400	Research and Development	\$1,699,682,019
"147646"		\$37,153	\$210,080,400	Research and Development	\$1,699,682,019
"M2201842"		\$169,539	\$210,080,400	Research and Development	\$1,699,682,019
"M2402204"		\$7,274	\$210,080,400	Research and Development	\$1,699,682,019
"151712"		\$123,154	\$210,080,400	Research and Development	\$1,699,682,019
"154239"		\$94,813	\$210,080,400	Research and Development	\$1,699,682,019
"146038"		\$181,514	\$210,080,400	Research and Development	\$1,699,682,019
"W911NF2320216"		\$276,366	\$210,080,400	Research and Development	\$1,699,682,019
"151502"		\$30,688	\$210,080,400	Research and Development	\$1,699,682,019
"142153"		\$1,041	\$210,080,400	Research and Development	\$1,699,682,019
"136138"		\$128	\$210,080,400	Research and Development	\$1,699,682,019
"138689"		-\$19,594	\$210,080,400	Research and Development	\$1,699,682,019
"139702"		\$29,445	\$210,080,400	Research and Development	\$1,699,682,019
"154213"		\$121,101	\$210,080,400	Research and Development	\$1,699,682,019
"588668"		\$194,979	\$210,080,400	Research and Development	\$1,699,682,019
"202070"		\$6,196	\$210,080,400	Research and Development	\$1,699,682,019
"149111"		\$35,755	\$210,080,400	Research and Development	\$1,699,682,019
"203401"		\$60,250	\$210,080,400	Research and Development	\$1,699,682,019
"204630"		\$38,528	\$210,080,400	Research and Development	\$1,699,682,019
"205063"		\$6,191	\$210,080,400	Research and Development	\$1,699,682,019
"151109"		\$52,553	\$210,080,400	Research and Development	\$1,699,682,019
"153822"		\$118,693	\$210,080,400	Research and Development	\$1,699,682,019
"173118LS-GTARC-01"		\$241,608	\$210,080,400	Research and Development	\$1,699,682,019
"20-00108"	\$15,073,204	\$187,006,593	\$210,080,400	Research and Development	\$1,699,682,019
"5751"		\$15,485	\$15,485	N/A	\$0
		\$92,471	\$92,471	Research and Development	\$1,699,682,019
		\$26,229	\$346,963,168	N/A	\$0
		\$522,574	\$346,963,168	Research and Development	\$1,699,682,019
"149294"		\$45,610	\$346,963,168	Research and Development	\$1,699,682,019
"149295"		\$30,946	\$346,963,168	Research and Development	\$1,699,682,019
"SUB1157903 RELEASE 001"		-\$11,761	\$346,963,168	Research and Development	\$1,699,682,019
"SUB1157903"		\$185,781	\$346,963,168	Research and Development	\$1,699,682,019
"SUB1157903-003"		\$2,982,832	\$346,963,168	Research and Development	\$1,699,682,019
"SUB1157903-D9983"		\$1,312,901	\$346,963,168	Research and Development	\$1,699,682,019
"13025_001-GTRI"		\$2,145	\$346,963,168	Research and Development	\$1,699,682,019
"148580"		\$382,587	\$346,963,168	Research and Development	\$1,699,682,019
"S03005-01"		\$3,765	\$346,963,168	Research and Development	\$1,699,682,019
"1159-58"		\$10,917	\$346,963,168	Research and Development	\$1,699,682,019
"1161-SA"		\$7,040	\$346,963,168	Research and Development	\$1,699,682,019
"AWARD_CONTRACT-3-10507"		\$6,410	\$346,963,168	Research and Development	\$1,699,682,019
"AGMT DTD 11-08-2019"		-\$741	\$346,963,168	Research and Development	\$1,699,682,019
"151835"		\$139,333	\$346,963,168	Research and Development	\$1,699,682,019
"152193"		\$91,200	\$346,963,168	Research and Development	\$1,699,682,019
"2385404UGAD2"		-\$2,499	\$346,963,168	Research and Development	\$1,699,682,019
"150468"		\$34,354	\$346,963,168	Research and Development	\$1,699,682,019
"147203"		\$98,943	\$346,963,168	Research and Development	\$1,699,682,019
"201465"		\$35,175	\$346,963,168	Research and Development	\$1,699,682,019
"148809"		\$16,404	\$346,963,168	Research and Development	\$1,699,682,019
"E-PC01-A-06-0080"		\$101,612	\$346,963,168	Research and Development	\$1,699,682,019
"FA8650-21-2-5028"		\$13,507	\$346,963,168	Research and Development	\$1,699,682,019
"S-PC01-A-03-0080"		\$33,937	\$346,963,168	Research and Development	\$1,699,682,019
"T-QS2-A-02-0080"		\$49,871	\$346,963,168	Research and Development	\$1,699,682,019
"1064455B18/TO 3"		\$1,906	\$346,963,168	Research and Development	\$1,699,682,019
"149318"		\$156,173	\$346,963,168	Research and Development	\$1,699,682,019
"A8270"		\$223,267	\$346,963,168	Research and Development	\$1,699,682,019
"151143"		\$16,489	\$346,963,168	Research and Development	\$1,699,682,019
"153431"		\$227,335	\$346,963,168	Research and Development	\$1,699,682,019
"P000105680"		\$1,278,409	\$346,963,168	Research and Development	\$1,699,682,019
"P000180028"		\$155,429	\$346,963,168	Research and Development	\$1,699,682,019
"205860"		\$10,274	\$346,963,168	Research and Development	\$1,699,682,019
"AGR153702"		\$299	\$346,963,168	Research and Development	\$1,699,682,019
"SubK5421_GTRI"		\$2,190	\$346,963,168	Research and Development	\$1,699,682,019
"149440"		-\$6,152	\$346,963,168	Research and Development	\$1,699,682,019
"149738"		\$47,416	\$346,963,168	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>FlexTech Alliance, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Florida International University</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Freedom Photonics, LLC</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Honeywell International, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Infoscitex Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Innovative Scientific Solutions, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Innovative Scientific Solutions, Inc. Institute for Human and Machine Cognition</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Intelligent Waves, LLC</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Intuitive Research and Technology Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>KBRwyle</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>KBRwyle</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>L3Harris Technologies, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>LinQuest Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>LinQuest Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Lockheed Martin Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Long Wave, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Luna Innovations Incorporated</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Lynntech, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Map Large, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Map Large, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Map Large, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Map Large, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Massachusetts Institute of Technology, Lincoln Laboratory</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Massachusetts Institute of Technology, Lincoln Laboratory</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>NextFlex</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>North Carolina State University</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>OEwaves, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Ohio State University</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Ohio State University</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>PAR Technology Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>PartWorks, LLC</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Pennsylvania State University</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Purdue University</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Purdue University</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Rincon Research Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Saab, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Scientific Applications and Research Associates, Inc. (SARA)</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Scientific Research Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Search Technologies</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Smart Munitions Expert Solutions, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Smart Munitions Expert Solutions, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Southwest Research Institute</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Space Dynamics Laboratory</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Spectral Energies, LLC</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Spectral Energies, LLC</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Spectral Energies, LLC</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Stellar Science</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Stellar Science</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Technology Holding LLC</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>UES, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>UES, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>UES, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>UES, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>UES, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>UES, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>UES, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>UES, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Universal Technology Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Universal Technology Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>University at Buffalo</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>University of Colorado</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>University of Colorado</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"148695"		\$94,234	\$346,963,168	Research and Development	\$1,699,682,019
"137655"		\$23,054	\$346,963,168	Research and Development	\$1,699,682,019
"S-7200"		\$63,131	\$346,963,168	Research and Development	\$1,699,682,019
"39G4216"		\$52,929	\$346,963,168	Research and Development	\$1,699,682,019
"153960"		\$174,293	\$346,963,168	Research and Development	\$1,699,682,019
"149418"		\$175,807	\$346,963,168	Research and Development	\$1,699,682,019
"148586"		\$176,193	\$346,963,168	Research and Development	\$1,699,682,019
"149802"		\$54,136	\$346,963,168	Research and Development	\$1,699,682,019
"152585"		\$309,794	\$346,963,168	Research and Development	\$1,699,682,019
"CS-23-0131"		\$5,435	\$346,963,168	Research and Development	\$1,699,682,019
"TE-T-GTR-001"		\$293,963	\$346,963,168	Research and Development	\$1,699,682,019
"P000055346"		\$149,968	\$346,963,168	Research and Development	\$1,699,682,019
"PO P000048819"		\$33,927	\$346,963,168	Research and Development	\$1,699,682,019
"4501890959"		\$528,196	\$346,963,168	Research and Development	\$1,699,682,019
"151292"		\$396,294	\$346,963,168	Research and Development	\$1,699,682,019
"151375"		\$7,317	\$346,963,168	Research and Development	\$1,699,682,019
"4105205656"		\$72,700	\$346,963,168	Research and Development	\$1,699,682,019
"146549"		\$91,301	\$346,963,168	Research and Development	\$1,699,682,019
"140668"		\$87,764	\$346,963,168	Research and Development	\$1,699,682,019
"148326"		\$42,382	\$346,963,168	Research and Development	\$1,699,682,019
"GTARC 153376 DTD"		\$126,662	\$346,963,168	Research and Development	\$1,699,682,019
"GTARC 153446 DTD 08-01-2023"		\$173,919	\$346,963,168	Research and Development	\$1,699,682,019
"NO. 153666"		\$19,547	\$346,963,168	Research and Development	\$1,699,682,019
"No. 206780"		\$66,911	\$346,963,168	Research and Development	\$1,699,682,019
"152655"		\$50,518	\$346,963,168	Research and Development	\$1,699,682,019
"7000472951"		-\$1,354	\$346,963,168	Research and Development	\$1,699,682,019
"147942"		\$23,805	\$346,963,168	Research and Development	\$1,699,682,019
"140793"		\$91,379	\$346,963,168	Research and Development	\$1,699,682,019
"152052"		\$42,596	\$346,963,168	Research and Development	\$1,699,682,019
"AWARD_CONTRACT-3-12063"		\$38,408	\$346,963,168	Research and Development	\$1,699,682,019
"SPC-1000011985 GR132224"		\$17,672	\$346,963,168	Research and Development	\$1,699,682,019
"PGSCSC11137414"		-\$2,052	\$346,963,168	Research and Development	\$1,699,682,019
"149951"		\$194,883	\$346,963,168	Research and Development	\$1,699,682,019
"133326"		-\$8,023	\$346,963,168	Research and Development	\$1,699,682,019
"137185"		\$205,425	\$346,963,168	Research and Development	\$1,699,682,019
"154252"		\$186,890	\$346,963,168	Research and Development	\$1,699,682,019
"WJR-000998"		\$2,077,557	\$346,963,168	Research and Development	\$1,699,682,019
"POS9783"		-\$813	\$346,963,168	Research and Development	\$1,699,682,019
"ATP DTD 2/20/19"		\$27,997	\$346,963,168	Research and Development	\$1,699,682,019
"SR20210482 (J413)"		\$67,847	\$346,963,168	Research and Development	\$1,699,682,019
"EGLIN-05012020"		\$83	\$346,963,168	Research and Development	\$1,699,682,019
"10/17/22 AGMT"		\$25,474	\$346,963,168	Research and Development	\$1,699,682,019
"3/9/2022 AGMT"		\$231	\$346,963,168	Research and Development	\$1,699,682,019
"R99054RR"		\$24,370	\$346,963,168	Research and Development	\$1,699,682,019
"149425"		\$227,123	\$346,963,168	Research and Development	\$1,699,682,019
"206281"		\$49,435	\$346,963,168	Research and Development	\$1,699,682,019
"208301"		\$36,367	\$346,963,168	Research and Development	\$1,699,682,019
"209524"		\$5,000	\$346,963,168	Research and Development	\$1,699,682,019
"201240"		\$75,719	\$346,963,168	Research and Development	\$1,699,682,019
"GTRC AGMT DTD 11-03-2020"		-\$1	\$346,963,168	Research and Development	\$1,699,682,019
"148364"		\$99,086	\$346,963,168	Research and Development	\$1,699,682,019
"150427"		\$80,023	\$346,963,168	Research and Development	\$1,699,682,019
"150466"		\$67,789	\$346,963,168	Research and Development	\$1,699,682,019
"152385"		\$200,000	\$346,963,168	Research and Development	\$1,699,682,019
"152875"		\$375,324	\$346,963,168	Research and Development	\$1,699,682,019
"153297"		\$392,729	\$346,963,168	Research and Development	\$1,699,682,019
"202360"		\$268,282	\$346,963,168	Research and Development	\$1,699,682,019
"S-124-001-004"		\$422	\$346,963,168	Research and Development	\$1,699,682,019
"149835"		\$296	\$346,963,168	Research and Development	\$1,699,682,019
"151818"		-\$1	\$346,963,168	Research and Development	\$1,699,682,019
"148750"		\$111,385	\$346,963,168	Research and Development	\$1,699,682,019
"148305"		\$73,307	\$346,963,168	Research and Development	\$1,699,682,019
"202163"		\$96,520	\$346,963,168	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>University of Dayton Research Institute</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>University of Florida</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>University of Florida</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>University of Michigan</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>University of Texas at El Paso</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>UT-Battelle, LLC</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Vermeer Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Verus Research</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Verus Research</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>West Coast Solutions</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Whisper Aero</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Wright Brothers Institute</i>
12.800	Air Force Defense Research Sciences Program		
12.900	Language Grant Program		
12.900	Language Grant Program		
12.901	Mathematical Sciences Grants		
12.902	<i>Information Security Grants</i>		<i>University of West Florida</i>
12.902	Information Security Grants		
12.902	Information Security Grants		
12.902	<i>Information Security Grants</i>		<i>Kennesaw State University Research and Service Foundation</i>
12.903	GenCyber Grants Program		
12.903	GenCyber Grants Program		
12.903	<i>GenCyber Grants Program</i>		<i>Kennesaw State University Research and Service Foundation</i>
12.903	<i>GenCyber Grants Program</i>		<i>Kennesaw State University Research and Service Foundation</i>
12.903	GenCyber Grants Program		
12.905	<i>CyberSecurity Core Curriculum</i>		<i>Norwich University</i>
12.905	CyberSecurity Core Curriculum		
12.905	<i>CyberSecurity Core Curriculum</i>		<i>Kennesaw State University Research and Service Foundation</i>
12.905	<i>CyberSecurity Core Curriculum</i>		<i>Kennesaw State University Research and Service Foundation</i>
12.905	<i>CyberSecurity Core Curriculum</i>		<i>Kennesaw State University Research and Service Foundation</i>
12.905	<i>CyberSecurity Core Curriculum</i>		<i>Mississippi State University</i>
12.905	<i>CyberSecurity Core Curriculum</i>		<i>University of Alabama</i>
12.905	<i>CyberSecurity Core Curriculum</i>		<i>University of West Florida</i>
12.910	<i>Research and Technology Development</i>		<i>The Charles Stark Draper Laboratory, Inc.</i>
12.910	Research and Technology Development		
12.910	<i>Research and Technology Development</i>		<i>University of Colorado</i>
12.910	<i>Research and Technology Development</i>		<i>University of Illinois at Urbana-Champaign</i>
12.910	<i>Research and Technology Development</i>		<i>University of Notre Dame</i>
12.910	<i>Research and Technology Development</i>		<i>University of Notre Dame</i>
12.910	<i>Research and Technology Development</i>		<i>University of Washington</i>
12.RD	165TH AW ANG TEEN RESILIENCY AND LEADERSHIP RETREAT APRIL 2017	W912JM17P0027	
12.RD	2022 NCAEC	CON016707	
12.RD	A Comprehensive Evaluation of the Air Force Personal Financial Readiness Program	FA701419CA031	
12.RD	<i>A Multiscale Study of the Coupling Between Flow, Fire and Vegetation & Influence of Vegetation Distribution and Flow on Fire Behavior and Plume Development for Risk Mitigation in Prescribed Burns</i>	<i>RWPIX000164860A</i>	<i>Worcester Polytechnic Institute</i>
12.RD	AIR FORCE RESERVE/AIR NATIONAL GUARD TEEN LEADERSHIP SUMMITS 2017	F4199917P0977	
12.RD	<i>Application of Neurocognitive Data to Evaluate Tailored Automatically Produced Text Summaries</i>	<i>RNCSU000177210A</i>	<i>North Carolina State University</i>
12.RD	<i>Characterizing multiscale feedbacks between forest structure, fire behavior and effects: Integrating measurements and mechanistic modeling for improved understanding of pattern and process</i>	<i>RCOSU0001148501</i>	<i>Colorado State University</i>
12.RD	Downscaling of global to local scale climate change impacts around Thule Air Base, Greenland.	23ZTCAZ	
12.RD	Downscaling of global to local scale climate change impacts around Thule Air Base, Greenland	24ZTAHZ	
12.RD	<i>Electrochemical Oxidation of Per- and Polyfluoroalkyl Substances in Concentrated Wastewater Resulting from Separation and Concentration Technologies</i>	<i>RSERD000160270A</i>	<i>Strategic Environmental Research and Development Program</i>
12.RD	Impacts of high-latitude melt driven by large-scale low-frequency atmospheric circulations	22ZTCDZ	

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"RSC22076"		\$235,590	\$346,963,168	Research and Development	\$1,699,682,019
"207341"		\$105,867	\$346,963,168	Research and Development	\$1,699,682,019
"207350"		\$38,060	\$346,963,168	Research and Development	\$1,699,682,019
"152222"		\$17,741	\$346,963,168	Research and Development	\$1,699,682,019
"226030272C"		\$89,954	\$346,963,168	Research and Development	\$1,699,682,019
"US001-0000832821"		\$2	\$346,963,168	Research and Development	\$1,699,682,019
"202461"		\$2,063	\$346,963,168	Research and Development	\$1,699,682,019
"150226"		\$1,519	\$346,963,168	Research and Development	\$1,699,682,019
"152774"		\$101,618	\$346,963,168	Research and Development	\$1,699,682,019
"152050"		\$40,000	\$346,963,168	Research and Development	\$1,699,682,019
"148689"		\$127,311	\$346,963,168	Research and Development	\$1,699,682,019
"WBSRA23002GTARC"		\$23,616	\$346,963,168	Research and Development	\$1,699,682,019
	\$93,418,299	\$329,506,165	\$346,963,168	Research and Development	\$1,699,682,019
	\$1,033	\$2,471	\$184,004	N/A	\$0
		\$181,533	\$184,004	Research and Development	\$1,699,682,019
		\$51,058	\$51,058	Research and Development	\$1,699,682,019
"WHXVFCB1F1E3"		\$37,665	\$307,625	N/A	\$0
		\$61,313	\$307,625	N/A	\$0
		\$159,448	\$307,625	Research and Development	\$1,699,682,019
"431666"		\$49,199	\$307,625	Research and Development	\$1,699,682,019
		\$114,758	\$477,542	N/A	\$0
		\$156,535	\$477,542	Research and Development	\$1,699,682,019
"431658"		\$63,479	\$477,542	Research and Development	\$1,699,682,019
"431659"		\$36,569	\$477,542	Research and Development	\$1,699,682,019
	\$9,655	\$106,201	\$477,542	N/A	\$0
"22342-RS014"		\$2,038,046	\$2,547,659	N/A	\$0
		\$103,847	\$2,547,659	N/A	\$0
"431680"		\$29,565	\$2,547,659	Research and Development	\$1,699,682,019
"431690"		\$47,463	\$2,547,659	Research and Development	\$1,699,682,019
"431691"		\$33,725	\$2,547,659	Research and Development	\$1,699,682,019
"193002.361534.03"		\$31,993	\$2,547,659	Research and Development	\$1,699,682,019
"SUBAWARD # 2024-1730"		\$258,442	\$2,547,659	N/A	\$0
"H98230-20-1-0350"		\$4,578	\$2,547,659	N/A	\$0
"151046"		\$161,021	\$6,127,870	Research and Development	\$1,699,682,019
	\$2,140,734	\$4,683,473	\$6,127,870	Research and Development	\$1,699,682,019
"136731"		-\$11,441	\$6,127,870	Research and Development	\$1,699,682,019
"149067"		\$247,834	\$6,127,870	Research and Development	\$1,699,682,019
"148279"		\$201,647	\$6,127,870	Research and Development	\$1,699,682,019
"152012"		\$454,581	\$6,127,870	Research and Development	\$1,699,682,019
"152823"		\$390,755	\$6,127,870	Research and Development	\$1,699,682,019
		-\$278	\$1,787,313	Research and Development	\$1,699,682,019
	\$146,867	\$171,397	\$1,787,313	Research and Development	\$1,699,682,019
	\$61,189	\$489,034	\$1,787,313	Research and Development	\$1,699,682,019
"11392-GR"		\$14,240	\$1,787,313	Research and Development	\$1,699,682,019
		-\$33,412	\$1,787,313	Research and Development	\$1,699,682,019
"2018-2726-42"		\$27,456	\$1,787,313	Research and Development	\$1,699,682,019
"G-27001-02"		\$102,334	\$1,787,313	Research and Development	\$1,699,682,019
		\$58,457	\$1,787,313	Research and Development	\$1,699,682,019
		\$173	\$1,787,313	Research and Development	\$1,699,682,019
"W912HQ23C0018"		\$129,575	\$1,787,313	Research and Development	\$1,699,682,019
		\$5,453	\$1,787,313	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
12.RD	<i>National Guard Youth Challenge and Job Challenge: Metrics for Success</i>	<i>RRAND000155090A</i>	<i>RAND Corporation</i>
12.RD	<i>Production of human and simian Plasmodium isolates for developing a tropical fever diagnostic</i>	<i>RMRI0001215601</i>	<i>MRIGlobal</i>
12.RD	SOUTHCOM GA Cyber Range Project	W91QEX24P0012	
12.RD	<i>Subproject 2:Notification of Toxic Exposure (NOTE)</i>	<i>PHILR00001B</i>	<i>Philips Research</i>
12.RD	<i>Support for Responsive Optical Materials Research</i>	<i>RAZCO0001117401</i>	<i>Azimuth Corporation</i>
12.RD	<i>Symplectic: High Temp Fracture Mechanics</i>	<i>39G2914</i>	<i>Georgia Southern University Research and Service Foundation, Inc.</i>
12.RD	<i>Task Orders 1-6, Remote Surveillance, Energy Management, and Building Fault Detection Analytics</i>	<i>30175, 30177, 30178, 30179, 30181, 30185</i>	<i>US Ignite</i>
12.RD	<i>Testing & Evaluation for Soldier-Device Teaming Compatibility, Vulnerability, and Durability in Emergent Situations (IDIQ Tasks)</i>	<i>RNORT000162741A</i>	<i>Northeastern University</i>
12.RD	<i>The Battle for Hearts and Minds: An Empirical Framework to Identify the Influence of Information Operations Subaward</i>	<i>RUNOH000172940A</i>	<i>University of Houston</i>
12.RD	Treatment of per- and polyfluoroalkyl substances using novel reactive electrochemical membrane systems based on titanium suboxide materials	W912HQ20C0032	
12.RD	<i>Virtual Inst Cyber and Electro Spectrum Research</i>	<i>MSU00001</i>	<i>Mississippi State University</i>
12.U02	Sale of Forest Products	486Timber	
12.U03	Work Order 18 Dental Materials 2023-2024	FTGOR00152	
12.U04	NSA NCU Training Range	H98230-23-P-0824	
12.U05	Aiken Cyber Challenge FY23	H98230-23-P-0290	
12.U06	2023 DoD CySP Recruitment	H98230-23-1-0196	
12.U07	<i>Visiting Professorship at the US War College Center</i>	<i>39G3018</i>	<i>Georgia Southern University Research and Service Foundation, Inc.</i>
12.U08	Military Tuition Assistance	40-00250, 40-00251, 40-00252	
Total Department of Defense			
Department of Housing and Urban Development			
14.169	Housing Counseling Assistance Program		
14.171	Manufactured Housing		
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		
14.228	COVID-19 -Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	COVID-19	
14.231	COVID-19 -Emergency Solutions Grant Program	COVID-19	
14.231	Emergency Solutions Grant Program		
14.239	Home Investment Partnerships Program		
14.241	Housing Opportunities for Persons with AIDS		
14.251	Economic Development Initiative, Community Project Funding, and Miscellaneous grants		
14.267	Continuum of Care Program		
14.275	Housing Trust Fund		
14.326	Project Rental Assistance Demonstration (PRA Demo) Program of Section 811		
14.401	Supportive Housing for Persons with Disabilities		
14.401	Fair Housing Assistance Program		
14.871	Section 8 Housing Choice Vouchers		
14.879	Mainstream Vouchers		
14.900	Lead Hazard Reduction Grant Program		
Total Department of Housing and Urban Development			
Department of the Interior			
15.069	<i>Zoonotic Disease Initiative</i>		<i>Arkansas Game and Fish Commission</i>
15.247	Wildlife Resource Management		
15.248	<i>National Landscape Conservation System</i>		<i>University of California, Davis</i>
15.248	National Landscape Conservation System		
15.424	<i>Marine Minerals Activities</i>		<i>University of Louisiana at Lafayette</i>
15.605	Sport Fish Restoration		
15.608	Fish and Wildlife Management Assistance		
15.611	Wildlife Restoration and Basic Hunter Education and Safety		
15.611	<i>Wildlife Restoration and Basic Hunter Education and Safety</i>		<i>Arkansas Game and Fish Commission</i>
15.611	<i>Wildlife Restoration and Basic Hunter Education and Safety</i>		<i>Kansas Department of Wildlife and Parks</i>
15.611	<i>Wildlife Restoration and Basic Hunter Education and Safety</i>		<i>Louisiana Department of Wildlife and Fisheries</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"SCON-00000529"		\$33,505	\$1,787,313	Research and Development	\$1,699,682,019
"RBP*782-111137-1"		\$68	\$1,787,313	Research and Development	\$1,699,682,019
		\$29,000	\$1,787,313	Research and Development	\$1,699,682,019
"DTRA CONTRACT HQ0034209PT04-2"		-\$53,512	\$1,787,313	Research and Development	\$1,699,682,019
"2385404UGAD3"		-\$1	\$1,787,313	Research and Development	\$1,699,682,019
"63828383-20"		\$26,814	\$1,787,313	Research and Development	\$1,699,682,019
"HZPHQMV4WM3"		\$209,935	\$1,787,313	Research and Development	\$1,699,682,019
"555093-78053"		\$192,321	\$1,787,313	Research and Development	\$1,699,682,019
"R-24-0129"		\$74,253	\$1,787,313	Research and Development	\$1,699,682,019
	\$92,864	\$141,353	\$1,787,313	Research and Development	\$1,699,682,019
"FA8750-19-3-1001"		\$169,148	\$1,787,313	Research and Development	\$1,699,682,019
	\$8,529	\$8,529	\$8,529	N/A	\$0
		\$16,679	\$16,679	N/A	\$0
		\$9,600	\$9,600	N/A	\$0
		\$8,973	\$8,973	N/A	\$0
		\$71,271	\$71,271	N/A	\$0
"63828383-21"		\$172,824	\$172,824	N/A	\$0
		\$2,513,714	\$2,513,714	N/A	\$0
	\$201,314,600	\$1,058,775,884			
		\$1,032,957	\$1,032,957	N/A	\$0
		\$680,278	\$680,278	N/A	\$0
	\$61,838,675	\$62,646,884	\$104,768,945	N/A	\$0
	\$40,000,000	\$42,122,061	\$104,768,945	N/A	\$0
		\$5,693,844	\$15,166,766	N/A	\$0
		\$9,472,922	\$15,166,766	N/A	\$0
		\$38,572,419	\$38,572,419	N/A	\$0
		\$5,027,764	\$5,027,764	N/A	\$0
		\$1,000,000	\$1,000,000	N/A	\$0
		\$20,652,466	\$20,652,466	N/A	\$0
		\$13,439,259	\$13,439,259	N/A	\$0
		\$1,798,649	\$1,798,649	N/A	\$0
		\$445,757	\$445,757	N/A	\$0
		\$149,639,353	\$149,639,353	Housing Voucher Cluster	\$150,567,886
		\$928,533	\$928,533	Housing Voucher Cluster	\$150,567,886
		\$1,186,298	\$1,186,298	N/A	\$0
	\$101,838,675	\$354,339,444			
"2023253"		\$8,316	\$8,316	Research and Development	\$1,699,682,019
		\$15,743	\$15,743	Research and Development	\$1,699,682,019
"A2114295001A01"		\$26,319	\$49,791	Research and Development	\$1,699,682,019
		\$23,472	\$49,791	Research and Development	\$1,699,682,019
"330177-05"		\$37,491	\$37,491	Research and Development	\$1,699,682,019
		\$10,133,713	\$10,133,713	Fish and Wildlife Cluster	\$51,880,190
		\$110,743	\$110,743	N/A	\$0
		\$41,746,477	\$42,796,876	Fish and Wildlife Cluster	\$51,880,190
"3767"		\$318,574	\$42,796,876	Research and Development	\$1,699,682,019
"W-134-R-1"		\$172,982	\$42,796,876	Research and Development	\$1,699,682,019
"PO2000827068"		\$298,255	\$42,796,876	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
15.611	<i>Wildlife Restoration and Basic Hunter Education and Safety</i>		<i>North Carolina Wildlife Resources Commission</i>
15.611	<i>Wildlife Restoration and Basic Hunter Education and Safety</i>		<i>State of Indiana</i>
15.611	<i>Wildlife Restoration and Basic Hunter Education and Safety</i>		<i>State of Indiana</i>
15.611	<i>Wildlife Restoration and Basic Hunter Education and Safety</i>		<i>University of Nebraska-Lincoln</i>
15.615	Cooperative Endangered Species Conservation Fund		
15.616	Clean Vessel Act		
15.622	Sportfishing and Boating Safety Act		
15.628	<i>Multistate Conservation Grant</i>		<i>American Fisheries Society</i>
15.628	Multistate Conservation Grant		
15.630	Coastal		
15.630	<i>Coastal</i>		<i>Longleaf Alliance</i>
15.631	Partners for Fish and Wildlife		
15.631	Partners for Fish and Wildlife		
15.631	<i>Partners for Fish and Wildlife</i>		<i>Austin Peay State University</i>
15.634	State Wildlife Grants		
15.634	<i>State Wildlife Grants</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
15.634	<i>State Wildlife Grants</i>		<i>Kennesaw State University Research and Service Foundation</i>
15.634	<i>State Wildlife Grants</i>		<i>North Carolina Wildlife Resources Commission</i>
15.634	<i>State Wildlife Grants</i>		<i>South Carolina Department of Natural Resources</i>
15.654	National Wildlife Refuge System Enhancements		
15.655	<i>Migratory Bird Monitoring, Assessment and Conservation</i>		<i>Utah Department of Natural Resources</i>
15.655	Migratory Bird Monitoring, Assessment and Conservation		
15.657	Endangered Species Recovery Implementation		
15.657	Endangered Species Recovery Implementation		
15.657	<i>Endangered Species Recovery Implementation</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
15.660	<i>Candidate Species Conservation</i>		<i>Kennesaw State University Research and Service Foundation</i>
15.660	Candidate Species Conservation		
15.660	<i>Candidate Species Conservation</i>		<i>Kennesaw State University Research and Service Foundation</i>
15.660	<i>Candidate Species Conservation</i>		<i>Longleaf Alliance</i>
15.663	<i>NFWF-USFWS Conservation Partnership</i>		<i>Clemson University</i>
15.663	<i>NFWF-USFWS Conservation Partnership</i>		<i>Longleaf Alliance</i>
15.664	Fish and Wildlife Coordination and Assistance		
15.664	Fish and Wildlife Coordination and Assistance		
15.670	Adaptive Science		
15.678	<i>Cooperative Ecosystem Studies Units</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
15.678	Cooperative Ecosystem Studies Units		
15.684	White-nose Syndrome National Response Implementation		
15.684	<i>White-nose Syndrome National Response Implementation</i>		<i>Kennesaw State University Research and Service Foundation</i>
15.684	<i>White-nose Syndrome National Response Implementation</i>		<i>Kennesaw State University Research and Service Foundation</i>
15.805	<i>Assistance to State Water Resources Research Institutes</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
15.805	Assistance to State Water Resources Research Institutes		
15.807	Earthquake Hazards Program Assistance		
15.808	U.S. Geological Survey Research and Data Collection		
15.812	Cooperative Research Units		
15.815	<i>National Land Remote Sensing Education Outreach and Research</i>		<i>AmericaView</i>
15.815	<i>National Land Remote Sensing Education Outreach and Research</i>		<i>AmericaView</i>
15.820	<i>National and Regional Climate Adaptation Science Centers</i>		<i>North Carolina State University</i>
15.820	<i>National and Regional Climate Adaptation Science Centers</i>		<i>University of Massachusetts</i>
15.904	Historic Preservation Fund Grants-In-Aid		
15.904	Historic Preservation Fund Grants-In-Aid		
15.904	Historic Preservation Fund Grants-In-Aid		
15.916	Outdoor Recreation Acquisition, Development and Planning		
15.922	Native American Graves Protection and Repatriation Act		
15.923	National Center for Preservation Technology and Training		
15.928	Battlefield Land Acquisition Grants		
15.929	<i>Save America's Treasures</i>		<i>Friends of GA State Park</i>
15.929	Save America's Treasures		

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"WM-0378"		\$51,636	\$42,796,876	Research and Development	\$1,699,682,019
"39843"	\$44,605	\$167,191	\$42,796,876	Research and Development	\$1,699,682,019
"48665"		\$40,682	\$42,796,876	Research and Development	\$1,699,682,019
"26-6238-6001-662"		\$1,079	\$42,796,876	Research and Development	\$1,699,682,019
		\$2,415,983	\$2,415,983	N/A	\$0
		\$18,639	\$18,639	N/A	\$0
	\$515,007	\$528,983	\$528,983	N/A	\$0
"F23AP00490-00"		\$74,798	\$205,581	Research and Development	\$1,699,682,019
		\$130,783	\$205,581	Research and Development	\$1,699,682,019
		\$25,492	\$69,481	N/A	\$0
"21.2022.00.00"		\$43,989	\$69,481	Research and Development	\$1,699,682,019
		\$160,774	\$168,851	N/A	\$0
		\$2,156	\$168,851	Research and Development	\$1,699,682,019
"C-23-0930"		\$5,921	\$168,851	Research and Development	\$1,699,682,019
		\$1,732,787	\$1,809,439	N/A	\$0
"39G3147"		\$13,049	\$1,809,439	Research and Development	\$1,699,682,019
"431745"		\$5,771	\$1,809,439	Research and Development	\$1,699,682,019
"WM-0373"		\$5,040	\$1,809,439	Research and Development	\$1,699,682,019
"SCDNRFY2022040"		\$52,792	\$1,809,439	Research and Development	\$1,699,682,019
		\$107,092	\$107,092	Research and Development	\$1,699,682,019
"221705"		\$83,777	\$195,622	Research and Development	\$1,699,682,019
		\$111,845	\$195,622	Research and Development	\$1,699,682,019
		\$138,254	\$166,926	N/A	\$0
		\$6,647	\$166,926	Research and Development	\$1,699,682,019
"39G3050"		\$22,025	\$166,926	Research and Development	\$1,699,682,019
"431662"		\$27,052	\$116,069	Research and Development	\$1,699,682,019
		\$67,603	\$116,069	Research and Development	\$1,699,682,019
"431668"	\$7,083	\$7,083	\$116,069	Research and Development	\$1,699,682,019
"32.2019.06.00"		\$14,331	\$116,069	Research and Development	\$1,699,682,019
"23862052025182"		\$53,563	\$68,360	Research and Development	\$1,699,682,019
"36.2023.00.00"		\$14,797	\$68,360	Research and Development	\$1,699,682,019
		\$25,848	\$163,251	N/A	\$0
		\$137,403	\$163,251	Research and Development	\$1,699,682,019
		\$39,324	\$39,324	N/A	\$0
"39G0681"		\$688	\$40,735	Research and Development	\$1,699,682,019
		\$40,047	\$40,735	Research and Development	\$1,699,682,019
		\$64,941	\$108,252	N/A	\$0
"431580"		\$42,741	\$108,252	Research and Development	\$1,699,682,019
"431698"		\$570	\$108,252	Research and Development	\$1,699,682,019
"39G3069"		\$22,248	\$205,443	Research and Development	\$1,699,682,019
		\$183,195	\$205,443	Research and Development	\$1,699,682,019
		\$55,247	\$55,247	Research and Development	\$1,699,682,019
		\$698,494	\$698,494	Research and Development	\$1,699,682,019
		\$125,925	\$125,925	Research and Development	\$1,699,682,019
"AV18-GA-01"		\$9,866	\$24,384	Research and Development	\$1,699,682,019
"AV23-GA-01"		\$14,518	\$24,384	Research and Development	\$1,699,682,019
"PAMP24000637SA0"		\$5,880	\$20,879	N/A	\$0
"22016275B00"		\$14,999	\$20,879	Research and Development	\$1,699,682,019
		\$7,250	\$1,029,711	N/A	\$0
		\$9,495	\$1,029,711	Research and Development	\$1,699,682,019
	\$31,469	\$1,012,966	\$1,029,711	N/A	\$0
	\$2,495,243	\$3,277,421	\$3,277,421	N/A	\$0
		\$20,826	\$20,826	Research and Development	\$1,699,682,019
		\$1,667	\$1,667	Research and Development	\$1,699,682,019
	\$168,001	\$168,001	\$168,001	N/A	\$0
"GA-ST02-040820-PCI"		\$200,000	\$335,543	N/A	\$0
		\$135,543	\$335,543	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
15.945	<i>Cooperative Research and Training Programs – Resources of the National Park System</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
15.945	Cooperative Research and Training Programs – Resources of the National Park System		
15.945	Cooperative Research and Training Programs – Resources of the National Park System		
15.945	<i>Cooperative Research and Training Programs – Resources of the National Park System</i>		<i>Kansas State University</i>
15.945	<i>Cooperative Research and Training Programs – Resources of the National Park System</i>		<i>University of Tennessee</i>
15.954	<i>National Park Service Conservation, Protection, Outreach, and Education</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
15.957	Emergency Supplemental Historic Preservation Fund		
15.RD	Life Cycle Cost Analysis	W912HZ-23-P-0087	
15.RD	MMC-Intern Program for Diversi	MMC-2611-48	
15.RD	<i>Situ Monitoring of Soil & Groundwater</i>	<i>BOA No. 1066</i>	<i>Battelle Savannah River</i>
15.U09	<i>Community Education & Outreach</i>	<i>480801-19G18</i>	<i>Morehouse School of Medicine</i>
15.U10	<i>Army Education Outreach Program</i>	<i>2098-20-48 FY2020</i>	<i>Academy of Applied Science</i>
Total Department of the Interior			
Department of Justice			
16.017	Sexual Assault Services Formula Program		
16.026	OVW Research and Evaluation Program		
16.034	COVID-19 -Coronavirus Emergency Supplemental Funding Program	COVID-19	
16.045	<i>Community-Based Violence Intervention and Prevention Initiative</i>		<i>Fulton County</i>
16.123	Community-Based Violence Prevention Program		
16.320	Services for Trafficking Victims		
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		
16.528	Enhanced Training and Services to End Violence and Abuse of Women Later in Life		
16.540	Juvenile Justice and Delinquency Prevention		
16.543	Missing Children's Assistance		
16.548	Delinquency Prevention Program		
16.550	State Justice Statistics Program for Statistical Analysis Centers		
16.554	National Criminal History Improvement Program (NCHIP)		
16.560	<i>National Institute of Justice Research, Evaluation, and Development Project Grants</i>		<i>RTI International</i>
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.560	<i>National Institute of Justice Research, Evaluation, and Development Project Grants</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
16.560	<i>National Institute of Justice Research, Evaluation, and Development Project Grants</i>		<i>Kennesaw State University Research and Service Foundation</i>
16.560	<i>National Institute of Justice Research, Evaluation, and Development Project Grants</i>		<i>Urban Institute</i>
16.575	Crime Victim Assistance		
16.575	<i>Crime Victim Assistance</i>		<i>Criminal Investigations and Network Analysis Center (CINA)</i>
16.576	Crime Victim Compensation		
16.582	<i>Crime Victim Assistance/Discretionary Grants</i>		<i>National Association of VOCA Assistance Administrators</i>
16.582	Crime Victim Assistance/Discretionary Grants		
16.582	<i>Crime Victim Assistance/Discretionary Grants</i>		<i>RTI International</i>
16.585	Treatment Court Discretionary Grant Program		
16.588	Violence Against Women Formula Grants		
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program		
16.593	Residential Substance Abuse Treatment for State Prisoners		
16.601	Corrections Training and Staff Development		
16.607	Bulletproof Vest Partnership Program		
16.607	Bulletproof Vest Partnership Program		
16.609	Project Safe Neighborhoods		
16.710	<i>Public Safety Partnership and Community Policing Grants</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
16.710	Public Safety Partnership and Community Policing Grants		
16.726	Juvenile Mentoring Program		
16.735	PREA Program: Strategic Support for PREA Implementation		
16.738	Edward Byrne Memorial Justice Assistance Grant Program		
16.741	DNA Backlog Reduction Program		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"39G0668"		\$13,385	\$602,034	N/A	\$0
		\$8,130	\$602,034	N/A	\$0
		\$538,513	\$602,034	Research and Development	\$1,699,682,019
"A230215S001"		\$31,432	\$602,034	Research and Development	\$1,699,682,019
"A240809S001"		\$10,574	\$602,034	Research and Development	\$1,699,682,019
"39G4159"		\$33,990	\$33,990	Research and Development	\$1,699,682,019
	\$291,013	\$1,323,285	\$1,323,285	N/A	\$0
		\$20,194	\$63,355	Research and Development	\$1,699,682,019
		\$17,139	\$63,355	Research and Development	\$1,699,682,019
"v2133-48"		\$26,022	\$63,355	Research and Development	\$1,699,682,019
"2230-48"		\$2,256	\$2,256	N/A	\$0
"2098-20-48"		\$638	\$638	N/A	\$0
	\$3,552,421	\$67,364,360			
	\$729,682	\$762,014	\$762,014	N/A	\$0
	\$40,964	\$239,644	\$239,644	Research and Development	\$1,699,682,019
		\$85,505	\$85,505	N/A	\$0
"CON016760"		\$60,680	\$60,680	Research and Development	\$1,699,682,019
	\$59,156	\$62,772	\$62,772	N/A	\$0
	\$33,382	\$153,177	\$153,177	N/A	\$0
		\$145,565	\$145,565	N/A	\$0
	\$64,395	\$82,318	\$82,318	N/A	\$0
	\$1,066,238	\$1,408,173	\$1,408,173	N/A	\$0
		\$737,344	\$737,344	N/A	\$0
	\$200,125	\$220,458	\$220,458	N/A	\$0
		\$191,588	\$191,588	N/A	\$0
		\$600,000	\$600,000	N/A	\$0
"1-312-0217204-65712L"		\$3,453	\$344,538	N/A	\$0
		\$307,207	\$344,538	Research and Development	\$1,699,682,019
"39G4240"		\$18,908	\$344,538	Research and Development	\$1,699,682,019
"431707"		\$15,842	\$344,538	Research and Development	\$1,699,682,019
"101749-0001-GTARC-01"		-\$872	\$344,538	Research and Development	\$1,699,682,019
	\$38,802,138	\$42,329,245	\$42,333,538	N/A	\$0
"CON018249"		\$4,293	\$42,333,538	Research and Development	\$1,699,682,019
		\$6,754,193	\$6,754,193	N/A	\$0
"CAP 24-1499"		\$4,949	\$697,888	N/A	\$0
		\$687,068	\$697,888	N/A	\$0
"XDBNQVHXHIK7"		\$5,871	\$697,888	N/A	\$0
	\$542,857	\$885,910	\$885,910	N/A	\$0
	\$2,762,600	\$3,974,678	\$3,974,678	N/A	\$0
		\$112,844	\$112,844	N/A	\$0
	\$612,999	\$879,501	\$879,501	N/A	\$0
		\$100,476	\$100,476	N/A	\$0
		\$2,426	\$97,528	N/A	\$0
	\$6,663	\$95,102	\$97,528	N/A	\$0
	\$189,425	\$263,836	\$263,836	N/A	\$0
"39G2015"		\$29,754	\$1,134,076	N/A	\$0
		\$1,104,322	\$1,134,076	N/A	\$0
		-\$9,053	-\$9,053	N/A	\$0
	\$122,969	\$152,193	\$152,193	N/A	\$0
	\$2,413,137	\$5,527,251	\$5,527,251	N/A	\$0
		\$2,724,670	\$2,724,670	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program		
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program		
16.753	Congressionally Recommended Awards		
16.754	Harold Rogers Prescription Drug Monitoring Program		
16.812	Second Chance Act Reentry Initiative		
16.827	Justice Reinvestment Initiative		
16.828	Swift, Certain, and Fair Supervision Program: Applying the Principles Behind Project HOPE		
16.833	National Sexual Assault Kit Initiative		Fulton County
16.833	National Sexual Assault Kit Initiative		
16.833	National Sexual Assault Kit Initiative		RTI International
16.836	Indigent Defense		
16.838	Comprehensive Opioid, Stimulant, and other Substances Use Program		
16.839	STOP School Violence		
16.922	Equitable Sharing Program		
16.RD	FY22 Palm Print Scanning Solutions	RWVUR000151640A	West Virginia University Research Corporation
16.RD	Large Scale Collection of Unconstrained Face and Iris Datasets in Rural and Urban Environments 2 (Phase 2)	SWVUR000150780A	West Virginia University Research Corporation
16.RD	On Assessing Iris Recognition Performance in the Presence of Ocular Diseases	SWVUR000132830A	West Virginia University Research Corporation
16.U11	DHS ICE/SLOT OT	FS 11404, 13401	
		FS	
		11001,11101,11201,11301,114	
16.U12	GOV TASK FORCE	01,30150,36388,36488	
16.U13	CJCC VAW&DOM VIOL	FS 36338, 36438	
16.U14	DEA overtime	29001	
16.U15	FBI Overtime agreements	Fund Source 21194	
Total Department of Justice			
Department of Labor			
17.002	Labor Force Statistics		
17.207	Employment Service/Wagner-Peyser Funded Activities		
17.225	COVID-19 -Unemployment Insurance	COVID-19	
17.225	Unemployment Insurance		
17.235	Senior Community Service Employment Program		
17.245	Trade Adjustment Assistance		
17.258	WIOA Adult Program		Atlanta Regional Commission
17.258	WIOA Adult Program		
			Central Savannah River Area Regional Commission
17.258	WIOA Adult Program		Middle Georgia Consortium, Inc.
			Northeast Georgia Regional Commission
17.258	WIOA Adult Program		Northwest Georgia Regional Commission
17.258	WIOA Adult Program		Northwest Georgia Regional Commission
17.258	WIOA Adult Program		River Valley Regional Commission
17.258	WIOA Adult Program		Southern Georgia Regional Commission
17.258	WIOA Adult Program		West Central Georgia Workforce Development Corporation
			Georgia Mountains Regional Commission
17.259	WIOA Youth Activities		Middle Georgia Consortium, Inc.
17.259	WIOA Youth Activities		
17.259	WIOA Youth Activities		Northeast Georgia Regional Commission
17.259	WIOA Youth Activities		Northwest Georgia Regional Commission
17.259	WIOA Youth Activities		Southern Georgia Regional Commission
17.259	WIOA Youth Activities		Three Rivers Regional Commission
17.261	Workforce Data Quality Initiative (WDQI)		
17.270	Reentry Employment Opportunities		
17.271	Work Opportunity Tax Credit Program (WOTC)		
17.273	Temporary Labor Certification for Foreign Workers		
17.274	YouthBuild		
			Southern Georgia Regional Commission
17.277	WIOA National Dislocated Worker Grants / WIA National Emergency Grants		

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$625,625	\$625,625	N/A	\$0
		\$128,849	\$128,849	N/A	\$0
	\$737,602	\$745,153	\$745,153	N/A	\$0
		\$28,021	\$28,021	N/A	\$0
		\$251,467	\$251,467	N/A	\$0
		\$100,530	\$100,530	N/A	\$0
	\$94,412	\$108,108	\$108,108	N/A	\$0
"J3Y1XYZYUFQ5"		\$631,449	\$1,575,565	N/A	\$0
	\$483,095	\$918,319	\$1,575,565	N/A	\$0
"12-312-0217208-66177L"		\$25,797	\$1,575,565	N/A	\$0
		\$138,602	\$138,602	N/A	\$0
	\$413,593	\$543,257	\$543,257	N/A	\$0
		\$1,292,826	\$1,292,826	N/A	\$0
		\$1,301,551	\$1,301,551	N/A	\$0
"09-097IIII-UGA"		\$96,408	\$90,444	Research and Development	\$1,699,682,019
"09097NNN"		-\$2,928	\$90,444	Research and Development	\$1,699,682,019
"09097EEEEUGA"		-\$3,036	\$90,444	Research and Development	\$1,699,682,019
		\$12,430	\$12,430	N/A	\$0
		\$2,012,667	\$2,012,667	N/A	\$0
		\$143,227	\$143,227	N/A	\$0
		\$190,038	\$190,038	N/A	\$0
		\$197,959	\$197,959	N/A	\$0
	\$49,375,432	\$80,209,624			
		\$1,723,395	\$1,723,395	N/A	\$0
		\$11,527,866	\$11,527,866	Employment Service Cluster	\$15,466,081
		\$3,664,135	\$476,024,723	N/A	\$0
		\$472,360,588	\$476,024,723	N/A	\$0
	\$1,782,754	\$1,868,020	\$1,868,020	N/A	\$0
		\$1,906,754	\$1,906,754	N/A	\$0
"wd1817.2"		\$298,934	\$21,418,533	WIOA Cluster	\$73,010,712
	\$16,534,416	\$18,252,266	\$21,418,533	WIOA Cluster	\$73,010,712
"WIOA1"		\$188,405	\$21,418,533	WIOA Cluster	\$73,010,712
"WIOA-AD-2024"		\$176,452	\$21,418,533	WIOA Cluster	\$73,010,712
"3552A"		\$882,834	\$21,418,533	WIOA Cluster	\$73,010,712
"01-15-108-CA1"		\$384,770	\$21,418,533	WIOA Cluster	\$73,010,712
"82717001"		\$257,888	\$21,418,533	WIOA Cluster	\$73,010,712
"11-15-16-08-015"		\$258,936	\$21,418,533	WIOA Cluster	\$73,010,712
"23-04 A001"		\$596,460	\$21,418,533	WIOA Cluster	\$73,010,712
"FY23WCGWD"		\$121,588	\$21,418,533	WIOA Cluster	\$73,010,712
"FY2023"		\$9,792	\$20,387,014	WIOA Cluster	\$73,010,712
	\$17,550,385	\$19,061,589	\$20,387,014	WIOA Cluster	\$73,010,712
"WIOA-OSY-2024"		\$263,539	\$20,387,014	WIOA Cluster	\$73,010,712
"3552Y"		\$122,095	\$20,387,014	WIOA Cluster	\$73,010,712
"01-15-20-989"		\$511,576	\$20,387,014	WIOA Cluster	\$73,010,712
"23-04 Y001, Y002"		\$114,915	\$20,387,014	WIOA Cluster	\$73,010,712
"270529166B"		\$303,508	\$20,387,014	WIOA Cluster	\$73,010,712
		\$869,352	\$869,352	N/A	\$0
		\$1,343,915	\$1,343,915	N/A	\$0
		\$606,706	\$606,706	N/A	\$0
		\$572,121	\$572,121	N/A	\$0
		\$2,315	\$2,315	N/A	\$0
"23-04 Q001"		\$23,270	\$6,504,372	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
17.277	WIOA National Dislocated Worker Grants / WIA National Emergency Grants		
17.278	WIOA Dislocated Worker Formula Grants		Middle Georgia Consortium, Inc.
17.278	WIOA Dislocated Worker Formula Grants		
17.278	WIOA Dislocated Worker Formula Grants		Northeast Georgia Regional Commission
17.278	WIOA Dislocated Worker Formula Grants		Northwest Georgia Regional Commission
17.278	WIOA Dislocated Worker Formula Grants		Southern Georgia Regional Commission
17.278	WIOA Dislocated Worker Formula Grants		Three Rivers Regional Commission
17.280	WIOA Dislocated Worker National Reserve Demonstration Grants		
17.280	WIOA Dislocated Worker National Reserve Demonstration Grants		
17.285	Registered Apprenticeship		
17.287	Job Corps Experimental Projects and Technical Assistance		
17.289	Community Project Funding/Congressionally Directed Spending		
17.502	Occupational Safety and Health Susan Harwood Training Grants		Georgia Southern University Research and Service Foundation, Inc.
17.502	Occupational Safety and Health Susan Harwood Training Grants		
17.502	Occupational Safety and Health Susan Harwood Training Grants		
17.504	Consultation Agreements		
17.600	Mine Health and Safety Grants		
17.801	Jobs for Veterans State Grants		
Total Department of Labor			
Department of State			
19.009	Academic Exchange Programs - Undergraduate Programs		World Learning, Inc.
19.009	Academic Exchange Programs - Undergraduate Programs		
19.009	Academic Exchange Programs - Undergraduate Programs		
19.009	Academic Exchange Programs - Undergraduate Programs		IREX
19.009	Academic Exchange Programs - Undergraduate Programs		IREX
19.009	Academic Exchange Programs - Undergraduate Programs		IREX
19.009	Academic Exchange Programs - Undergraduate Programs		Kennesaw State University Research and Service Foundation
19.009	Academic Exchange Programs - Undergraduate Programs		World Learning, Inc.
19.017	Environmental and Scientific Partnerships and Programs		Venturewell
19.017	Environmental and Scientific Partnerships and Programs		Venturewell
19.019	International Programs to Combat Human Trafficking		International Labour Organization
19.019	International Programs to Combat Human Trafficking		
19.040	Public Diplomacy Programs		
19.040	Public Diplomacy Programs		
19.345	International Programs to Support Democracy, Human Rights and Labor		
19.408	Academic Exchange Programs - Teachers		IREX
19.408	Academic Exchange Programs - Teachers		IREX
19.421	Academic Exchange Programs - English Language Programs		FHI 360
19.500	Middle East Partnership Initiative		American University of Beirut
19.665	Cyberspace and Digital Policy		
19.900	AECCA/ESF PD Programs		
19.900	AECCA/ESF PD Programs		
19.901	Export Control and Related Border Security		
Total Department of State			
Department of Transportation			
20.106	Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs		
20.106	COVID-19 -Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	COVID-19	
20.109	Air Transportation Centers of Excellence		Arizona State University
20.109	Air Transportation Centers of Excellence		
20.109	Air Transportation Centers of Excellence		Chatham Area Transit Authority (CAT)
20.109	Air Transportation Centers of Excellence		Florida Institute of Technology
20.109	Air Transportation Centers of Excellence		National Academy of Sciences
20.109	Air Transportation Centers of Excellence		National Academy of Sciences
20.109	Air Transportation Centers of Excellence		National Academy of Sciences
20.109	Air Transportation Centers of Excellence		Texas A&M Transportation Institute
20.109	Air Transportation Centers of Excellence		The National Academies of Sciences, Engineering, and Medicine
20.109	Air Transportation Centers of Excellence		University of California, Davis

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
	\$6,012,035	\$6,481,102	\$6,504,372	N/A	\$0
"WIOA-DW-2024"		\$322,943	\$31,205,165	WIOA Cluster	\$73,010,712
	\$26,258,513	\$30,273,630	\$31,205,165	WIOA Cluster	\$73,010,712
"3552D"		\$133,623	\$31,205,165	WIOA Cluster	\$73,010,712
"136211"		\$102,291	\$31,205,165	WIOA Cluster	\$73,010,712
"23-04 D001"		\$57,372	\$31,205,165	WIOA Cluster	\$73,010,712
"581656795"		\$315,306	\$31,205,165	WIOA Cluster	\$73,010,712
		\$93,216	\$267,586	N/A	\$0
	\$84,365	\$174,370	\$267,586	N/A	\$0
		\$435,016	\$435,016	N/A	\$0
		\$146,103	\$146,103	N/A	\$0
		\$1,424	\$1,424	Research and Development	\$1,699,682,019
"63828383-3"		\$132,817	\$263,685	N/A	\$0
		\$31,326	\$263,685	Research and Development	\$1,699,682,019
		\$99,542	\$263,685	N/A	\$0
		\$1,285,463	\$1,285,463	N/A	\$0
		\$230,116	\$230,116	N/A	\$0
		\$3,938,215	\$3,938,215	Employment Service Cluster	\$15,466,081
	\$68,222,468	\$582,527,859			
"CBPSA20-SAVSU01"		\$4,249	\$289,095	N/A	\$0
		\$15,023	\$289,095	Research and Development	\$1,699,682,019
		\$24,097	\$289,095	N/A	\$0
"CON018605"		\$36,998	\$289,095	Research and Development	\$1,699,682,019
"FY23YALICLUGA04"		\$166,642	\$289,095	Research and Development	\$1,699,682,019
"FY24YALICLUGA05"		\$25,132	\$289,095	Research and Development	\$1,699,682,019
"431634"		\$3,388	\$289,095	Research and Development	\$1,699,682,019
"IDEAS22-GAGwinnett01"		\$13,566	\$289,095	N/A	\$0
"210626"		\$24,000	\$23,950	N/A	\$0
"23961"		-\$50	\$23,950	Research and Development	\$1,699,682,019
"40426630"		\$53,819	\$6,663,837	Research and Development	\$1,699,682,019
	\$3,916,021	\$6,610,018	\$6,663,837	Research and Development	\$1,699,682,019
		\$249,799	\$1,957,654	N/A	\$0
	\$1,034,906	\$1,707,855	\$1,957,654	Research and Development	\$1,699,682,019
	\$115,863	\$867,315	\$867,315	Research and Development	\$1,699,682,019
"CON017849"		\$233,579	\$478,440	Research and Development	\$1,699,682,019
"CON018304"		\$244,861	\$478,440	Research and Development	\$1,699,682,019
"CON018809"		\$15,121	\$15,121	Research and Development	\$1,699,682,019
"144348"		\$82,484	\$82,484	Research and Development	\$1,699,682,019
		-\$96,075	-\$96,075	Research and Development	\$1,699,682,019
		\$164,210	\$323,434	N/A	\$0
		\$159,224	\$323,434	Research and Development	\$1,699,682,019
		-\$282	-\$282	Research and Development	\$1,699,682,019
	\$5,066,790	\$10,604,973			
	\$37,708,677	\$37,833,245	\$37,853,419	N/A	\$0
	\$20,174	\$20,174	\$37,853,419	N/A	\$0
"132631"		-\$15,553	\$8,763,433	Research and Development	\$1,699,682,019
	\$1,117,713	\$7,569,003	\$8,763,433	Research and Development	\$1,699,682,019
"152404"		\$289,661	\$8,763,433	Research and Development	\$1,699,682,019
"151960"		\$185,219	\$8,763,433	Research and Development	\$1,699,682,019
"144434"		\$63,191	\$8,763,433	Research and Development	\$1,699,682,019
"150058"		\$150,663	\$8,763,433	Research and Development	\$1,699,682,019
"153761"		\$47,546	\$8,763,433	Research and Development	\$1,699,682,019
"151905"		\$36,781	\$8,763,433	Research and Development	\$1,699,682,019
"151855"		\$51,154	\$8,763,433	Research and Development	\$1,699,682,019
"202042"		\$226,607	\$8,763,433	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
20.109	<i>Air Transportation Centers of Excellence</i>		<i>University of Florida</i>
20.109	<i>Air Transportation Centers of Excellence</i>		<i>University of Florida</i>
20.109	<i>Air Transportation Centers of Excellence</i>		<i>University of Florida</i>
20.109	<i>Air Transportation Centers of Excellence</i>		<i>University of Florida</i>
20.109	<i>Air Transportation Centers of Excellence</i>		<i>University of Texas at Arlington</i>
20.109	<i>Air Transportation Centers of Excellence</i>		<i>University of Texas at Austin</i>
20.200	Highway Research and Development Program		
20.200	<i>Highway Research and Development Program</i>		<i>Iowa State University</i>
20.200	<i>Highway Research and Development Program</i>		<i>Oklahoma State University</i>
20.200	<i>Highway Research and Development Program</i>		<i>Southern Methodist University</i>
20.205	COVID-19 -Highway Planning and Construction	COVID-19	
20.205	<i>Highway Planning and Construction</i>		<i>Atlanta Regional Commission</i>
20.205	Highway Planning and Construction		
20.205	Highway Planning and Construction		
20.205	<i>Highway Planning and Construction</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
20.205	<i>Highway Planning and Construction</i>		<i>Kennesaw State University Research and Service Foundation</i>
20.205	<i>Highway Planning and Construction</i>		<i>University of California, Davis</i>
20.205	<i>Highway Planning and Construction</i>		<i>University of Florida</i>
20.205	<i>Highway Planning and Construction</i>		<i>University of Illinois at Urbana-Champaign</i>
20.205	<i>Highway Planning and Construction</i>		<i>University of Maryland, Baltimore County</i>
20.205	<i>Highway Planning and Construction</i>		<i>University of Memphis</i>
20.215	Highway Training and Education		
20.215	<i>Highway Training and Education</i>		<i>University of Florida</i>
20.218	Motor Carrier Safety Assistance		
20.219	Recreational Trails Program		
20.232	Commercial Driver's License Program Implementation Grant		
20.235	Commercial Motor Vehicle Operator Safety Training Grants		
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements		
20.325	Consolidated Rail Infrastructure and Safety Improvements		
20.500	Federal Transit Capital Investment Grants		
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research		
20.507	COVID-19 -Federal Transit Formula Grants	COVID-19	
20.507	COVID-19 -Federal Transit Formula Grants	COVID-19	
20.507	Federal Transit Formula Grants		
20.507	Federal Transit Formula Grants		
20.509	COVID-19 -Formula Grants for Rural Areas and Tribal Transit Program	COVID-19	
20.509	Formula Grants for Rural Areas and Tribal Transit Program		
20.513	COVID-19 -Enhanced Mobility of Seniors and Individuals with Disabilities	COVID-19	
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities		
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities		
20.522	Alternatives Analysis		
20.525	State of Good Repair Grants Program		
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs		
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs		
20.526	Rail Fixed Guideway Public Transportation System State Safety Oversight		
20.528	Formula Grant Program		
20.529	Bus Testing		
20.530	Public Transportation Innovation		
20.600	State and Community Highway Safety		
20.600	<i>State and Community Highway Safety</i>		<i>Kennesaw State University Research and Service Foundation</i>
20.600	<i>State and Community Highway Safety</i>		<i>Kennesaw State University Research and Service Foundation</i>
20.600	<i>State and Community Highway Safety</i>		<i>Kennesaw State University Research and Service Foundation</i>
20.600	<i>State and Community Highway Safety</i>		<i>Kennesaw State University Research and Service Foundation</i>
20.600	State and Community Highway Safety		
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements		
20.615	E-911 Grant Program		
20.616	National Priority Safety Programs		
20.700	Pipeline Safety Program State Base Grant		

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"139703"		\$28,106	\$8,763,433	Research and Development	\$1,699,682,019
"148920"		\$27,933	\$8,763,433	Research and Development	\$1,699,682,019
"151899"		\$5,935	\$8,763,433	Research and Development	\$1,699,682,019
"151912"		\$17,842	\$8,763,433	Research and Development	\$1,699,682,019
"151458"		\$38,832	\$8,763,433	Research and Development	\$1,699,682,019
"202056"		\$40,513	\$8,763,433	Research and Development	\$1,699,682,019
	\$1,886,339	\$3,481,238	\$3,566,630	N/A	\$0
"204063"		\$22,680	\$3,566,630	Research and Development	\$1,699,682,019
"138632"		\$31,837	\$3,566,630	Research and Development	\$1,699,682,019
"202087"		\$30,875	\$3,566,630	Research and Development	\$1,699,682,019
	\$1,655,589	\$46,667,962	\$1,955,518,491	N/A	\$0
"WVWVETVAGGBU5"		\$150,167	\$1,955,518,491	N/A	\$0
	\$15,947	\$169,844	\$1,955,518,491	Research and Development	\$1,699,682,019
	\$67,240,040	\$1,907,899,788	\$1,955,518,491	N/A	\$0
"63828383-4"	\$95,779	\$238,309	\$1,955,518,491	Research and Development	\$1,699,682,019
"431753"		\$31,868	\$1,955,518,491	Research and Development	\$1,699,682,019
"132605"		\$208,734	\$1,955,518,491	Research and Development	\$1,699,682,019
"146137"		\$8,929	\$1,955,518,491	Research and Development	\$1,699,682,019
"141737"		\$56,131	\$1,955,518,491	Research and Development	\$1,699,682,019
"148676"		\$64,448	\$1,955,518,491	Research and Development	\$1,699,682,019
"A24-0045-S001"		\$22,311	\$1,955,518,491	Research and Development	\$1,699,682,019
		\$129,269	\$145,137	N/A	\$0
"146078"		\$15,868	\$145,137	Research and Development	\$1,699,682,019
		\$16,614,085	\$16,614,085	Federal Motor Carrier Safety Assistance (FMCSA)	\$16,693,021
	\$1,813,706	\$1,910,245	\$1,910,245	N/A	\$0
		\$777,548	\$777,548	N/A	\$0
		\$104,366	\$104,366	N/A	\$0
		\$78,936	\$78,936	Federal Motor Carrier Safety Assistance (FMCSA)	\$16,693,021
		\$675,919	\$675,919	N/A	\$0
	\$2,198,703	\$2,198,703	\$2,198,703	Federal Transit Cluster	\$41,466,274
	\$3,742,336	\$4,045,313	\$4,045,313	N/A	\$0
		\$5,715,761	\$31,635,445	Federal Transit Cluster	\$41,466,274
	\$1,320,686	\$1,320,686	\$31,635,445	Federal Transit Cluster	\$41,466,274
		\$14,468,265	\$31,635,445	Federal Transit Cluster	\$41,466,274
	\$10,129,023	\$10,130,733	\$31,635,445	Federal Transit Cluster	\$41,466,274
	\$6,248,093	\$19,650,386	\$42,426,052	N/A	\$0
	\$18,293,200	\$22,775,666	\$42,426,052	N/A	\$0
	\$1,312,247	\$1,312,247	\$11,420,629	Transit Services Programs Cluster	\$11,420,629
		\$34,131	\$11,420,629	Transit Services Programs Cluster	\$11,420,629
	\$8,429,922	\$10,074,251	\$11,420,629	Transit Services Programs Cluster	\$11,420,629
		\$27,767	\$27,767	N/A	\$0
		\$78	\$78	Federal Transit Cluster	\$41,466,274
		\$1,204,594	\$7,632,048	Federal Transit Cluster	\$41,466,274
	\$6,247,357	\$6,427,454	\$7,632,048	Federal Transit Cluster	\$41,466,274
		\$156,556	\$156,556	N/A	\$0
		\$304,796	\$304,796	N/A	\$0
		\$100,410	\$100,410	N/A	\$0
		\$6,175	\$14,095,180	Highway Safety Cluster	\$24,819,409
"431628"		\$96	\$14,095,180	Research and Development	\$1,699,682,019
"431687"		\$5,939	\$14,095,180	Research and Development	\$1,699,682,019
"431705"		\$28,312	\$14,095,180	Research and Development	\$1,699,682,019
"431735"		\$6,907	\$14,095,180	Research and Development	\$1,699,682,019
	\$12,352,689	\$14,047,751	\$14,095,180	Highway Safety Cluster	\$24,819,409
		\$199,488	\$199,488	N/A	\$0
		-\$810	-\$810	N/A	\$0
	\$724,259	\$10,765,483	\$10,765,483	Highway Safety Cluster	\$24,819,409
		\$1,301,422	\$1,301,422	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
20.701	<i>University Transportation Centers Program</i>		<i>Missouri University of Science and Technology</i>
20.701	<i>University Transportation Centers Program</i>		<i>Missouri University of Science and Technology</i>
20.701	<i>University Transportation Centers Program</i>		<i>North Carolina Agricultural and Technical State University</i>
20.701	<i>University Transportation Centers Program</i>		<i>Texas A&M University</i>
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants		
20.823	Port Infrastructure Development Program		
20.901	Payments for Essential Air Services		
20.930	Payments for Small Community Air Service Development		
20.934	Nationally Significant Freight and Highway Projects		
Total Department of Transportation			
Department of the Treasury			
21.009	Volunteer Income Tax Assistance (VITA) Matching Grant Program		
21.016	Equitable Sharing		
21.023	COVID-19 -Emergency Rental Assistance Program	COVID-19	
21.026	COVID-19 -Homeowner Assistance Fund	COVID-19	
21.027	COVID-19 -Coronavirus State and Local Fiscal Recovery Funds	COVID-19	
21.027	<i>COVID-19 -Coronavirus State and Local Fiscal Recovery Funds</i>	<i>COVID-19</i>	<i>Fulton County</i>
21.027	<i>COVID-19 -Coronavirus State and Local Fiscal Recovery Funds</i>	<i>COVID-19</i>	<i>Georgia Southern University Research and Service Foundation, Inc.</i>
21.027	<i>COVID-19 -Coronavirus State and Local Fiscal Recovery Funds</i>	<i>COVID-19</i>	<i>Southeast Georgia Health System</i>
21.027	COVID-19 -Coronavirus State and Local Fiscal Recovery Funds	COVID-19	
21.029	COVID-19 -Coronavirus Capital Projects Fund	COVID-19	
21.031	State Small Business Credit Initiative Technical Assistance Grant Program		
Total Department of Treasury			
Appalachian Regional Commission			
23.002	Appalachian Area Development		
23.011	Appalachian Research, Technical Assistance, and Demonstration Projects		
Total Appalachian Regional Commission			
General Services Administration			
39.003	Donation of Federal Surplus Personal Property		
39.RD	<i>BRIDGE CONTRACT</i>	<i>D9941</i>	<i>Jacobs Technology, Inc.</i>
39.RD	<i>CHIMERA TRI-A SV PRE-ITEA</i>	<i>D8897</i>	<i>Dynetics, Inc.</i>
39.RD	HUMANS FACTOR SUPPORT OF	GS05Q17BMD0004-47QFLA20F0135	
39.RD	<i>JMPS/ FALCONVIEW SUSTAINMENT FOPR</i>	<i>D9661</i>	<i>Northrop Grumman Corporation</i>
39.RD	<i>USAF LEGACY IT SYSTEM/WEB APPLICATIONS SUPPORT, ENHANCEMENT AND MODERNIZATI</i>	<i>DA090</i>	<i>ManTech Advanced Systems International, Inc.</i>
Total General Services Administration			
Library of Congress			
42.010	<i>Teaching with Primary Sources</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
42.014	Affiliate Centers for the Book Programming Grants		
42.U16	<i>Community Assets Support of Teaching and Learning</i>	<i>WAYNEU00002</i>	<i>Waynesburg University</i>
Total Library of Congress			
National Aeronautics and Space Administration			
43.001	<i>Science</i>		<i>SETI Institute</i>
43.001	Science		
43.001	Science		
43.001	<i>Science</i>		<i>Analytical Mechanics Associates, Inc.</i>
43.001	<i>Science</i>		<i>Analytical Mechanics Associates, Inc.</i>
43.001	<i>Science</i>		<i>Analytical Mechanics Associates, Inc.</i>
43.001	<i>Science</i>		<i>Analytical Mechanics Associates, Inc.</i>
43.001	<i>Science</i>		<i>Arizona State University</i>
43.001	<i>Science</i>		<i>Auburn University</i>
43.001	<i>Science</i>		<i>Bay Area Environmental Research Institute</i>
43.001	<i>Science</i>		<i>California Institute of Technology</i>

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"141379"		\$45,250	\$509,726	Research and Development	\$1,699,682,019
"144725"		\$184,315	\$509,726	Research and Development	\$1,699,682,019
"270204D"		\$140,133	\$509,726	Research and Development	\$1,699,682,019
"202057"		\$140,028	\$509,726	Research and Development	\$1,699,682,019
		\$574,117	\$574,117	N/A	\$0
		\$4,235,116	\$4,235,116	N/A	\$0
		\$6,926	\$6,926	Research and Development	\$1,699,682,019
		\$174,939	\$174,939	N/A	\$0
		\$299,992	\$299,992	N/A	\$0
	\$182,552,479	\$2,158,117,585			
	\$2,500	\$76,056	\$76,056	Research and Development	\$1,699,682,019
		\$444,275	\$444,275	N/A	\$0
		\$44,336,871	\$44,336,871	N/A	\$0
		\$111,078,590	\$111,078,590	N/A	\$0
		\$1,315,572	\$699,019,438	N/A	\$0
"22-0328"		\$151	\$699,019,438	N/A	\$0
"39G2957"		\$142,375	\$699,019,438	Research and Development	\$1,699,682,019
"1"		\$57,374	\$699,019,438	Research and Development	\$1,699,682,019
	\$571,347,822	\$697,503,966	\$699,019,438	N/A	\$0
	\$7,266,930	\$7,464,350	\$7,464,350	N/A	\$0
		\$1,043,524	\$1,043,524	N/A	\$0
	\$578,617,252	\$863,463,104			
	\$1,809,416	\$1,820,457	\$1,820,457	N/A	\$0
	\$843,916	\$1,219,420	\$1,219,420	N/A	\$0
	\$2,653,332	\$3,039,877			
		\$2,004,699	\$2,004,699	N/A	\$0
"B1244010003"		\$402,889	\$3,070,640	Research and Development	\$1,699,682,019
"DI-SC-16-01"		\$40,058	\$3,070,640	Research and Development	\$1,699,682,019
		\$4,512	\$3,070,640	Research and Development	\$1,699,682,019
"5300027015 R1"		\$2,172,735	\$3,070,640	Research and Development	\$1,699,682,019
"31593-23-TM-S-28478"		\$450,446	\$3,070,640	Research and Development	\$1,699,682,019
	\$0	\$5,075,339			
"39G4277"		\$1,446	\$1,446	N/A	\$0
		\$52,120	\$52,120	Research and Development	\$1,699,682,019
"GRANT NO GA08C0016"		\$4,025	\$4,025	N/A	\$0
	\$0	\$57,591			
"SC 3819"		\$1,531	\$16,504,637	N/A	\$0
		\$23,332	\$16,504,637	N/A	\$0
		\$530,613	\$16,504,637	Research and Development	\$1,699,682,019
"153778"		\$1,085,620	\$16,504,637	Research and Development	\$1,699,682,019
"153828"		\$462,966	\$16,504,637	Research and Development	\$1,699,682,019
"201923"		\$411,946	\$16,504,637	Research and Development	\$1,699,682,019
"202444"		\$185,197	\$16,504,637	Research and Development	\$1,699,682,019
"153221"		\$13,464	\$16,504,637	Research and Development	\$1,699,682,019
"22PHYS209394UGRF"		\$19,625	\$16,504,637	Research and Development	\$1,699,682,019
"AGMT DTD 7/14/2022"		-\$4,663	\$16,504,637	Research and Development	\$1,699,682,019
"1692937"		-\$1,897	\$16,504,637	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
<i>43.001 Science</i>			<i>California Institute of Technology</i>
<i>43.001 Science</i>			<i>Clemson University</i>
<i>43.001 Science</i>			<i>Continuum Dynamics, Inc.</i>
<i>43.001 Science</i>			<i>Cornell University</i>
<i>43.001 Science</i>			<i>Dartmouth College</i>
<i>43.001 Science</i>			<i>Florida International University</i>
<i>43.001 Science</i>			<i>Florida State University</i>
<i>43.001 Science</i>			<i>Georgia Southern University Research and Service Foundation, Inc.</i>
<i>43.001 Science</i>			<i>Global Technology Connection, Inc.</i>
<i>43.001 Science</i>			<i>Honeybee Robotics</i>
<i>43.001 Science</i>			<i>Jacobs Technology, Inc.</i>
<i>43.001 Science</i>			<i>Jacobs Technology, Inc.</i>
<i>43.001 Science</i>			<i>Jacobs Technology, Inc.</i>
<i>43.001 Science</i>			<i>Jacobs Technology, Inc.</i>
<i>43.001 Science</i>			<i>Jacobs Technology, Inc.</i>
<i>43.001 Science</i>			<i>Jacobs Technology, Inc.</i>
<i>43.001 Science</i>			<i>Jet Propulsion Laboratory</i>
<i>43.001 Science</i>			<i>Jet Propulsion Laboratory</i>
<i>43.001 Science</i>			<i>Jet Propulsion Laboratory</i>
<i>43.001 Science</i>			<i>Jet Propulsion Laboratory</i>
<i>43.001 Science</i>			<i>Jet Propulsion Laboratory</i>
<i>43.001 Science</i>			<i>Jet Propulsion Laboratory</i>
<i>43.001 Science</i>			<i>Jet Propulsion Laboratory</i>
<i>43.001 Science</i>			<i>Massachusetts Institute of Technology</i>
<i>43.001 Science</i>			<i>Massachusetts Institute of Technology</i>
<i>43.001 Science</i>			<i>Northern Arizona University</i>
<i>43.001 Science</i>			<i>Pennsylvania State University</i>
<i>43.001 Science</i>			<i>Physical Sciences, Inc.</i>
<i>43.001 Science</i>			<i>Plasma Processes, LLC</i>
<i>43.001 Science</i>			<i>SETI Institute</i>
<i>43.001 Science</i>			<i>Southwest Research Institute</i>
<i>43.001 Science</i>			<i>Space Dynamics Laboratory</i>
<i>43.001 Science</i>			<i>Space Dynamics Laboratory</i>
<i>43.001 Science</i>			<i>Space Telescope Science Institute</i>
<i>43.001 Science</i>			<i>Space Telescope Science Institute</i>
<i>43.001 Science</i>			<i>Spelman College</i>
<i>43.001 Science</i>			<i>Stanford University</i>
<i>43.001 Science</i>			<i>Stanford University</i>
<i>43.001 Science</i>			<i>TeamScape, LLC</i>
<i>43.001 Science</i>			<i>The Johns Hopkins University Applied Physics Laboratory, LLC</i>
<i>43.001 Science</i>			<i>The National Institute of Aerospace</i>
<i>43.001 Science</i>			<i>University of Arizona</i>
<i>43.001 Science</i>			<i>University of Arizona</i>
<i>43.001 Science</i>			<i>University of California</i>
<i>43.001 Science</i>			<i>University of California, Riverside</i>
<i>43.001 Science</i>			<i>University of Central Florida</i>
<i>43.001 Science</i>			<i>University of Illinois at Urbana- Champaign</i>
<i>43.001 Science</i>			<i>University of Maryland Foundation, Inc.</i>
<i>43.001 Science</i>			<i>University of Southern California</i>
<i>43.001 Science</i>			<i>Vanderbilt University</i>
<i>43.001 Science</i>			<i>XAnalytix Systems, LLC</i>
<i>43.001 Science</i>			
<i>43.002 Aeronautics</i>			
<i>43.002 Aeronautics</i>			
<i>43.002 Aeronautics</i>			<i>Crown Consulting, Inc.</i>
<i>43.002 Aeronautics</i>			<i>Jet Propulsion Laboratory</i>
<i>43.002 Aeronautics</i>			<i>North Carolina Agricultural and Technical State University</i>
<i>43.002 Aeronautics</i>			<i>Stanford University</i>
<i>43.003 Exploration</i>			

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"1707390"		\$49,988	\$16,504,637	Research and Development	\$1,699,682,019
"2697-204-2016835"		\$2,060	\$16,504,637	Research and Development	\$1,699,682,019
"146215"		\$17,076	\$16,504,637	Research and Development	\$1,699,682,019
"150338"		\$196,349	\$16,504,637	Research and Development	\$1,699,682,019
"146703"		\$15,214	\$16,504,637	Research and Development	\$1,699,682,019
"149613"		\$159,792	\$16,504,637	Research and Development	\$1,699,682,019
"149625"		\$275,661	\$16,504,637	Research and Development	\$1,699,682,019
"63828383-5"		\$37,607	\$16,504,637	Research and Development	\$1,699,682,019
"151283"		\$48,432	\$16,504,637	Research and Development	\$1,699,682,019
"154079"		\$1,273	\$16,504,637	Research and Development	\$1,699,682,019
"152359"		\$16,156	\$16,504,637	Research and Development	\$1,699,682,019
"152863"		\$167,031	\$16,504,637	Research and Development	\$1,699,682,019
"153290"		\$81,475	\$16,504,637	Research and Development	\$1,699,682,019
"153458"		\$93,679	\$16,504,637	Research and Development	\$1,699,682,019
"208980"		\$49,865	\$16,504,637	Research and Development	\$1,699,682,019
"210186"		\$14,035	\$16,504,637	Research and Development	\$1,699,682,019
"J2N33319FMS"		\$53,202	\$16,504,637	Research and Development	\$1,699,682,019
"140616"		\$7,406	\$16,504,637	Research and Development	\$1,699,682,019
"144911"		\$36,329	\$16,504,637	Research and Development	\$1,699,682,019
"149897"		\$146,669	\$16,504,637	Research and Development	\$1,699,682,019
"149941"		\$139,205	\$16,504,637	Research and Development	\$1,699,682,019
"153200"		\$39,595	\$16,504,637	Research and Development	\$1,699,682,019
"1642652"		\$9,732	\$16,504,637	Research and Development	\$1,699,682,019
"1665462"		\$5,596	\$16,504,637	Research and Development	\$1,699,682,019
"1695984"		\$192,992	\$16,504,637	Research and Development	\$1,699,682,019
"201541"		\$33,402	\$16,504,637	Research and Development	\$1,699,682,019
"146406"		\$82,763	\$16,504,637	Research and Development	\$1,699,682,019
"146523"		\$108,899	\$16,504,637	Research and Development	\$1,699,682,019
"1003545"		-\$1,163	\$16,504,637	Research and Development	\$1,699,682,019
"146532"		\$643,447	\$16,504,637	Research and Development	\$1,699,682,019
"150553"		-\$12,038	\$16,504,637	Research and Development	\$1,699,682,019
"146119"		\$7,905	\$16,504,637	Research and Development	\$1,699,682,019
"SC3923"		\$14,306	\$16,504,637	Research and Development	\$1,699,682,019
"100533"		\$279,642	\$16,504,637	Research and Development	\$1,699,682,019
"144823"		\$31,194	\$16,504,637	Research and Development	\$1,699,682,019
"CP0065524"		-\$227	\$16,504,637	Research and Development	\$1,699,682,019
"145328"		\$92,783	\$16,504,637	Research and Development	\$1,699,682,019
"CON012814"		\$40,028	\$16,504,637	Research and Development	\$1,699,682,019
"152587"		\$3,581	\$16,504,637	Research and Development	\$1,699,682,019
"CON015829"		\$113,182	\$16,504,637	Research and Development	\$1,699,682,019
"CON019199"		\$6,322	\$16,504,637	Research and Development	\$1,699,682,019
"208861"		\$17,070	\$16,504,637	Research and Development	\$1,699,682,019
"208585"		\$48,599	\$16,504,637	Research and Development	\$1,699,682,019
"146318"		\$8,694	\$16,504,637	Research and Development	\$1,699,682,019
"123194"		\$14,562	\$16,504,637	Research and Development	\$1,699,682,019
"136592"		\$51,607	\$16,504,637	Research and Development	\$1,699,682,019
"143845"		\$26,454	\$16,504,637	Research and Development	\$1,699,682,019
"144500"		\$213,408	\$16,504,637	Research and Development	\$1,699,682,019
"149624"		\$332,559	\$16,504,637	Research and Development	\$1,699,682,019
"152182"		\$209,798	\$16,504,637	Research and Development	\$1,699,682,019
"12132826487201"		\$40,576	\$16,504,637	Research and Development	\$1,699,682,019
"149280"		\$81,570	\$16,504,637	Research and Development	\$1,699,682,019
"146900"		\$105,456	\$16,504,637	Research and Development	\$1,699,682,019
"153135"		\$34,983	\$16,504,637	Research and Development	\$1,699,682,019
	\$1,518,144	\$9,291,122	\$16,504,637	Research and Development	\$1,699,682,019
		\$22,367	\$4,601,140	N/A	\$0
	\$1,769,412	\$3,718,856	\$4,601,140	Research and Development	\$1,699,682,019
"137186"		\$61,067	\$4,601,140	Research and Development	\$1,699,682,019
"141362"		\$60,921	\$4,601,140	Research and Development	\$1,699,682,019
"144031"		\$448,065	\$4,601,140	Research and Development	\$1,699,682,019
"144059"		\$289,864	\$4,601,140	Research and Development	\$1,699,682,019
	\$71,815	\$107,757	\$107,757	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
43.008	<i>Office of Stem Engagement (OSTEM)</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
43.008	Office of Stem Engagement (OSTEM)		
43.008	Office of Stem Engagement (OSTEM)		
43.008	<i>Office of Stem Engagement (OSTEM)</i>		<i>Kennesaw State University Research and Service Foundation</i>
43.008	<i>Office of Stem Engagement (OSTEM)</i>		<i>Kennesaw State University Research and Service Foundation</i>
43.008	<i>Office of Stem Engagement (OSTEM)</i>		<i>Prairie View A&M University</i>
43.008	Office of Stem Engagement (OSTEM)		
43.012	Space Technology		
43.012	Space Technology		
43.012	<i>Space Technology</i>		<i>Auburn University</i>
43.012	<i>Space Technology</i>		<i>Baylor University</i>
43.012	<i>Space Technology</i>		<i>New Jersey Institute of Technology</i>
43.012	<i>Space Technology</i>		<i>University of California, Davis</i>
43.014	Congressionally Directed Programs		
Total National Aeronautics and Space Administration			
<u>Institute of Museum and Library Services or National Endowment for the Arts or National Endowment for the Humanities or Peace Corps</u>			
45.024	Promotion of the Arts Grants to Organizations and Individuals		
45.024	Promotion of the Arts Grants to Organizations and Individuals		
45.025	<i>Promotion of the Arts Partnership Agreements</i>		<i>South Arts, Inc.</i>
45.025	Promotion of the Arts Partnership Agreements		
45.025	<i>Promotion of the Arts Partnership Agreements</i>		<i>Georgia Council for the Arts</i>
45.130	Promotion of the Humanities Challenge Grants		
45.149	Promotion of the Humanities Division of Preservation and Access		
45.149	Promotion of the Humanities Division of Preservation and Access		
45.149	<i>Promotion of the Humanities Division of Preservation and Access</i>		<i>Kennesaw State University Research and Service Foundation</i>
45.149	<i>Promotion of the Humanities Division of Preservation and Access</i>		<i>West Virginia University Research Corporation</i>
45.160	<i>Promotion of the Humanities Fellowships and Stipends</i>		<i>Kennesaw State University Research and Service Foundation</i>
45.160	Promotion of the Humanities Fellowships and Stipends		
45.161	<i>Promotion of the Humanities Research</i>		<i>Yale University</i>
45.162	Promotion of the Humanities Teaching and Learning Resources and Curriculum Development		
45.162	Promotion of the Humanities Teaching and Learning Resources and Curriculum Development		
45.163	Promotion of the Humanities Professional Development		
45.163	Promotion of the Humanities Professional Development		
45.164	<i>Promotion of the Humanities Public Programs</i>		<i>National Writing Project</i>
45.164	<i>Promotion of the Humanities Public Programs</i>		<i>Association of Tribal Archives, Libraries, and Museums</i>
45.169	<i>Promotion of the Humanities Office of Digital Humanities</i>		<i>South Carolina Department of Natural Resources</i>
45.169	Promotion of the Humanities Office of Digital Humanities		
45.169	<i>Promotion of the Humanities Office of Digital Humanities</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
45.169	<i>Promotion of the Humanities Office of Digital Humanities</i>		<i>South Carolina Department of Natural Resources</i>
45.310	Grants to States		
45.312	<i>National Leadership Grants</i>		<i>Middle Georgia Regional Library</i>
45.313	<i>Laura Bush 21st Century Librarian Program</i>		<i>State University of New York</i>
45.313	Laura Bush 21st Century Librarian Program		
45.400	Peace Corps' Global Health and PEPFAR Initiative Program		
Total Institute of Museum and Library Services or National Endowment for the Arts or National Endowment for the Humanities or Peace Corps			
<u>National Science Foundation</u>			
47.041	<i>COVID-19 -Engineering</i>	COVID-19	<i>Rensselaer Polytechnic Institute</i>
47.041	<i>Engineering</i>		<i>American Society for Engineering Education</i>
47.041	Engineering		
47.041	<i>Engineering</i>		<i>Arizona State University</i>
47.041	<i>Engineering</i>		<i>AudioT</i>
47.041	<i>Engineering</i>		<i>Barnard College</i>
47.041	<i>Engineering</i>		<i>BiotecEra, Inc.</i>
47.041	<i>Engineering</i>		<i>BSCS Science Learning</i>
47.041	<i>Engineering</i>		<i>Carnegie Mellon University</i>
47.041	<i>Engineering</i>		<i>Carnegie Mellon University</i>

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"63828383-6"		\$18,759	\$1,621,392	N/A	\$0
		\$52,596	\$1,621,392	Research and Development	\$1,699,682,019
		\$170,497	\$1,621,392	N/A	\$0
"431591"		\$7,350	\$1,621,392	Research and Development	\$1,699,682,019
"431592"		\$2,876	\$1,621,392	Research and Development	\$1,699,682,019
"140755"		\$158,543	\$1,621,392	Research and Development	\$1,699,682,019
	\$383,342	\$1,210,771	\$1,621,392	Research and Development	\$1,699,682,019
		\$96,794	\$5,838,095	N/A	\$0
	\$2,689,731	\$4,841,993	\$5,838,095	Research and Development	\$1,699,682,019
"149219"		\$265,564	\$5,838,095	Research and Development	\$1,699,682,019
"152452"		\$27,919	\$5,838,095	Research and Development	\$1,699,682,019
"CON015047"		\$3,480	\$5,838,095	Research and Development	\$1,699,682,019
"140287"		\$602,345	\$5,838,095	Research and Development	\$1,699,682,019
		\$472,410	\$472,410	N/A	\$0
	\$6,432,444	\$29,145,431			
		\$50,000	\$54,986	N/A	\$0
		\$4,986	\$54,986	Research and Development	\$1,699,682,019
"451048"		\$2,133	\$975,037	N/A	\$0
	\$960,904	\$960,904	\$975,037	N/A	\$0
"FY24 P 44"		\$12,000	\$975,037	Research and Development	\$1,699,682,019
		\$6,300	\$6,300	Research and Development	\$1,699,682,019
		\$10,242	\$130,529	N/A	\$0
		\$105,565	\$130,529	Research and Development	\$1,699,682,019
"431686"		\$8,103	\$130,529	Research and Development	\$1,699,682,019
"23003UG"		\$6,619	\$130,529	Research and Development	\$1,699,682,019
"431708"		\$3,829	\$33,263	Research and Development	\$1,699,682,019
		\$29,434	\$33,263	Research and Development	\$1,699,682,019
"CON-80004293(GR119491)"		\$5,806	\$5,806	Research and Development	\$1,699,682,019
		\$19,290	\$35,366	N/A	\$0
		\$16,076	\$35,366	Research and Development	\$1,699,682,019
		\$63,779	\$174,758	N/A	\$0
		\$110,979	\$174,758	Research and Development	\$1,699,682,019
"ZOR-283604-21"		\$578	\$6,724	N/A	\$0
"2035"		\$6,146	\$6,724	Research and Development	\$1,699,682,019
"R4KMT5FTBBJ7"		\$1,207	\$33,247	N/A	\$0
		\$30,913	\$33,247	Research and Development	\$1,699,682,019
"39G2901A"		\$1,128	\$33,247	Research and Development	\$1,699,682,019
"SCNDR FY2021040"		-\$1	\$33,247	Research and Development	\$1,699,682,019
		\$5,882,599	\$5,882,599	N/A	\$0
"36695"		\$10,811	\$10,811	Research and Development	\$1,699,682,019
"RE-95-17-0065-17"		\$4,203	\$18,695	N/A	\$0
		\$14,492	\$18,695	N/A	\$0
		-\$7,064	-\$7,064	Research and Development	\$1,699,682,019
	\$960,904	\$7,361,057			
"CON013861"		\$3,657	\$36,492,698	Research and Development	\$1,699,682,019
"152353"		\$136,902	\$36,492,698	Research and Development	\$1,699,682,019
		\$16,969	\$36,492,698	Research and Development	\$1,699,682,019
"126423"		\$610,951	\$36,492,698	Research and Development	\$1,699,682,019
"204801"		\$22,874	\$36,492,698	Research and Development	\$1,699,682,019
"138049"		\$23,409	\$36,492,698	Research and Development	\$1,699,682,019
"RBIOTRR722231CV"		-\$4	\$36,492,698	Research and Development	\$1,699,682,019
"146667"		\$25,523	\$36,492,698	Research and Development	\$1,699,682,019
"151643"		-\$8,654	\$36,492,698	Research and Development	\$1,699,682,019
"153501"		\$58,251	\$36,492,698	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
<i>47.041 Engineering</i>			<i>Clemson University</i>
<i>47.041 Engineering</i>			<i>Computing Research Association</i>
<i>47.041 Engineering</i>			<i>Cornell University</i>
<i>47.041 Engineering</i>			<i>Cornell University</i>
<i>47.041 Engineering</i>			<i>Cornell University</i>
<i>47.041 Engineering</i>			<i>CytoRecovery, Inc.</i>
<i>47.041 Engineering</i>			<i>Digital Promise</i>
<i>47.041 Engineering</i>			<i>Florida International University</i>
<i>47.041 Engineering</i>			<i>George Mason University</i>
<i>47.041 Engineering</i>			<i>George Mason University</i>
<i>47.041 Engineering</i>			<i>George Washington University</i>
			<i>Georgia Southern University Research and Service Foundation, Inc.</i>
<i>47.041 Engineering</i>			<i>Hacks Hackers, Inc.</i>
<i>47.041 Engineering</i>			<i>Internet2</i>
			<i>Johns Hopkins University</i>
<i>47.041 Engineering</i>			<i>Kennesaw State University Research and Service Foundation</i>
			<i>Kennesaw State University Research and Service Foundation</i>
<i>47.041 Engineering</i>			<i>Kennesaw State University Research and Service Foundation</i>
			<i>Kennesaw State University Research and Service Foundation</i>
<i>47.041 Engineering</i>			<i>Kennesaw State University Research and Service Foundation</i>
<i>47.041 Engineering</i>			<i>Kennesaw State University Research and Service Foundation</i>
<i>47.041 Engineering</i>			<i>Mississippi State University</i>
<i>47.041 Engineering</i>			<i>New York University</i>
<i>47.041 Engineering</i>			<i>North Carolina Agricultural and Technical State University</i>
<i>47.041 Engineering</i>			<i>North Carolina State University</i>
<i>47.041 Engineering</i>			<i>North Carolina State University</i>
<i>47.041 Engineering</i>			<i>Princeton University</i>
<i>47.041 Engineering</i>			<i>RotoYe, LLC</i>
<i>47.041 Engineering</i>			<i>Stanford University</i>
<i>47.041 Engineering</i>			<i>Texas A&M University</i>
			<i>Texas Tech University Health Sciences Center</i>
<i>47.041 Engineering</i>			<i>University of California</i>
<i>47.041 Engineering</i>			<i>University of California, Irvine</i>
<i>47.041 Engineering</i>			<i>University of California, San Diego</i>
			<i>University of California, Santa Barbara</i>
<i>47.041 Engineering</i>			<i>University of Central Florida</i>
<i>47.041 Engineering</i>			<i>University of Illinois at Urbana- Champaign</i>
<i>47.041 Engineering</i>			<i>University of Illinois at Urbana- Champaign</i>
			<i>University of Illinois at Urbana- Champaign</i>
<i>47.041 Engineering</i>			<i>University of Kentucky Research Foundation</i>
<i>47.041 Engineering</i>			<i>University of Maryland</i>
<i>47.041 Engineering</i>			<i>University of Massachusetts</i>
<i>47.041 Engineering</i>			<i>University of Massachusetts</i>
<i>47.041 Engineering</i>			<i>University of Massachusetts</i>
<i>47.041 Engineering</i>			<i>University of Massachusetts</i>
<i>47.041 Engineering</i>			<i>University of Massachusetts</i>
<i>47.041 Engineering</i>			<i>University of Minnesota</i>
<i>47.041 Engineering</i>			<i>University of Notre Dame</i>
<i>47.041 Engineering</i>			<i>University of South Florida</i>
<i>47.041 Engineering</i>			<i>University of Texas at Austin</i>
<i>47.041 Engineering</i>			<i>University of Texas at Austin</i>
<i>47.041 Engineering</i>			<i>University of Texas at Dallas</i>
<i>47.041 Engineering</i>			<i>University of Washington</i>
<i>47.041 Engineering</i>			<i>University of Wisconsin - Madison</i>
<i>47.041 Engineering</i>			<i>University of Wisconsin - Madison</i>
<i>47.041 Engineering</i>			<i>Vertex Aerospace, LLC</i>
			<i>Virginia Polytechnic Institute and State University</i>
<i>47.041 Engineering</i>			<i>Washington University</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"205346"		\$24,653	\$36,492,698	Research and Development	\$1,699,682,019
"203960"		\$38,420	\$36,492,698	Research and Development	\$1,699,682,019
"150615"		\$112,906	\$36,492,698	Research and Development	\$1,699,682,019
"210805"		\$68,556	\$36,492,698	Research and Development	\$1,699,682,019
"210885"		\$65,031	\$36,492,698	Research and Development	\$1,699,682,019
"202560"		\$107,954	\$36,492,698	Research and Development	\$1,699,682,019
"201966"		\$2,043	\$36,492,698	Research and Development	\$1,699,682,019
"148079"		\$135,339	\$36,492,698	Research and Development	\$1,699,682,019
"201967"		\$15,696	\$36,492,698	Research and Development	\$1,699,682,019
"CON019081"		\$13,220	\$36,492,698	Research and Development	\$1,699,682,019
"139628"		-\$4,385	\$36,492,698	Research and Development	\$1,699,682,019
"63828383-7"		\$494,488	\$36,492,698	Research and Development	\$1,699,682,019
"49100421C0037"		\$26,405	\$36,492,698	Research and Development	\$1,699,682,019
"203040"		\$16,145	\$36,492,698	Research and Development	\$1,699,682,019
"202150"		\$28,969	\$36,492,698	Research and Development	\$1,699,682,019
"431621"		\$7,827	\$36,492,698	Research and Development	\$1,699,682,019
"431684"		\$70,588	\$36,492,698	Research and Development	\$1,699,682,019
"431714"		\$18,632	\$36,492,698	Research and Development	\$1,699,682,019
"431725"		\$12,337	\$36,492,698	Research and Development	\$1,699,682,019
"431736"		\$65,556	\$36,492,698	Research and Development	\$1,699,682,019
"431752"		\$5,844	\$36,492,698	Research and Development	\$1,699,682,019
"146546"		\$20,835	\$36,492,698	Research and Development	\$1,699,682,019
"CON012691"		\$39,953	\$36,492,698	Research and Development	\$1,699,682,019
"147546"		\$2,410	\$36,492,698	Research and Development	\$1,699,682,019
"147506"		\$19,394	\$36,492,698	Research and Development	\$1,699,682,019
"151891"		\$2,873	\$36,492,698	Research and Development	\$1,699,682,019
"149622"		\$100,353	\$36,492,698	Research and Development	\$1,699,682,019
"151619"		\$80,771	\$36,492,698	Research and Development	\$1,699,682,019
"151486"		\$125,974	\$36,492,698	Research and Development	\$1,699,682,019
"205138"		\$13,845	\$36,492,698	Research and Development	\$1,699,682,019
"148099"		\$470,434	\$36,492,698	Research and Development	\$1,699,682,019
"CON015029"		\$31,651	\$36,492,698	Research and Development	\$1,699,682,019
"151468"		\$8,030	\$36,492,698	Research and Development	\$1,699,682,019
"153660"		\$48,344	\$36,492,698	Research and Development	\$1,699,682,019
"151002"		\$147,296	\$36,492,698	Research and Development	\$1,699,682,019
"153641"		\$28,904	\$36,492,698	Research and Development	\$1,699,682,019
"145281"		\$56,533	\$36,492,698	Research and Development	\$1,699,682,019
"201290"		\$21,997	\$36,492,698	Research and Development	\$1,699,682,019
"204840"		\$211,578	\$36,492,698	Research and Development	\$1,699,682,019
"145460"		\$7,416	\$36,492,698	Research and Development	\$1,699,682,019
"150903"		\$163,562	\$36,492,698	Research and Development	\$1,699,682,019
"152414"		-\$181	\$36,492,698	Research and Development	\$1,699,682,019
"152415"		\$53,399	\$36,492,698	Research and Development	\$1,699,682,019
"152849"		\$18,908	\$36,492,698	Research and Development	\$1,699,682,019
"208804"		\$12,040	\$36,492,698	Research and Development	\$1,699,682,019
"209202"		\$17,485	\$36,492,698	Research and Development	\$1,699,682,019
"201874"		\$232	\$36,492,698	Research and Development	\$1,699,682,019
"151474"		\$5,039	\$36,492,698	Research and Development	\$1,699,682,019
"153203"		\$40,695	\$36,492,698	Research and Development	\$1,699,682,019
"139153"		\$57,751	\$36,492,698	Research and Development	\$1,699,682,019
"148067"		\$117,490	\$36,492,698	Research and Development	\$1,699,682,019
"153296"		\$15,282	\$36,492,698	Research and Development	\$1,699,682,019
"153525"		\$123,897	\$36,492,698	Research and Development	\$1,699,682,019
"151085"		\$899,494	\$36,492,698	Research and Development	\$1,699,682,019
"151988"		\$216,709	\$36,492,698	Research and Development	\$1,699,682,019
"150970"		\$118,466	\$36,492,698	Research and Development	\$1,699,682,019
"153670"		\$65,850	\$36,492,698	Research and Development	\$1,699,682,019
"152967"		\$10,174	\$36,492,698	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**[illegible]

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"151482"		\$47,458	\$36,492,698	Research and Development	\$1,699,682,019
	\$5,479,842	\$30,854,255	\$36,492,698	Research and Development	\$1,699,682,019
"SOSPADA-030"		\$16,006	\$21,980,554	Research and Development	\$1,699,682,019
		\$2,399,955	\$21,980,554	Research and Development	\$1,699,682,019
"CON017806"		\$2,559	\$21,980,554	Research and Development	\$1,699,682,019
"144705"		\$87,385	\$21,980,554	Research and Development	\$1,699,682,019
"143394"		\$83,902	\$21,980,554	Research and Development	\$1,699,682,019
"63828383-8"		\$129,227	\$21,980,554	Research and Development	\$1,699,682,019
"431543"		\$16,019	\$21,980,554	Research and Development	\$1,699,682,019
"431571"		\$10,293	\$21,980,554	Research and Development	\$1,699,682,019
"431617"		\$105,020	\$21,980,554	Research and Development	\$1,699,682,019
"431622"		\$65,426	\$21,980,554	Research and Development	\$1,699,682,019
"431643"		\$37,302	\$21,980,554	Research and Development	\$1,699,682,019
"431650"		\$33,581	\$21,980,554	Research and Development	\$1,699,682,019
"431656"		\$49,782	\$21,980,554	Research and Development	\$1,699,682,019
"431657"		\$58,578	\$21,980,554	Research and Development	\$1,699,682,019
"431660"		\$26,216	\$21,980,554	Research and Development	\$1,699,682,019
"431667"		\$9,953	\$21,980,554	Research and Development	\$1,699,682,019
"431718"		\$13,119	\$21,980,554	Research and Development	\$1,699,682,019
"151837"		\$94,564	\$21,980,554	Research and Development	\$1,699,682,019
"152242"		\$42,846	\$21,980,554	Research and Development	\$1,699,682,019
"149487"		\$149,971	\$21,980,554	Research and Development	\$1,699,682,019
"142780"		\$102,180	\$21,980,554	Research and Development	\$1,699,682,019
"149786"		\$154,981	\$21,980,554	Research and Development	\$1,699,682,019
"48050419105"		\$1,502,611	\$21,980,554	Research and Development	\$1,699,682,019
	\$490,795	\$16,789,078	\$21,980,554	Research and Development	\$1,699,682,019
"CON017181"		\$5,034	\$16,805,882	Research and Development	\$1,699,682,019
		\$444,479	\$16,805,882	Research and Development	\$1,699,682,019
"63828383-9"		\$32,336	\$16,805,882	Research and Development	\$1,699,682,019
"431709"		\$43,632	\$16,805,882	Research and Development	\$1,699,682,019
"54655"		\$41,600	\$16,805,882	Research and Development	\$1,699,682,019
"62720429211324"		\$30,219	\$16,805,882	Research and Development	\$1,699,682,019
"M2203398"		\$25,854	\$16,805,882	Research and Development	\$1,699,682,019
"135178"		-\$1,679	\$16,805,882	Research and Development	\$1,699,682,019
"150514"		\$3,791	\$16,805,882	Research and Development	\$1,699,682,019
"153871"		\$10,997	\$16,805,882	Research and Development	\$1,699,682,019
"A101553 / 81958900"		\$500,638	\$16,805,882	Research and Development	\$1,699,682,019
	\$2,791,299	\$15,668,981	\$16,805,882	Research and Development	\$1,699,682,019
"145889"		\$154,058	\$27,119,829	Research and Development	\$1,699,682,019
		\$1,615,712	\$27,119,829	Research and Development	\$1,699,682,019
"146462"		\$54,552	\$27,119,829	Research and Development	\$1,699,682,019
"431590"		\$57,867	\$27,119,829	Research and Development	\$1,699,682,019
"431609"		\$90,648	\$27,119,829	Research and Development	\$1,699,682,019
"431613"		\$72,506	\$27,119,829	Research and Development	\$1,699,682,019
"431641"		\$18,315	\$27,119,829	Research and Development	\$1,699,682,019
"431655"		\$6,620	\$27,119,829	Research and Development	\$1,699,682,019
"431673"		\$392,200	\$27,119,829	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
47.070	Computer and Information Science and Engineering		Kennesaw State University Research and Service Foundation
47.070	Computer and Information Science and Engineering		Kennesaw State University Research and Service Foundation
47.070	Computer and Information Science and Engineering		Massachusetts Institute of Technology
47.070	Computer and Information Science and Engineering		Northeastern University
47.070	Computer and Information Science and Engineering		Stanford University
47.070	Computer and Information Science and Engineering		University of Arizona
47.070	Computer and Information Science and Engineering		University of California
47.070	Computer and Information Science and Engineering		University of California, Santa Barbara
47.070	Computer and Information Science and Engineering		University of Connecticut
47.070	Computer and Information Science and Engineering		University of Illinois at Urbana-Champaign
47.070	Computer and Information Science and Engineering		University of Illinois at Urbana-Champaign
47.070	Computer and Information Science and Engineering		University of New Mexico
47.070	Computer and Information Science and Engineering		University of North Carolina
47.070	Computer and Information Science and Engineering		University of Tennessee
47.070	Computer and Information Science and Engineering		University of Texas at Austin
47.070	Computer and Information Science and Engineering		University of Texas at Austin
47.070	Computer and Information Science and Engineering		University of Utah
47.070	Computer and Information Science and Engineering		Virginia Polytechnic Institute and State University
47.070	Computer and Information Science and Engineering		
47.074	Biological Sciences		Arizona State University
47.074	Biological Sciences		
47.074	Biological Sciences		Arizona State University
47.074	Biological Sciences		Arizona State University
47.074	Biological Sciences		Cary Institute of Ecosystem Studies
47.074	Biological Sciences		Cornell University
47.074	Biological Sciences		Cornell University
47.074	Biological Sciences		Duke University
47.074	Biological Sciences		George Mason University
47.074	Biological Sciences		George Washington University
47.074	Biological Sciences		
47.074	Biological Sciences		Georgia Southern University Research and Service Foundation, Inc.
47.074	Biological Sciences		Indiana University
47.074	Biological Sciences		Indiana University
47.074	Biological Sciences		International Wheat Genome Sequencing Consortium
47.074	Biological Sciences		Iowa State University
47.074	Biological Sciences		Kennesaw State University Research and Service Foundation
47.074	Biological Sciences		Kennesaw State University Research and Service Foundation
47.074	Biological Sciences		Kennesaw State University Research and Service Foundation
47.074	Biological Sciences		Kennesaw State University Research and Service Foundation
47.074	Biological Sciences		Kennesaw State University Research and Service Foundation
47.074	Biological Sciences		Kennesaw State University Research and Service Foundation
47.074	Biological Sciences		Kennesaw State University Research and Service Foundation
47.074	Biological Sciences		Princeton University
47.074	Biological Sciences		San Diego State University Research Foundation (SDSURF)
47.074	Biological Sciences		Swarthmore College
47.074	Biological Sciences		
47.074	Biological Sciences		The American Society for Cell Biology
47.074	Biological Sciences		University of Arkansas
47.074	Biological Sciences		University of California, Irvine
47.074	Biological Sciences		University of California, Riverside
47.074	Biological Sciences		University of Colorado
47.074	Biological Sciences		University of Connecticut
47.074	Biological Sciences		University of Kentucky
47.074	Biological Sciences		University of North Carolina
47.074	Biological Sciences		
47.074	Biological Sciences		University of Puerto Rico, Rio Piedras
47.074	Biological Sciences		University of Tennessee
47.074	Biological Sciences		University of Texas at Austin

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"431696"		\$54,594	\$27,119,829	Research and Development	\$1,699,682,019
"431744"		\$695	\$27,119,829	Research and Development	\$1,699,682,019
"130858"		\$2,299	\$27,119,829	Research and Development	\$1,699,682,019
"145443"		\$4,736	\$27,119,829	Research and Development	\$1,699,682,019
"152446"		\$56,147	\$27,119,829	Research and Development	\$1,699,682,019
"3034120"		\$163	\$27,119,829	Research and Development	\$1,699,682,019
"145477"		\$37,742	\$27,119,829	Research and Development	\$1,699,682,019
"135065"		\$34,393	\$27,119,829	Research and Development	\$1,699,682,019
"CON018751"		\$50,083	\$27,119,829	Research and Development	\$1,699,682,019
"134699"		\$291,219	\$27,119,829	Research and Development	\$1,699,682,019
"148420"		\$3,931	\$27,119,829	Research and Development	\$1,699,682,019
"151420"		\$65,264	\$27,119,829	Research and Development	\$1,699,682,019
"141821"		\$52,950	\$27,119,829	Research and Development	\$1,699,682,019
"CON015656"		\$30,946	\$27,119,829	Research and Development	\$1,699,682,019
"139831"		\$91,442	\$27,119,829	Research and Development	\$1,699,682,019
"151341"		\$133,884	\$27,119,829	Research and Development	\$1,699,682,019
"145393"		\$22,850	\$27,119,829	Research and Development	\$1,699,682,019
"144276"		\$39,093	\$27,119,829	Research and Development	\$1,699,682,019
"ASUB00001374"	\$4,493,117	\$23,684,920	\$27,119,829	Research and Development	\$1,699,682,019
		\$11,977	\$19,275,813	Research and Development	\$1,699,682,019
		\$404,386	\$19,275,813	Research and Development	\$1,699,682,019
"CON010575"		\$1,260	\$19,275,813	Research and Development	\$1,699,682,019
"CON016389"		\$12,403	\$19,275,813	Research and Development	\$1,699,682,019
"3354200201912"		\$1,831	\$19,275,813	Research and Development	\$1,699,682,019
"20-08"		\$5,859	\$19,275,813	Research and Development	\$1,699,682,019
"82640"		\$180,722	\$19,275,813	Research and Development	\$1,699,682,019
"333-2684"		\$8,582	\$19,275,813	Research and Development	\$1,699,682,019
"E2050637"		\$85,639	\$19,275,813	Research and Development	\$1,699,682,019
"18M84"		-\$1,223	\$19,275,813	Research and Development	\$1,699,682,019
"63828383-10"		\$296,040	\$19,275,813	Research and Development	\$1,699,682,019
"9665"		\$19,147	\$19,275,813	Research and Development	\$1,699,682,019
"CON017339"		\$14,276	\$19,275,813	Research and Development	\$1,699,682,019
"TRTech-PGR"		\$43,601	\$19,275,813	Research and Development	\$1,699,682,019
"024367A"		\$23,333	\$19,275,813	Research and Development	\$1,699,682,019
"431597"		\$84,395	\$19,275,813	Research and Development	\$1,699,682,019
"431606"		\$29,277	\$19,275,813	Research and Development	\$1,699,682,019
"431611"		\$24,360	\$19,275,813	Research and Development	\$1,699,682,019
"431615"		\$42,227	\$19,275,813	Research and Development	\$1,699,682,019
"431661"		\$69,819	\$19,275,813	Research and Development	\$1,699,682,019
"431700"	\$8,830	\$8,830	\$19,275,813	Research and Development	\$1,699,682,019
"SUB0000263"		\$47,152	\$19,275,813	Research and Development	\$1,699,682,019
"D115202SA1090A05B399A7802"		\$69,689	\$19,275,813	Research and Development	\$1,699,682,019
"202102"		\$3,988	\$19,275,813	Research and Development	\$1,699,682,019
"2110604"		\$15,633	\$19,275,813	Research and Development	\$1,699,682,019
"UA2020114"		\$56,465	\$19,275,813	Research and Development	\$1,699,682,019
"152810"		\$1,529	\$19,275,813	Research and Development	\$1,699,682,019
"S-001571"		\$172,205	\$19,275,813	Research and Development	\$1,699,682,019
"1550397"		\$164	\$19,275,813	Research and Development	\$1,699,682,019
"UCHC7145356947"		\$568,954	\$19,275,813	Research and Development	\$1,699,682,019
"320000196219011"		\$2,777	\$19,275,813	Research and Development	\$1,699,682,019
"510248"		-\$42,595	\$19,275,813	Research and Development	\$1,699,682,019
"2019-002"		\$38,347	\$19,275,813	Research and Development	\$1,699,682,019
"A221338S001"		\$12,634	\$19,275,813	Research and Development	\$1,699,682,019
"UTAUSSUB00001304"		\$17,116	\$19,275,813	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
47.074	<i>Biological Sciences</i>		<i>University of Washington</i>
47.074	<i>Biological Sciences</i>		<i>Virginia Polytechnic Institute and State University</i>
47.074	Biological Sciences		
47.074	COVID-19 -Biological Sciences	COVID-19	
47.075	COVID-19 -Social, Behavioral, and Economic Sciences	COVID-19	
47.075	<i>Social, Behavioral, and Economic Sciences</i>		<i>Florida Institute of Technology</i>
47.075	Social, Behavioral, and Economic Sciences		
			<i>Georgia Southern University Research and Service Foundation, Inc.</i>
47.075	<i>Social, Behavioral, and Economic Sciences</i>		<i>Howard University</i>
			<i>Kennesaw State University Research and Service Foundation</i>
47.075	<i>Social, Behavioral, and Economic Sciences</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.075	<i>Social, Behavioral, and Economic Sciences</i>		<i>San Diego State University Research Foundation (SDSURF)</i>
47.075	<i>Social, Behavioral, and Economic Sciences</i>		<i>Spelman College</i>
47.075	<i>Social, Behavioral, and Economic Sciences</i>		<i>University of Michigan</i>
47.075	<i>Social, Behavioral, and Economic Sciences</i>		<i>University of Nevada, Reno</i>
			<i>University of North Carolina at Charlotte</i>
47.075	<i>Social, Behavioral, and Economic Sciences</i>		
47.075	Social, Behavioral, and Economic Sciences		
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>American Chemical Society</i>
47.076	STEM Education (formerly Education and Human Resources)		
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>American Institutes for Research</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Auburn University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Boise State University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>BSCS Science Learning</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Clark Atlanta University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Clark Atlanta University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Clemson University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Clemson University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Council of Graduate Schools</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Duke University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Florida A&M University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Florida State University</i>
			<i>Georgia Southern University Research and Service Foundation, Inc.</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Indiana University</i>
			<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"141769"		\$3,756	\$19,275,813	Research and Development	\$1,699,682,019
"480953-19105"		\$20,363	\$19,275,813	Research and Development	\$1,699,682,019
	\$2,312,711	\$16,919,992	\$19,275,813	Research and Development	\$1,699,682,019
		\$903	\$19,275,813	Research and Development	\$1,699,682,019
		\$11,214	\$4,274,834	Research and Development	\$1,699,682,019
"AWD-000584"		\$13,838	\$4,274,834	Research and Development	\$1,699,682,019
		\$1,396,304	\$4,274,834	Research and Development	\$1,699,682,019
"63828383-11"		\$34,996	\$4,274,834	Research and Development	\$1,699,682,019
"GRT000511-100023449"		\$76,975	\$4,274,834	Research and Development	\$1,699,682,019
"431653"	\$15,016	\$15,016	\$4,274,834	Research and Development	\$1,699,682,019
"431711"		\$72,995	\$4,274,834	Research and Development	\$1,699,682,019
"CON016353"		\$21,701	\$4,274,834	Research and Development	\$1,699,682,019
"CON015133"		\$5,165	\$4,274,834	Research and Development	\$1,699,682,019
"140196"		\$19,737	\$4,274,834	Research and Development	\$1,699,682,019
"UNR-22-20"		\$29,667	\$4,274,834	Research and Development	\$1,699,682,019
"2021045201UGA"		\$13,073	\$4,274,834	Research and Development	\$1,699,682,019
	\$429,042	\$2,564,153	\$4,274,834	Research and Development	\$1,699,682,019
"143891"		-\$12,963	\$28,187,120	Research and Development	\$1,699,682,019
		\$5,797,860	\$28,187,120	Research and Development	\$1,699,682,019
"CON016030"		\$54,238	\$28,187,120	Research and Development	\$1,699,682,019
"DMQNDJDHTDG4"		\$20,666	\$28,187,120	Research and Development	\$1,699,682,019
"2111549"		\$31,765	\$28,187,120	Research and Development	\$1,699,682,019
"203065"		\$11,166	\$28,187,120	Research and Development	\$1,699,682,019
"HRD-1826797"		\$61,568	\$28,187,120	Research and Development	\$1,699,682,019
"RSP-2018-033-215051-008"		\$83,677	\$28,187,120	Research and Development	\$1,699,682,019
"22522062014171"		\$48,443	\$28,187,120	Research and Development	\$1,699,682,019
"24542062015586"		\$102,269	\$28,187,120	Research and Development	\$1,699,682,019
"CON017050"		\$18,428	\$28,187,120	Research and Development	\$1,699,682,019
"148501"		\$65,342	\$28,187,120	Research and Development	\$1,699,682,019
"C-5072"		\$23,878	\$28,187,120	Research and Development	\$1,699,682,019
"CON009029"		\$6,611	\$28,187,120	Research and Development	\$1,699,682,019
"63828383-12"	-\$331	\$453,456	\$28,187,120	Research and Development	\$1,699,682,019
"CON015815"		\$80,344	\$28,187,120	Research and Development	\$1,699,682,019
"431317"		\$9,417	\$28,187,120	Research and Development	\$1,699,682,019
"431319"		\$45,000	\$28,187,120	Research and Development	\$1,699,682,019
"431544"		\$181,428	\$28,187,120	Research and Development	\$1,699,682,019
"431569"		\$34,035	\$28,187,120	Research and Development	\$1,699,682,019
"431585"		\$103,630	\$28,187,120	Research and Development	\$1,699,682,019
"431618"		\$27,161	\$28,187,120	Research and Development	\$1,699,682,019
"431630"	\$12,896	\$12,896	\$28,187,120	Research and Development	\$1,699,682,019
"431645"		\$17,507	\$28,187,120	Research and Development	\$1,699,682,019
"431647"		\$1,405	\$28,187,120	Research and Development	\$1,699,682,019
"431648"		\$20,342	\$28,187,120	Research and Development	\$1,699,682,019
"431654"		\$5,851	\$28,187,120	Research and Development	\$1,699,682,019
"431669"	\$7,032	\$7,032	\$28,187,120	Research and Development	\$1,699,682,019
"431685"		\$47,583	\$28,187,120	Research and Development	\$1,699,682,019
"431693"		\$41,950	\$28,187,120	Research and Development	\$1,699,682,019
"431712"		\$10,098	\$28,187,120	Research and Development	\$1,699,682,019
"431723"		\$1,600	\$28,187,120	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kent State University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Old Dominion University Research Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Pennsylvania State University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Portland State University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Public Broadcasting Service</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Purdue University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>TERC, Inc.</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Texas A&M University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of Connecticut</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of Illinois at Urbana-Champaign</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of Louisiana at Lafayette</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of New Mexico</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of North Dakota</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of Southern California</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of Southern California</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of Texas at Austin</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of Utah</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of Washington</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Vanderbilt University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Virginia Polytechnic Institute and State University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Woods Hole Oceanographic Institution</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		
47.078	<i>Polar Programs</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.078	<i>Polar Programs</i>		
47.078	<i>Polar Programs</i>		
47.079	<i>Office of International Science and Engineering</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
47.079	<i>Office of International Science and Engineering</i>		
47.079	<i>Office of International Science and Engineering</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
47.079	<i>Office of International Science and Engineering</i>		
47.083	<i>Integrative Activities</i>		<i>Arizona State University</i>
47.083	<i>Integrative Activities</i>		
47.083	<i>Integrative Activities</i>		<i>University of Alabama</i>
47.083	<i>Integrative Activities</i>		<i>University of Wisconsin - Madison</i>
47.083	<i>Integrative Activities</i>		
47.084	<i>NSF Technology, Innovation, and Partnerships</i>		<i>Earth Mapping International</i>
47.084	<i>NSF Technology, Innovation, and Partnerships</i>		
47.084	<i>NSF Technology, Innovation, and Partnerships</i>		<i>Emory University</i>
47.084	<i>NSF Technology, Innovation, and Partnerships</i>		<i>George Washington University</i>
47.084	<i>NSF Technology, Innovation, and Partnerships</i>		<i>InversaI, Inc.</i>
47.084	<i>NSF Technology, Innovation, and Partnerships</i>		<i>Lehigh University</i>
47.084	<i>NSF Technology, Innovation, and Partnerships</i>		<i>Lehigh University</i>
47.084	<i>NSF Technology, Innovation, and Partnerships</i>		<i>Massachusetts Institute of Technology</i>
47.084	<i>NSF Technology, Innovation, and Partnerships</i>		<i>Pennsylvania State University</i>
47.084	<i>NSF Technology, Innovation, and Partnerships</i>		<i>TEGA Therapeutics, Inc.</i>
47.084	<i>NSF Technology, Innovation, and Partnerships</i>		<i>University of Alabama</i>
47.084	<i>NSF Technology, Innovation, and Partnerships</i>		
47.RD	Determining the Structure of Biological Membranes through Adhesive Emulsions	1903965	
47.RD	NATIONAL SCIENCE FOUNDATION PERSONNEL MOBILITY PROGRAM	2300601	
Total National Science Foundation			
Office of the Director of National Intelligence			
54.001	<i>Intelligence Community Centers for Academic Excellence</i>		<i>Arizona State University</i>

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"431724"		\$6,168	\$28,187,120	Research and Development	\$1,699,682,019
"431726"		\$38,258	\$28,187,120	Research and Development	\$1,699,682,019
"431729"		\$17,620	\$28,187,120	Research and Development	\$1,699,682,019
"431730"		\$16,901	\$28,187,120	Research and Development	\$1,699,682,019
"431750"		\$33,387	\$28,187,120	Research and Development	\$1,699,682,019
"402139-UGA"		\$71,709	\$28,187,120	Research and Development	\$1,699,682,019
"CON018869"		\$1,407	\$28,187,120	Research and Development	\$1,699,682,019
"DUE-2229983"		\$54,938	\$28,187,120	Research and Development	\$1,699,682,019
"CON015482"		\$21,148	\$28,187,120	Research and Development	\$1,699,682,019
"RPBSX000141800A"		\$30,556	\$28,187,120	Research and Development	\$1,699,682,019
"10001843009"		\$81,001	\$28,187,120	Research and Development	\$1,699,682,019
"12141"		\$80,374	\$28,187,120	Research and Development	\$1,699,682,019
"M2304224"		\$42,058	\$28,187,120	Research and Development	\$1,699,682,019
"CON013506"		\$3,000	\$28,187,120	Research and Development	\$1,699,682,019
"140945"		\$20,847	\$28,187,120	Research and Development	\$1,699,682,019
"150148"		\$8,636	\$28,187,120	Research and Development	\$1,699,682,019
"03633987DK"		\$23,407	\$28,187,120	Research and Development	\$1,699,682,019
"CON015670"		\$10,507	\$28,187,120	Research and Development	\$1,699,682,019
"109196415"		\$23,929	\$28,187,120	Research and Development	\$1,699,682,019
"SCON-00005359"		\$25,159	\$28,187,120	Research and Development	\$1,699,682,019
"UTA18001293"		\$2,352	\$28,187,120	Research and Development	\$1,699,682,019
"10051874UG"		\$2,590	\$28,187,120	Research and Development	\$1,699,682,019
"UWSC12121"		\$634	\$28,187,120	Research and Development	\$1,699,682,019
"CON014285"		\$29,833	\$28,187,120	Research and Development	\$1,699,682,019
"28151"		\$4,617	\$28,187,120	Research and Development	\$1,699,682,019
"147098"		\$20,691	\$28,187,120	Research and Development	\$1,699,682,019
	\$1,322,490	\$20,101,710	\$28,187,120	Research and Development	\$1,699,682,019
"431692"		\$58,982	\$922,587	Research and Development	\$1,699,682,019
		\$421,317	\$922,587	Research and Development	\$1,699,682,019
	\$135,019	\$442,288	\$922,587	Research and Development	\$1,699,682,019
"63828383-13"		\$60,433	\$854,419	Research and Development	\$1,699,682,019
		\$512,980	\$854,419	Research and Development	\$1,699,682,019
"63828383-14"		\$81,496	\$854,419	Research and Development	\$1,699,682,019
	\$98,157	\$199,510	\$854,419	Research and Development	\$1,699,682,019
"CON012160"		\$14,038	\$1,920,091	Research and Development	\$1,699,682,019
		\$1,238,752	\$1,920,091	Research and Development	\$1,699,682,019
"2023-FVSU335159"		\$4,729	\$1,920,091	Research and Development	\$1,699,682,019
"148463"		\$5,211	\$1,920,091	Research and Development	\$1,699,682,019
	\$6,632	\$657,361	\$1,920,091	Research and Development	\$1,699,682,019
"01-2023"		\$12,257	\$1,828,216	Research and Development	\$1,699,682,019
		\$892,444	\$1,828,216	Research and Development	\$1,699,682,019
"A825292"		\$68,715	\$1,828,216	Research and Development	\$1,699,682,019
"22-530"		\$18,582	\$1,828,216	Research and Development	\$1,699,682,019
"FP00025886"		\$42,292	\$1,828,216	Research and Development	\$1,699,682,019
"204804"		\$40,684	\$1,828,216	Research and Development	\$1,699,682,019
"208222"		\$30,211	\$1,828,216	Research and Development	\$1,699,682,019
"154219"		\$17,714	\$1,828,216	Research and Development	\$1,699,682,019
"151442"		\$119	\$1,828,216	Research and Development	\$1,699,682,019
"AWD00016453"		\$53,726	\$1,828,216	Research and Development	\$1,699,682,019
"A230470S002"		\$18,859	\$1,828,216	Research and Development	\$1,699,682,019
	\$214,406	\$632,613	\$1,828,216	Research and Development	\$1,699,682,019
		\$15,893	\$130,606	Research and Development	\$1,699,682,019
		\$114,713	\$130,606	Research and Development	\$1,699,682,019
	\$17,816,953	\$159,792,649			
"148636"		\$131,931	\$2,533,987	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
54.001	Intelligence Community Centers for Academic Excellence		
54.001	Intelligence Community Centers for Academic Excellence		Brown University
54.001	Intelligence Community Centers for Academic Excellence		Intel Federal, LLC
54.001	Intelligence Community Centers for Academic Excellence		Raytheon Company
54.001	Intelligence Community Centers for Academic Excellence		SRI International
54.001	Intelligence Community Centers for Academic Excellence		University of Maryland
Total Office of the Director of National Intelligence			
Small Business Administration			
			Georgia Southern University Research and Service Foundation, Inc.
59.037	Small Business Development Centers		
59.037	Small Business Development Centers		
			Kennesaw State University Research and Service Foundation
59.037	Small Business Development Centers		Kennesaw State University Research and Service Foundation
59.037	Small Business Development Centers		
59.044	Veterans Outreach Program		
59.058	Federal and State Technology Partnership Program		
59.059	Congressional Grants		
59.059	Congressional Grants		
59.061	State Trade Expansion		
Total Small Business Administration			
Department of Veterans Affairs			
64.015	Veterans State Nursing Home Care		
64.028	Post-9/11 Veterans Educational Assistance		
64.054	Research and Development		
64.054	Research and Development		
64.055	Staff Sergeant Parker Gordon Fox Suicide Prevention Grant Program		
64.101	Burial Expenses Allowance for Veterans		
64.120	Post-Vietnam Era Veterans' Educational Assistance		
64.203	Veterans Cemetery Grants Program		
64.RD	CHARLIE NORWOOD VA MEDICAL CENTER PERSONNEL MOBILITY PROGRAM	509D35004	
64.RD	VA-IPA	CON014968	
64.U17	MVP Local Site Investigator Beta test MVP project	MVP050	
64.U18	VA Personnel Contract	VA Master Contract 2023 - 2024	
64.U19	Research Contract AU Research Support Personnel	AU Research Master Contract 2023 - 2024	
64.U20	Non-Affiliate Use of Core Labs	ORDER No. 36C24E20N0025	
64.U21	AU/VA Core Lab Services	CONTRACT #: 36C24E24D0014	
Total Department of Veterans Affairs			
Environmental Protection Agency			
66.032	State Indoor Radon Grants		
	Surveys, Studies, Research, Investigations, Demonstrations, and Special		
66.034	Purpose Activities Relating to the Clean Air Act		
66.039	Diesel Emission Reduction Act (DERA) National Grants		
66.040	Diesel Emissions Reduction Act (DERA) State Grants		
66.046	Climate Pollution Reduction Grants		
	Surveys, Studies, Investigations, Training and Special Purpose Activities		
66.309	Relating to Environmental Justice		Research Triangle Institute
66.419	Water Pollution Control State, Interstate, and Tribal Program Support		
66.433	State Underground Water Source Protection		
	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act		Georgia Southern University Research and Service Foundation, Inc.
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act		National Association of Wetland Managers
66.442	Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program		
	Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))		
66.444	Water Quality Management Planning		
66.454	Clean Water State Revolving Fund		
66.458	Clean Water State Revolving Fund		
66.460	Nonpoint Source Implementation Grants		
66.461	Regional Wetland Program Development Grants		
66.468	Drinking Water State Revolving Fund		
66.472	Beach Monitoring and Notification Program Implementation Grants		

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
	\$55,131	\$1,561,834	\$2,533,987	Research and Development	\$1,699,682,019
"151958"		-\$4,209	\$2,533,987	Research and Development	\$1,699,682,019
"150032"		\$255,898	\$2,533,987	Research and Development	\$1,699,682,019
"151589"		\$257,493	\$2,533,987	Research and Development	\$1,699,682,019
"150801"		\$309,902	\$2,533,987	Research and Development	\$1,699,682,019
"152825"		\$21,138	\$2,533,987	Research and Development	\$1,699,682,019
	\$55,131	\$2,533,987			
"63828383-18"		\$168,647	\$4,939,387	N/A	\$0
	\$245,873	\$4,342,020	\$4,939,387	N/A	\$0
"431699"		\$213,361	\$4,939,387	Research and Development	\$1,699,682,019
"431751"		\$215,359	\$4,939,387	Research and Development	\$1,699,682,019
		\$445,804	\$445,804	N/A	\$0
		\$64,899	\$64,899	Research and Development	\$1,699,682,019
		\$23,916	\$188,301	N/A	\$0
		\$164,385	\$188,301	Research and Development	\$1,699,682,019
		\$143,877	\$143,877	N/A	\$0
	\$245,873	\$5,782,268			
		\$21,076,339	\$21,076,339	N/A	\$0
		\$1,571,117	\$1,571,117	N/A	\$0
		\$47,776	\$89,146	N/A	\$0
		\$41,370	\$89,146	Research and Development	\$1,699,682,019
		\$772,895	\$772,895	N/A	\$0
		\$219,065	\$219,065	N/A	\$0
		\$916,810	\$916,810	N/A	\$0
		\$666,708	\$666,708	N/A	\$0
		\$85,082	\$125,569	Research and Development	\$1,699,682,019
		\$40,487	\$125,569	Research and Development	\$1,699,682,019
		\$34,694	\$34,694	N/A	\$0
		\$31,024	\$31,024	N/A	\$0
		\$546,783	\$546,783	N/A	\$0
		\$2,222	\$2,222	N/A	\$0
		\$109,664	\$109,664	N/A	\$0
	\$0	\$26,162,036			
		\$179,242	\$179,242	Research and Development	\$1,699,682,019
		\$691,848	\$691,848	N/A	\$0
		\$328,333	\$328,333	N/A	\$0
		\$417,226	\$417,226	N/A	\$0
		\$538,962	\$538,962	N/A	\$0
"8-310-0219134-67610L"		\$29,067	\$29,067	Research and Development	\$1,699,682,019
		\$297,964	\$297,964	N/A	\$0
		\$165,576	\$165,576	N/A	\$0
"39G1882"	\$23,668	\$81,838	\$121,439	Research and Development	\$1,699,682,019
"RNAWM000160050P"		\$39,601	\$121,439	Research and Development	\$1,699,682,019
	\$280,410	\$280,410	\$280,410	N/A	\$0
	\$1,237,440	\$1,237,440	\$1,237,440	N/A	\$0
		\$248,958	\$248,958	N/A	\$0
	\$51,460,527	\$51,460,527	\$51,460,527	N/A	\$0
		\$3,870,942	\$3,870,942	N/A	\$0
		\$19,428	\$19,428	N/A	\$0
	\$64,005,524	\$73,344,289	\$73,344,289	N/A	\$0
		\$331,285	\$331,285	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
66.509	<i>Science To Achieve Results (STAR) Research Program</i>		<i>Ohio State University</i>
66.509	Science To Achieve Results (STAR) Research Program		
			<i>Texas Tech University Health Sciences Center</i>
66.509	<i>Science To Achieve Results (STAR) Research Program</i>		
66.509	Science To Achieve Results (STAR) Research Program		
66.511	<i>Office of Research and Development Consolidated Research/Training/Fellowships</i>		<i>Florida A&M University</i>
66.511	Office of Research and Development Consolidated Research/Training/Fellowships		
66.511	<i>Office of Research and Development Consolidated Research/Training/Fellowships</i>		<i>Health Effects Institute</i>
66.511	<i>Office of Research and Development Consolidated Research/Training/Fellowships</i>		<i>Michigan State University</i>
66.511	Office of Research and Development Consolidated Research/Training/Fellowships		
			<i>Georgia Southern University Research and Service Foundation, Inc.</i>
66.516	<i>P3 Award: National Student Design Competition for Sustainability</i>		
66.605	Performance Partnership Grants		
66.701	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.708	Pollution Prevention Grants Program		
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program		
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program		
			<i>Georgia Southern University Research and Service Foundation, Inc.</i>
66.808	<i>Solid Waste Management Assistance Grants</i>		
66.808	Solid Waste Management Assistance Grants		
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements		
66.817	State and Tribal Response Program Grants		
66.820	STATE PROGRAMS FOR CONTROL OF COAL COMBUSTION RESIDUALS		
			<i>Kennesaw State University Research and Service Foundation</i>
66.951	<i>Environmental Education Grants Program</i>		
66.RD	<i>Trash Free Waters</i>	REGX000156210A	<i>Eastern Research Group, Inc.</i>
Total Environmental Protection Agency			
<u>Nuclear Regulatory Commission</u>			
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		
Total Nuclear Regulatory Commission			
<u>Department of Energy</u>			
81.008	Cybersecurity, Energy Security & Emergency Response (CESER)		
			<i>Kennesaw State University Research and Service Foundation</i>
81.041	<i>State Energy Program</i>		
81.041	State Energy Program		
81.042	Weatherization Assistance for Low-Income Persons		
			<i>Lawrence Berkeley National Laboratory</i>
81.049	<i>Office of Science Financial Assistance Program</i>		
81.049	Office of Science Financial Assistance Program		
81.049	Office of Science Financial Assistance Program		
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Advanced Materials Scientia, LLC</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Ames Laboratory</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Ames Laboratory</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Argonne National Laboratory</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Argonne National Laboratory</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Argonne National Laboratory</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Argonne National Laboratory</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Batelle</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Batelle</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Bert Thin Films, LLC</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Brookhaven National Laboratory</i>
81.049	<i>Office of Science Financial Assistance Program</i>		
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Calabazas Creek Research, Inc.</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>California Institute of Technology</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>California Institute of Technology</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Consolidated Nuclear Security, LLC</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Consolidated Nuclear Security, LLC</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Consolidated Nuclear Security, LLC</i>

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"SPC-1000005376/ GR124552"		\$66,823	\$492,786	Research and Development	\$1,699,682,019
		\$161,118	\$492,786	Research and Development	\$1,699,682,019
"CON017101"		\$28,386	\$492,786	Research and Development	\$1,699,682,019
	\$12,679	\$236,459	\$492,786	Research and Development	\$1,699,682,019
"150099"		\$2,806	\$1,585,644	Research and Development	\$1,699,682,019
		\$681,893	\$1,585,644	Research and Development	\$1,699,682,019
"211106"		\$9,359	\$1,585,644	Research and Development	\$1,699,682,019
"RC112945B"		\$6,291	\$1,585,644	Research and Development	\$1,699,682,019
	\$265,908	\$885,295	\$1,585,644	Research and Development	\$1,699,682,019
"39G3017"		\$9,150	\$9,150	Research and Development	\$1,699,682,019
		\$14,919,908	\$14,919,908	N/A	\$0
		\$22,137	\$22,137	N/A	\$0
		\$178,695	\$178,695	N/A	\$0
		\$80,888	\$80,888	N/A	\$0
		\$1,200,504	\$1,200,504	N/A	\$0
		\$1,466,648	\$1,466,648	N/A	\$0
"39G3021"		\$45,766	\$57,444	Research and Development	\$1,699,682,019
		\$11,678	\$57,444	Research and Development	\$1,699,682,019
		\$98,610	\$98,610	N/A	\$0
		\$1,287,657	\$1,287,657	N/A	\$0
		\$347,512	\$347,512	N/A	\$0
"431720"	\$578	\$578	\$578	Research and Development	\$1,699,682,019
"RERGX000156213A"		\$107,700	\$107,700	Research and Development	\$1,699,682,019
	\$117,286,734	\$155,418,797			
		\$370,731	\$370,731	Research and Development	\$1,699,682,019
	\$0	\$370,731			
		-\$12,354	-\$12,354	Research and Development	\$1,699,682,019
"431560"		\$83,241	\$3,855,923	Research and Development	\$1,699,682,019
	\$498,797	\$3,772,682	\$3,855,923	Research and Development	\$1,699,682,019
	\$10,329,885	\$11,419,609	\$11,419,609	N/A	\$0
"212006"		\$27,074	\$38,722,883	N/A	\$0
	\$3,001,819	\$21,165,176	\$38,722,883	Research and Development	\$1,699,682,019
		\$49,477	\$38,722,883	N/A	\$0
"151307"		\$59,685	\$38,722,883	Research and Development	\$1,699,682,019
"136283"		\$9,188	\$38,722,883	Research and Development	\$1,699,682,019
"139090"		\$17,846	\$38,722,883	Research and Development	\$1,699,682,019
"149630"		\$35,940	\$38,722,883	Research and Development	\$1,699,682,019
"150341"		\$37,172	\$38,722,883	Research and Development	\$1,699,682,019
"151731"		\$120,492	\$38,722,883	Research and Development	\$1,699,682,019
"151836"		\$154,962	\$38,722,883	Research and Development	\$1,699,682,019
"152409"		\$102,210	\$38,722,883	Research and Development	\$1,699,682,019
"566467"		\$716	\$38,722,883	Research and Development	\$1,699,682,019
"644573"		-\$1,929	\$38,722,883	Research and Development	\$1,699,682,019
"152691"		\$94,845	\$38,722,883	Research and Development	\$1,699,682,019
"137719"		\$44,495	\$38,722,883	Research and Development	\$1,699,682,019
"GTRC AMT 144752 DTD012-2-2020"		\$102	\$38,722,883	Research and Development	\$1,699,682,019
"5451338"		\$32,384	\$38,722,883	Research and Development	\$1,699,682,019
"5592652"		\$83,927	\$38,722,883	Research and Development	\$1,699,682,019
"142494"		-\$1,110	\$38,722,883	Research and Development	\$1,699,682,019
"153167"		\$73,131	\$38,722,883	Research and Development	\$1,699,682,019
"4300172993"		-\$133	\$38,722,883	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
81.049	Office of Science Financial Assistance Program		Consolidated Nuclear Security, LLC
81.049	Office of Science Financial Assistance Program		Consolidated Nuclear Security, LLC
81.049	Office of Science Financial Assistance Program		Continuum Dynamics, Inc.
81.049	Office of Science Financial Assistance Program		CORMETECH, Inc.
81.049	Office of Science Financial Assistance Program		Dartmouth College
81.049	Office of Science Financial Assistance Program		Extreme Scale Solutions, LLC
81.049	Office of Science Financial Assistance Program		Florida State University
81.049	Office of Science Financial Assistance Program		Fluor Marine Propulsion, LLC
81.049	Office of Science Financial Assistance Program		GCA&S, Inc.
81.049	Office of Science Financial Assistance Program		GE Gas Turbine Technology Center
			Georgia Southern University Research and Service Foundation, Inc.
81.049	Office of Science Financial Assistance Program		Halliburton
			Honeywell Federal Manufacturing & Technologies, LLC
81.049	Office of Science Financial Assistance Program		Honeywell International, Inc.
81.049	Office of Science Financial Assistance Program		Honeywell International, Inc.
81.049	Office of Science Financial Assistance Program		Honeywell International, Inc.
81.049	Office of Science Financial Assistance Program		Idaho National Laboratory
81.049	Office of Science Financial Assistance Program		Idaho National Laboratory
81.049	Office of Science Financial Assistance Program		Idaho National Laboratory
81.049	Office of Science Financial Assistance Program		Idaho National Laboratory
81.049	Office of Science Financial Assistance Program		Idaho National Laboratory
81.049	Office of Science Financial Assistance Program		Johns Hopkins University
			Kennesaw State University Research and Service Foundation
81.049	Office of Science Financial Assistance Program		Lawrence Berkeley National Laboratory
			Lawrence Berkeley National Laboratory
81.049	Office of Science Financial Assistance Program		Lawrence Berkeley National Laboratory
			Lawrence Berkeley National Laboratory
81.049	Office of Science Financial Assistance Program		Lawrence Berkeley National Laboratory
			Lawrence Berkeley National Laboratory
81.049	Office of Science Financial Assistance Program		Lawrence Berkeley National Laboratory
			Lawrence Berkeley National Laboratory
81.049	Office of Science Financial Assistance Program		Lawrence Berkeley National Laboratory
			Lawrence Berkeley National Laboratory
81.049	Office of Science Financial Assistance Program		Lawrence Berkeley National Laboratory
			Lawrence Berkeley National Laboratory
81.049	Office of Science Financial Assistance Program		Lawrence Berkeley National Laboratory
			Lawrence Berkeley National Laboratory
81.049	Office of Science Financial Assistance Program		Lawrence Berkeley National Laboratory
			Lawrence Berkeley National Laboratory
81.049	Office of Science Financial Assistance Program		Lawrence Berkeley National Laboratory
			Lawrence Berkeley National Laboratory
81.049	Office of Science Financial Assistance Program		Lawrence Berkeley National Laboratory
			Lawrence Berkeley National Laboratory
81.049	Office of Science Financial Assistance Program		Los Alamos National Laboratory
81.049	Office of Science Financial Assistance Program		Los Alamos National Laboratory
81.049	Office of Science Financial Assistance Program		Los Alamos National Laboratory
81.049	Office of Science Financial Assistance Program		Los Alamos National Laboratory
81.049	Office of Science Financial Assistance Program		Los Alamos National Laboratory
			Los Alamos National Laboratory
81.049	Office of Science Financial Assistance Program		Los Alamos National Laboratory
81.049	Office of Science Financial Assistance Program		Los Alamos National Laboratory
81.049	Office of Science Financial Assistance Program		Massachusetts Institute of Technology

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"4300181384"		\$550,792	\$38,722,883	Research and Development	\$1,699,682,019
"AWARD_CONTRACT-3-13034"		\$9,408	\$38,722,883	Research and Development	\$1,699,682,019
"147072"		\$125,647	\$38,722,883	Research and Development	\$1,699,682,019
"147687"		\$134,389	\$38,722,883	Research and Development	\$1,699,682,019
"R1310"		\$95,444	\$38,722,883	Research and Development	\$1,699,682,019
"149855"		\$79,149	\$38,722,883	Research and Development	\$1,699,682,019
"114668"		\$88,568	\$38,722,883	Research and Development	\$1,699,682,019
"140389"		\$245,106	\$38,722,883	Research and Development	\$1,699,682,019
"152167"		-\$807	\$38,722,883	Research and Development	\$1,699,682,019
"149077"		\$332,388	\$38,722,883	Research and Development	\$1,699,682,019
"39G0777A"		\$48,805	\$38,722,883	Research and Development	\$1,699,682,019
"75899"		\$257,726	\$38,722,883	Research and Development	\$1,699,682,019
"PO-N000049175"		\$163,249	\$38,722,883	Research and Development	\$1,699,682,019
"152157"		\$77,691	\$38,722,883	Research and Development	\$1,699,682,019
"152477"		\$46,112	\$38,722,883	Research and Development	\$1,699,682,019
"N000037174"		\$571,354	\$38,722,883	Research and Development	\$1,699,682,019
"143112"		\$83,337	\$38,722,883	Research and Development	\$1,699,682,019
"148965"		\$99,718	\$38,722,883	Research and Development	\$1,699,682,019
"151789"		\$2,878	\$38,722,883	Research and Development	\$1,699,682,019
"153337"		\$66,714	\$38,722,883	Research and Development	\$1,699,682,019
"204383"		\$34,878	\$38,722,883	Research and Development	\$1,699,682,019
"AWARD_CONTRACT-3-8105"		\$130,512	\$38,722,883	Research and Development	\$1,699,682,019
"142415"		\$67,736	\$38,722,883	Research and Development	\$1,699,682,019
"431625"		\$18,230	\$38,722,883	Research and Development	\$1,699,682,019
"132395"		-\$188	\$38,722,883	Research and Development	\$1,699,682,019
"135723"		\$126,764	\$38,722,883	Research and Development	\$1,699,682,019
"142300"		\$79,607	\$38,722,883	Research and Development	\$1,699,682,019
"144576"		-\$34,610	\$38,722,883	Research and Development	\$1,699,682,019
"148304"		-\$54,241	\$38,722,883	Research and Development	\$1,699,682,019
"149429"		\$105,919	\$38,722,883	Research and Development	\$1,699,682,019
"150218"		\$107,878	\$38,722,883	Research and Development	\$1,699,682,019
"150534"		\$66,947	\$38,722,883	Research and Development	\$1,699,682,019
"209931"		\$23,117	\$38,722,883	Research and Development	\$1,699,682,019
"144947"		\$161,437	\$38,722,883	Research and Development	\$1,699,682,019
"149912"		-\$5,337	\$38,722,883	Research and Development	\$1,699,682,019
"150786"		\$80,986	\$38,722,883	Research and Development	\$1,699,682,019
"151250"		-\$1	\$38,722,883	Research and Development	\$1,699,682,019
"152563"		\$25,521	\$38,722,883	Research and Development	\$1,699,682,019
"210183"		\$8,569	\$38,722,883	Research and Development	\$1,699,682,019
"210989"		\$3,143	\$38,722,883	Research and Development	\$1,699,682,019
"211977"		\$1,819	\$38,722,883	Research and Development	\$1,699,682,019
"146206"		-\$15,615	\$38,722,883	Research and Development	\$1,699,682,019
"147667"		\$1,705	\$38,722,883	Research and Development	\$1,699,682,019
"147801"		\$15,268	\$38,722,883	Research and Development	\$1,699,682,019
"202462"		\$49,574	\$38,722,883	Research and Development	\$1,699,682,019
"609605"		\$107	\$38,722,883	Research and Development	\$1,699,682,019
"C2103-547813-CW16680-EP50639"		-\$9,928	\$38,722,883	Research and Development	\$1,699,682,019
"C33332"		\$200,620	\$38,722,883	Research and Development	\$1,699,682,019
"CW19783"		\$3,706,391	\$38,722,883	Research and Development	\$1,699,682,019
"144445"		\$292,207	\$38,722,883	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**[illegible]

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"S5360PO849027"		\$28,400	\$38,722,883	Research and Development	\$1,699,682,019
"S6183 PO978141"		\$43,683	\$38,722,883	Research and Development	\$1,699,682,019
"AGR DTD 12-05-2022"		-\$543	\$38,722,883	Research and Development	\$1,699,682,019
"153661"		\$8,855	\$38,722,883	Research and Development	\$1,699,682,019
"207061"		\$33,771	\$38,722,883	Research and Development	\$1,699,682,019
"153851"		\$55,282	\$38,722,883	Research and Development	\$1,699,682,019
"140532"		\$3,035	\$38,722,883	Research and Development	\$1,699,682,019
"146368"		\$122,959	\$38,722,883	Research and Development	\$1,699,682,019
"150991"		-\$3,203	\$38,722,883	Research and Development	\$1,699,682,019
"152233"		\$33,064	\$38,722,883	Research and Development	\$1,699,682,019
"152656"		\$13,424	\$38,722,883	Research and Development	\$1,699,682,019
"153074"		-\$1,159	\$38,722,883	Research and Development	\$1,699,682,019
"153519"		\$5,000	\$38,722,883	N/A	\$0
"150956"		\$96,291	\$38,722,883	Research and Development	\$1,699,682,019
"151398"		\$150,357	\$38,722,883	Research and Development	\$1,699,682,019
"145472"		\$292,243	\$38,722,883	Research and Development	\$1,699,682,019
"203641"		\$72,882	\$38,722,883	Research and Development	\$1,699,682,019
"145940"		\$195,256	\$38,722,883	Research and Development	\$1,699,682,019
"138663"		\$179	\$38,722,883	Research and Development	\$1,699,682,019
"140152"		\$17,213	\$38,722,883	N/A	\$0
"143624"		-\$2,297	\$38,722,883	Research and Development	\$1,699,682,019
"145062"		\$67,575	\$38,722,883	Research and Development	\$1,699,682,019
"145554"		\$28	\$38,722,883	Research and Development	\$1,699,682,019
"145786"		-\$831	\$38,722,883	Research and Development	\$1,699,682,019
"146083"		\$33,276	\$38,722,883	Research and Development	\$1,699,682,019
"146140"		\$19,501	\$38,722,883	Research and Development	\$1,699,682,019
"146149"		\$23,883	\$38,722,883	Research and Development	\$1,699,682,019
"146500"		-\$1,577	\$38,722,883	Research and Development	\$1,699,682,019
"146975"		\$2,697	\$38,722,883	Research and Development	\$1,699,682,019
"147281"		\$183,614	\$38,722,883	Research and Development	\$1,699,682,019
"147895"		\$165,991	\$38,722,883	Research and Development	\$1,699,682,019
"148134"		\$165,958	\$38,722,883	Research and Development	\$1,699,682,019
"148743"		\$144,439	\$38,722,883	Research and Development	\$1,699,682,019
"149397"		\$86,677	\$38,722,883	Research and Development	\$1,699,682,019
"149587"		\$54,752	\$38,722,883	Research and Development	\$1,699,682,019
"149732"		\$80,860	\$38,722,883	Research and Development	\$1,699,682,019
"149860"		\$266,904	\$38,722,883	Research and Development	\$1,699,682,019
"149896"		-\$23,288	\$38,722,883	Research and Development	\$1,699,682,019
"149922"		\$78,078	\$38,722,883	Research and Development	\$1,699,682,019
"149938"		\$106,960	\$38,722,883	Research and Development	\$1,699,682,019
"149940"		\$34,552	\$38,722,883	Research and Development	\$1,699,682,019
"150216"		\$11,999	\$38,722,883	Research and Development	\$1,699,682,019
"150306"		\$32,710	\$38,722,883	Research and Development	\$1,699,682,019
"150311"		\$20,128	\$38,722,883	Research and Development	\$1,699,682,019
"150698"		\$72,589	\$38,722,883	Research and Development	\$1,699,682,019
"151284"		\$175,219	\$38,722,883	Research and Development	\$1,699,682,019
"151402"		\$104,292	\$38,722,883	Research and Development	\$1,699,682,019
"151749"		\$32,937	\$38,722,883	Research and Development	\$1,699,682,019
"151754"		\$107,457	\$38,722,883	Research and Development	\$1,699,682,019
"151787"		\$78,734	\$38,722,883	Research and Development	\$1,699,682,019
"152060"		\$24,898	\$38,722,883	Research and Development	\$1,699,682,019
"152191"		\$46,816	\$38,722,883	Research and Development	\$1,699,682,019
"152291"		\$55,328	\$38,722,883	Research and Development	\$1,699,682,019
"152292"		\$74,998	\$38,722,883	Research and Development	\$1,699,682,019
"152335"		\$47,843	\$38,722,883	Research and Development	\$1,699,682,019
"152511"		\$54,705	\$38,722,883	Research and Development	\$1,699,682,019
"152582"		\$75,812	\$38,722,883	Research and Development	\$1,699,682,019
"152707"		\$94,745	\$38,722,883	Research and Development	\$1,699,682,019
"152741"		\$7,535	\$38,722,883	Research and Development	\$1,699,682,019
"152999"		\$120,989	\$38,722,883	Research and Development	\$1,699,682,019
"153114"		\$40,653	\$38,722,883	Research and Development	\$1,699,682,019
"153265"		\$49,214	\$38,722,883	Research and Development	\$1,699,682,019
"153538"		\$6,219	\$38,722,883	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**[illegible]

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"153543"		\$63,570	\$38,722,883	Research and Development	\$1,699,682,019
"153914"		\$40,000	\$38,722,883	Research and Development	\$1,699,682,019
"153915"		\$55,000	\$38,722,883	Research and Development	\$1,699,682,019
"153972"		\$69,918	\$38,722,883	Research and Development	\$1,699,682,019
"154105"		\$48,804	\$38,722,883	Research and Development	\$1,699,682,019
"201863"		\$42,091	\$38,722,883	Research and Development	\$1,699,682,019
"201920"		\$19,716	\$38,722,883	Research and Development	\$1,699,682,019
"202349"		\$195,433	\$38,722,883	Research and Development	\$1,699,682,019
"202520"		\$25,258	\$38,722,883	Research and Development	\$1,699,682,019
"204500"		\$61,799	\$38,722,883	Research and Development	\$1,699,682,019
"204901"		\$15,403	\$38,722,883	Research and Development	\$1,699,682,019
"204920"		\$15,504	\$38,722,883	Research and Development	\$1,699,682,019
"206120"		\$38,221	\$38,722,883	Research and Development	\$1,699,682,019
"206602"		\$8,217	\$38,722,883	Research and Development	\$1,699,682,019
"207101"		\$20,169	\$38,722,883	Research and Development	\$1,699,682,019
"208065"		\$32,891	\$38,722,883	Research and Development	\$1,699,682,019
"208321"		\$87,348	\$38,722,883	Research and Development	\$1,699,682,019
"209203"		\$41,280	\$38,722,883	Research and Development	\$1,699,682,019
"210786"		\$115	\$38,722,883	Research and Development	\$1,699,682,019
"2167910"		\$1,420	\$38,722,883	Research and Development	\$1,699,682,019
"2210321"		\$239	\$38,722,883	Research and Development	\$1,699,682,019
"2382059"		-\$183	\$38,722,883	Research and Development	\$1,699,682,019
"2484695"		\$25,036	\$38,722,883	Research and Development	\$1,699,682,019
"140404"		\$92,554	\$38,722,883	Research and Development	\$1,699,682,019
"149643"		\$29,652	\$38,722,883	Research and Development	\$1,699,682,019
"149777"		\$7,492	\$38,722,883	Research and Development	\$1,699,682,019
"151764"		\$12,909	\$38,722,883	Research and Development	\$1,699,682,019
"148204"		\$256,628	\$38,722,883	Research and Development	\$1,699,682,019
"148914"		\$25,388	\$38,722,883	Research and Development	\$1,699,682,019
"150832"		\$135,311	\$38,722,883	Research and Development	\$1,699,682,019
"151963"		\$77,009	\$38,722,883	Research and Development	\$1,699,682,019
"151964"		\$61,082	\$38,722,883	Research and Development	\$1,699,682,019
"143302"		-\$1,509	\$38,722,883	Research and Development	\$1,699,682,019
"152835"		\$74,876	\$38,722,883	Research and Development	\$1,699,682,019
"202012"		\$94,377	\$38,722,883	Research and Development	\$1,699,682,019
"138037"		\$100,577	\$38,722,883	Research and Development	\$1,699,682,019
"151813"		\$258,766	\$38,722,883	Research and Development	\$1,699,682,019
"152867"		\$16,298	\$38,722,883	Research and Development	\$1,699,682,019
"205120"		\$13,820	\$38,722,883	Research and Development	\$1,699,682,019
"149822"		\$96,489	\$38,722,883	Research and Development	\$1,699,682,019
"152557"		\$109,741	\$38,722,883	Research and Development	\$1,699,682,019
"153156"		\$11,054	\$38,722,883	Research and Development	\$1,699,682,019
"150785"		\$189,577	\$38,722,883	Research and Development	\$1,699,682,019
"152423"		\$167,242	\$38,722,883	Research and Development	\$1,699,682,019
"141201"		-\$5,614	\$38,722,883	Research and Development	\$1,699,682,019
"151354"		\$195,743	\$38,722,883	Research and Development	\$1,699,682,019
"UWSC12420/BPO57272"		\$45,747	\$38,722,883	Research and Development	\$1,699,682,019
"143247"		\$20,482	\$38,722,883	Research and Development	\$1,699,682,019
"115531"		\$10,023	\$38,722,883	Research and Development	\$1,699,682,019
"134869"		\$176,982	\$38,722,883	Research and Development	\$1,699,682,019
"137694"		-\$36,363	\$38,722,883	Research and Development	\$1,699,682,019
"142234"		\$16,710	\$38,722,883	Research and Development	\$1,699,682,019
"146084"		-\$3,616	\$38,722,883	Research and Development	\$1,699,682,019
"146615"		\$9,263	\$38,722,883	Research and Development	\$1,699,682,019
"147091"		\$50,037	\$38,722,883	Research and Development	\$1,699,682,019
"148112"		\$56,495	\$38,722,883	Research and Development	\$1,699,682,019
"148287"		\$107,659	\$38,722,883	Research and Development	\$1,699,682,019
"149032"		\$30,826	\$38,722,883	Research and Development	\$1,699,682,019
"149213"		\$75,081	\$38,722,883	Research and Development	\$1,699,682,019
"151217"		\$45,000	\$38,722,883	Research and Development	\$1,699,682,019
"151471"		\$7,558	\$38,722,883	Research and Development	\$1,699,682,019
"153184"		\$166,242	\$38,722,883	Research and Development	\$1,699,682,019
"153646"		\$75,284	\$38,722,883	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
81.049	<i>Office of Science Financial Assistance Program</i>		<i>UT-Battelle, LLC</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>UT-Battelle, LLC</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>UT-Battelle, LLC</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>UT-Battelle, LLC</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Vanderbilt University</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Yale University</i>
81.057	<i>University Coal Research</i>		<i>Florida A&M University</i>
81.057	<i>University Coal Research</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
81.086	<i>Conservation Research and Development</i>		<i>University of California, San Diego</i>
81.086	Conservation Research and Development		
81.086	<i>Conservation Research and Development</i>		<i>University of Tennessee</i>
81.087	<i>Renewable Energy Research and Development</i>		<i>Arizona State University</i>
81.087	Renewable Energy Research and Development		
81.087	<i>Renewable Energy Research and Development</i>		<i>Bert Thin Films, LLC</i>
81.087	<i>Renewable Energy Research and Development</i>		<i>Electric Power Research Institute</i>
81.087	<i>Renewable Energy Research and Development</i>		<i>Electric Power Research Institute</i>
81.087	<i>Renewable Energy Research and Development</i>		<i>Gas Technology Institute (GTI Energy)</i>
81.087	<i>Renewable Energy Research and Development</i>		<i>University of Arkansas</i>
81.087	<i>Renewable Energy Research and Development</i>		<i>University of Illinois at Urbana-Champaign</i>
81.089	<i>Fossil Energy Research and Development</i>		<i>Florida A&M University</i>
81.089	Fossil Energy Research and Development		
81.089	<i>Fossil Energy Research and Development</i>		<i>Gas Technology Institute (GTI Energy)</i>
81.089	<i>Fossil Energy Research and Development</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
81.089	<i>Fossil Energy Research and Development</i>		<i>Global Thermostat</i>
81.089	<i>Fossil Energy Research and Development</i>		<i>Susteon, Inc.</i>
81.104	<i>Environmental Remediation and Waste Processing and Disposal</i>		<i>Savannah River Remediation, LLC</i>
81.104	Environmental Remediation and Waste Processing and Disposal		
81.104	<i>Environmental Remediation and Waste Processing and Disposal</i>		<i>Savannah River Remediation, LLC</i>
81.104	<i>Environmental Remediation and Waste Processing and Disposal</i>		<i>SRS Community Reuse Organization</i>
81.106	<i>Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions</i>		<i>Southern States Energy Board</i>
81.112	Stewardship Science Grant Program		
81.113	Defense Nuclear Nonproliferation Research		
81.113	Defense Nuclear Nonproliferation Research		
81.113	<i>Defense Nuclear Nonproliferation Research</i>		<i>University of Michigan</i>
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117	<i>Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance</i>		<i>Kennesaw State University Research and Service Foundation</i>
81.117	<i>Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance</i>		<i>Kennesaw State University Research and Service Foundation</i>
81.121	<i>Nuclear Energy Research, Development and Demonstration</i>		<i>Auburn University</i>
81.121	<i>Nuclear Energy Research, Development and Demonstration</i>		<i>Kennesaw State University Research and Service Foundation</i>
81.121	<i>Nuclear Energy Research, Development and Demonstration</i>		<i>Texas A&M University</i>
81.121	<i>Nuclear Energy Research, Development and Demonstration</i>		<i>Texas A&M University</i>
81.122	Electricity Research, Development and Analysis		
81.123	<i>National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program</i>		<i>University of North Texas</i>
81.123	National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program		
81.128	Energy Efficiency and Conservation Block Grant Program (EECBG)		
81.135	<i>Advanced Research Projects Agency - Energy</i>		<i>University of Pittsburgh</i>
81.135	Advanced Research Projects Agency - Energy		
81.135	<i>Advanced Research Projects Agency - Energy</i>		<i>University of Washington</i>
81.214	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis		

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"204631"		\$52,625	\$38,722,883	Research and Development	\$1,699,682,019
"205280"		\$13,156	\$38,722,883	Research and Development	\$1,699,682,019
"205656"		\$134,695	\$38,722,883	Research and Development	\$1,699,682,019
"209867"		\$34,752	\$38,722,883	Research and Development	\$1,699,682,019
"114108"		\$318,357	\$38,722,883	Research and Development	\$1,699,682,019
"153821"		\$26,283	\$38,722,883	Research and Development	\$1,699,682,019
"C-5133"		\$926	\$26,024	Research and Development	\$1,699,682,019
"39G3079"		\$25,098	\$26,024	Research and Development	\$1,699,682,019
"705090"		\$344,337	\$2,064,057	Research and Development	\$1,699,682,019
	\$165,944	\$1,666,064	\$2,064,057	Research and Development	\$1,699,682,019
"144843"		\$53,656	\$2,064,057	Research and Development	\$1,699,682,019
"144353"		\$33,033	\$3,076,638	Research and Development	\$1,699,682,019
	\$431,215	\$2,518,738	\$3,076,638	Research and Development	\$1,699,682,019
"205530"		\$22,682	\$3,076,638	Research and Development	\$1,699,682,019
"142407"		\$64,151	\$3,076,638	Research and Development	\$1,699,682,019
"153595"		\$50,690	\$3,076,638	Research and Development	\$1,699,682,019
"144984"		\$169,474	\$3,076,638	Research and Development	\$1,699,682,019
"UA2020-190"		\$1,166	\$3,076,638	Research and Development	\$1,699,682,019
"148758"		\$216,704	\$3,076,638	Research and Development	\$1,699,682,019
"C5161/PO FAM01-000023410"		\$15,706	\$2,323,007	Research and Development	\$1,699,682,019
	\$121,833	\$1,585,500	\$2,323,007	Research and Development	\$1,699,682,019
"147642"		\$407,800	\$2,323,007	Research and Development	\$1,699,682,019
"39G3060"		\$193,691	\$2,323,007	Research and Development	\$1,699,682,019
"145121"		\$38,960	\$2,323,007	Research and Development	\$1,699,682,019
"152336"		\$81,350	\$2,323,007	Research and Development	\$1,699,682,019
"DE-DM0005210"		\$155,500	\$890,162	N/A	\$0
		\$163,683	\$890,162	N/A	\$0
"DE-EM0005227"		\$203,542	\$890,162	N/A	\$0
"1998F0586"		\$367,437	\$890,162	N/A	\$0
"00000919"		\$328,911	\$328,911	N/A	\$0
		\$179,353	\$179,353	Research and Development	\$1,699,682,019
		\$28,032	\$4,286,644	N/A	\$0
	\$3,162,114	\$4,014,671	\$4,286,644	Research and Development	\$1,699,682,019
"139589"		\$243,941	\$4,286,644	Research and Development	\$1,699,682,019
		\$181,550	\$510,025	N/A	\$0
		\$68,488	\$510,025	Research and Development	\$1,699,682,019
"431638"		\$254,855	\$510,025	Research and Development	\$1,699,682,019
"431758"		\$5,132	\$510,025	Research and Development	\$1,699,682,019
		\$149,858	\$1,474,300	N/A	\$0
	\$402,872	\$1,067,212	\$1,474,300	Research and Development	\$1,699,682,019
"147346"		\$63,157	\$1,474,300	Research and Development	\$1,699,682,019
"431612"		\$71,268	\$1,474,300	Research and Development	\$1,699,682,019
"149112"		\$14,635	\$1,474,300	Research and Development	\$1,699,682,019
"150479"		\$108,170	\$1,474,300	Research and Development	\$1,699,682,019
	\$149,895	\$340,773	\$340,773	Research and Development	\$1,699,682,019
"1000004071"		\$199,270	\$245,190	N/A	\$0
		\$45,920	\$245,190	N/A	\$0
		\$27,604	\$27,604	N/A	\$0
"150775"		\$64,436	\$4,343,498	Research and Development	\$1,699,682,019
	\$1,086,395	\$4,037,097	\$4,343,498	Research and Development	\$1,699,682,019
"147292"		\$241,965	\$4,343,498	Research and Development	\$1,699,682,019
		\$227,088	\$6,589,999	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
81.214	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis		
81.254	Grid Infrastructure Deployment and Resilience		
81.RD	<i>Artificial Intelligence based Predictive Modelling for Detection and Monitoring of Groundwater Contamination</i>	TOA-525185-UGA-202401	University of Houston-Victoria
81.RD	<i>Augusta Urban Heat Island</i>	RBSRA000165410A	Batelle
81.RD	<i>Characterization and Recovery of Critical Metals from Municipal Solid Waste Incineration Ashes</i>	RUSDE000156480A	Batelle
81.RD	<i>Characterization of Metal-Utilization and Metal-Resistant Mechanisms of Isolates/Communities in Groundwater, Sediment and Bioreactors (ENIGMA FY20-24)</i>	RLBNL0001129701	Lawrence Berkeley National Laboratory
81.RD	<i>Coordination of Research within Tims Branch at SRS</i>	RANNT000162450A	Argonne National Laboratory
81.RD	<i>Crystal Chemistry of Actinide Halides and Chalcogenides</i>	RBSRA000163930A	Batelle
81.RD	Extreme Precipitation in E3SM-MMF	652253	
81.RD	<i>Goaltender: Cloud-Based Defense and Response Tools for the DER Ecosystem</i>	RNTES000175980A	Sandia National Laboratories
81.RD	<i>Mineralogy and cation exchange capacity of F-Area aquifer</i>	RBSRA000159590A	Batelle
81.RD	<i>Real Twin</i>	RUTBA000176960A	UT-Battelle, LLC
81.RD	<i>Reinforcing International Nonproliferation Norms and Regimes Against Russian Malign Influence</i>	RBMIX000144870A	Batelle
81.RD	<i>Research services in support of the Center for Bioenergy Innovation that will enable the future bioeconomy</i>	RUTBA000161800	UT-Battelle, LLC
81.RD	<i>Response and force reconstruction methods and piezo excitation for modal testing</i>	RNTES000146380A	Sandia National Laboratories
81.RD	<i>Scalable Multi-Timescale Analysis Platform Based on System Transient and Dynamic Models</i>	4F-60141	Argonne National Laboratory
81.RD	<i>Secure Ecosystem Engineering and Design (SEED)</i>	RUTBA000181180A	UT-Battelle, LLC
81.RD	Solar Pollinator Habitat and Ecosystem Services in Georgia	SUB-2022-10333	
81.RD	<i>SRNS Tims Branch Wetland Scientific Focus Area</i>	RSRNS0001156301	Savannah River Nuclear Solutions, LLC
81.RD	<i>Subject Matter Experts (SME) in Regulatory and Policy Expertise</i>	RBSRA000143260A	Batelle
81.RD	<i>Support for the development and evaluation of cementitious-type materials and soils/sediments associated with the Savannah River Site</i>	RSRRL000141670A	Savannah River Remediation, LLC
81.RD	<i>THE CENTER FOR BIOENERGY INNOVATION</i>	RUTBARC284660CV	UT-Battelle, LLC
Total Department of Energy			
Department of Education			
84.002	Adult Education - Basic Grants to States		
84.007	Federal Supplemental Educational Opportunity Grants		
84.010	<i>Title I Grants to Local Educational Agencies</i>		Baldwin County Public Schools
84.010	Title I Grants to Local Educational Agencies		
84.011	Migrant Education State Grant Program		
84.011	Migrant Education State Grant Program		
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth		
84.015	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program		
84.015	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program		
84.021	Overseas Programs - Group Projects Abroad		
84.027	<i>Special Education Grants to States</i>		Georgia Southern University Research and Service Foundation, Inc.
84.027	Special Education Grants to States		
84.031	Higher Education Institutional Aid		
84.031	Higher Education Institutional Aid		
84.033	Federal Work-Study Program		
84.038	Federal Perkins Loan (FPL)- Federal Capital Contributions		
84.042	TRIO Student Support Services		
84.042	TRIO Student Support Services		
84.042	<i>TRIO Student Support Services</i>		Georgia Southern University Research and Service Foundation, Inc.
84.044	TRIO Talent Search		
84.044	TRIO Talent Search		
84.047	<i>TRIO Upward Bound</i>		Kennesaw State University Research and Service Foundation
84.047	TRIO Upward Bound		
84.047	TRIO Upward Bound		
84.047	<i>TRIO Upward Bound</i>		Kennesaw State University Research and Service Foundation

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$6,362,911	\$6,589,999	Research and Development	\$1,699,682,019
		\$1,311	\$1,311	N/A	\$0
"TOA-525185-UGA-202401"		\$22,751	\$4,052,120	Research and Development	\$1,699,682,019
"0000604368"		\$34,608	\$4,052,120	Research and Development	\$1,699,682,019
"0000579612"		\$2,025	\$4,052,120	Research and Development	\$1,699,682,019
"7481316"		\$256,516	\$4,052,120	Research and Development	\$1,699,682,019
"3F-60048"		\$67,703	\$4,052,120	Research and Development	\$1,699,682,019
"G-SOW-A-02453"		\$81,070	\$4,052,120	Research and Development	\$1,699,682,019
		\$23,925	\$4,052,120	Research and Development	\$1,699,682,019
"2557042"		\$10,304	\$4,052,120	Research and Development	\$1,699,682,019
"0000598849"		\$9,060	\$4,052,120	Research and Development	\$1,699,682,019
"CW54216-4000216504"		\$43,505	\$4,052,120	Research and Development	\$1,699,682,019
"607646"		\$11,023	\$4,052,120	Research and Development	\$1,699,682,019
"RUTBA000161800A"		\$3,284,463	\$4,052,120	Research and Development	\$1,699,682,019
"PO2341393"		\$62,494	\$4,052,120	Research and Development	\$1,699,682,019
"4F-60141"		\$51,526	\$4,052,120	Research and Development	\$1,699,682,019
"CW55983 / PO 4000220455"		\$10,687	\$4,052,120	Research and Development	\$1,699,682,019
		\$32,516	\$4,052,120	Research and Development	\$1,699,682,019
"0000448600"		\$3,247	\$4,052,120	Research and Development	\$1,699,682,019
"TOA # 0000547765"		\$55,113	\$4,052,120	Research and Development	\$1,699,682,019
"SRRA200036"		\$318,385	\$4,052,120	Research and Development	\$1,699,682,019
"4000158359"		\$328,801	\$4,052,120	Research and Development	\$1,699,682,019
	\$19,350,769	\$84,745,677			
	\$2,569,451	\$21,960,477	\$21,960,477	N/A	\$0
		\$16,640,565	\$16,640,565	Student Financial Assistance	\$2,079,861,684
"3664523/3664524"		\$51,275	\$649,375,832	N/A	\$0
	\$634,530,579	\$649,324,557	\$649,375,832	N/A	\$0
		\$328,080	\$8,888,830	N/A	\$0
	\$6,294,491	\$8,560,750	\$8,888,830	N/A	\$0
	\$522,741	\$3,039,282	\$3,039,282	N/A	\$0
		\$1,000	\$325,911	N/A	\$0
		\$324,911	\$325,911	Research and Development	\$1,699,682,019
		\$337,277	\$337,277	Research and Development	\$1,699,682,019
"39G2053"		\$2,445	\$449,164,857	Special Education Cluster (IDEA)	\$460,612,780
	\$424,286,445	\$449,162,412	\$449,164,857	Special Education Cluster (IDEA)	\$460,612,780
		\$30,077,958	\$30,365,633	N/A	\$0
		\$287,675	\$30,365,633	Research and Development	\$1,699,682,019
		\$14,182,514	\$14,182,514	Student Financial Assistance	\$2,079,861,684
		\$7,760,135	\$7,760,135	Student Financial Assistance	\$2,079,861,684
		\$2,464,105	\$3,805,341	Research and Development	\$1,699,682,019
		\$1,079,919	\$3,805,341	TRIO Cluster	\$10,599,863
"39G1783"		\$261,317	\$3,805,341	TRIO Cluster	\$10,599,863
		\$570,955	\$3,121,745	Research and Development	\$1,699,682,019
		\$2,550,790	\$3,121,745	TRIO Cluster	\$10,599,863
"431468"		\$2,493	\$7,594,504	Research and Development	\$1,699,682,019
		\$1,092,986	\$7,594,504	Research and Development	\$1,699,682,019
		\$5,589,156	\$7,594,504	TRIO Cluster	\$10,599,863
"431482"		\$671	\$7,594,504	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
84.047	<i>TRIO Upward Bound</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.047	<i>TRIO Upward Bound</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.047	<i>TRIO Upward Bound</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.048	<i>Career and Technical Education -- Basic Grants to States</i>		<i>CTAE Resource Network, Inc.</i>
84.048	Career and Technical Education -- Basic Grants to States		
84.063	Federal Pell Grant Program		
84.066	TRIO Educational Opportunity Centers		
84.116	<i>Fund for the Improvement of Postsecondary Education</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
84.116	Fund for the Improvement of Postsecondary Education		
84.116	Fund for the Improvement of Postsecondary Education		
84.116	<i>Fund for the Improvement of Postsecondary Education</i>		<i>Winston-Salem State University</i>
84.120	Minority Science and Engineering Improvement		
84.120	Minority Science and Engineering Improvement		
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States		
84.129	Rehabilitation Long-Term Training		
84.141	Migrant Education High School Equivalency Program		
84.144	Migrant Education Coordination Program		
84.149	Migrant Education College Assistance Migrant Program		
84.153	Business and International Education Projects		
84.165	<i>Magnet Schools Assistance</i>		<i>Clayton County School District</i>
84.173	Special Education Preschool Grants		
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind		
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind		
84.181	COVID-19 -Special Education-Grants for Infants and Families	COVID-19	
84.181	Special Education-Grants for Infants and Families		
84.184	School Safety National Activities		
84.184	School Safety National Activities		
84.184	<i>School Safety National Activities</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.184	<i>School Safety National Activities</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.184	School Safety National Activities		
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities		
84.196	Education for Homeless Children and Youth		
84.200	Graduate Assistance in Areas of National Need		
84.200	Graduate Assistance in Areas of National Need		
84.206	<i>Javits Gifted and Talented Students Education</i>		<i>Purdue University</i>
84.206	<i>Javits Gifted and Talented Students Education</i>		<i>Kennesaw State University Research and Service Foundation</i>
	Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects		
84.215			
84.217	TRIO McNair Post-Baccalaureate Achievement		
84.217	TRIO McNair Post-Baccalaureate Achievement		
84.217	<i>TRIO McNair Post-Baccalaureate Achievement</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
84.220	Centers for International Business Education		
84.229	Language Resource Centers		
84.263	<i>Innovative Rehabilitation Training</i>		<i>West Virginia University Research Corporation</i>
84.268	Federal Direct Student Loans		
84.282	Charter Schools		
84.287	Twenty-First Century Community Learning Centers		
84.287	Twenty-First Century Community Learning Centers		
84.295	<i>Ready-To-Learn Television</i>		<i>Corporation for Public Broadcasting</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>American Institutes for Research</i>
84.305	Education Research, Development and Dissemination		
84.305	<i>Education Research, Development and Dissemination</i>		<i>Arizona State University</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>Arizona State University</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>Michigan State University</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>University of Maryland, Baltimore County</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>University of Memphis</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>University of Minnesota</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"431663"		\$288,262	\$7,594,504	Research and Development	\$1,699,682,019
"431665"		\$358,129	\$7,594,504	Research and Development	\$1,699,682,019
"431675"		\$262,807	\$7,594,504	Research and Development	\$1,699,682,019
"CTAE6073"		\$57,879	\$51,123,429	N/A	\$0
	\$19,329,973	\$51,065,550	\$51,123,429	N/A	\$0
		\$847,598,861	\$847,598,861	Student Financial Assistance	\$2,079,861,684
		\$399,584	\$399,584	TRIO Cluster	\$10,599,863
"39G1824"		\$98,177	\$3,457,734	N/A	\$0
		\$213,870	\$3,457,734	Research and Development	\$1,699,682,019
		\$3,093,188	\$3,457,734	N/A	\$0
"211420A05022023"		\$52,499	\$3,457,734	N/A	\$0
		\$392,978	\$496,044	N/A	\$0
		\$103,066	\$496,044	Research and Development	\$1,699,682,019
		\$56,636,930	\$56,636,930	N/A	\$0
		\$559,751	\$559,751	N/A	\$0
		\$1,090,964	\$1,090,964	N/A	\$0
		\$114,245	\$114,245	N/A	\$0
		\$1,465,504	\$1,465,504	N/A	\$0
		\$46,362	\$46,362	Research and Development	\$1,699,682,019
"152387"		\$266,690	\$266,690	Research and Development	\$1,699,682,019
	\$11,370,297	\$11,447,923	\$11,447,923	Special Education Cluster (IDEA)	\$460,612,780
	\$1,056,258	\$1,056,258	\$2,063,677	N/A	\$0
		\$1,007,419	\$2,063,677	Research and Development	\$1,699,682,019
		\$5,062,984	\$12,731,402	N/A	\$0
	\$30,875	\$7,668,418	\$12,731,402	N/A	\$0
		\$671,253	\$3,322,174	N/A	\$0
		\$576,527	\$3,322,174	Research and Development	\$1,699,682,019
"431703"		\$89,794	\$3,322,174	Research and Development	\$1,699,682,019
"431704"		\$470,538	\$3,322,174	Research and Development	\$1,699,682,019
	\$151,204	\$1,514,062	\$3,322,174	Research and Development	\$1,699,682,019
		\$1,555,426	\$1,555,426	N/A	\$0
	\$5,071,229	\$5,714,055	\$5,714,055	N/A	\$0
		\$757,835	\$909,076	N/A	\$0
		\$151,241	\$909,076	Research and Development	\$1,699,682,019
"19100105-035"		\$44,561	\$47,436	N/A	\$0
"431677"		\$2,875	\$47,436	Research and Development	\$1,699,682,019
		\$596,625	\$596,625	N/A	\$0
		\$235,022	\$954,119	Research and Development	\$1,699,682,019
		\$492,027	\$954,119	TRIO Cluster	\$10,599,863
"39G3043"		\$227,070	\$954,119	TRIO Cluster	\$10,599,863
		\$695,954	\$695,954	Research and Development	\$1,699,682,019
		\$161,836	\$161,836	Research and Development	\$1,699,682,019
"H263C190013"		\$16,738	\$16,738	N/A	\$0
		\$1,185,218,994	\$1,185,218,994	Student Financial Assistance	\$2,079,861,684
	\$1,676,128	\$1,751,317	\$1,751,317	N/A	\$0
		\$688	\$43,399,942	N/A	\$0
	\$40,689,102	\$43,399,254	\$43,399,942	N/A	\$0
"35231-EDU"		\$67,135	\$67,135	N/A	\$0
"CON017576"		\$23,028	\$3,611,505	Research and Development	\$1,699,682,019
		\$16,987	\$3,611,505	Research and Development	\$1,699,682,019
"CON009851"		\$8,115	\$3,611,505	Research and Development	\$1,699,682,019
"CON011261"		\$38,898	\$3,611,505	Research and Development	\$1,699,682,019
"CON014020"		\$334,527	\$3,611,505	Research and Development	\$1,699,682,019
"CON012630"		\$38,768	\$3,611,505	Research and Development	\$1,699,682,019
"CON012616"		\$49,620	\$3,611,505	Research and Development	\$1,699,682,019
"CON014851"		\$94,211	\$3,611,505	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
84.305	<i>Education Research, Development and Dissemination</i>		<i>University of North Texas</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>University of Pittsburgh</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>University of Texas at San Antonio</i>
84.305	Education Research, Development and Dissemination		
84.323	Special Education - State Personnel Development		
84.324	<i>Research in Special Education</i>		<i>Pennsylvania State University</i>
84.324	Research in Special Education		
84.324	<i>Research in Special Education</i>		<i>Pennsylvania State University</i>
84.324	<i>Research in Special Education</i>		<i>University of Massachusetts</i>
84.324	<i>Research in Special Education</i>		<i>University of Miami Medical School</i>
84.324	Research in Special Education		
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.325	<i>Special Education - Personnel Development to Improve Services and Results for Children with Disabilities</i>		<i>East Carolina University</i>
84.325	<i>Special Education - Personnel Development to Improve Services and Results for Children with Disabilities</i>		<i>Old Dominion University Research Foundation</i>
84.325	<i>Special Education - Personnel Development to Improve Services and Results for Children with Disabilities</i>		<i>University of Connecticut</i>
84.325	<i>Special Education - Personnel Development to Improve Services and Results for Children with Disabilities</i>		<i>Vanderbilt University</i>
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	<i>Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities</i>		<i>University of Florida</i>
84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.327	Special Education Educational Technology Media, and Materials for Individuals with Disabilities		
84.328	Special Education Parent Information Centers		
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.334	<i>Gaining Early Awareness and Readiness for Undergraduate Programs</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.335	<i>Child Care Access Means Parents in School</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
84.335	Child Care Access Means Parents in School		
84.335	Child Care Access Means Parents in School		
84.336	<i>Teacher Quality Partnership Grants</i>		<i>Southern Regional Education Board</i>
84.336	Teacher Quality Partnership Grants		
84.336	Teacher Quality Partnership Grants		
84.358	Rural Education		
84.365	English Language Acquisition State Grants		
84.366	<i>Mathematics and Science Partnerships</i>		<i>Jackson County School District</i>
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)		
84.369	Grants for State Assessments and Related Activities		
84.371	Comprehensive Literacy Development		
84.372	Statewide Longitudinal Data Systems		
84.379	<i>Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
84.382	Strengthening Minority-Serving Institutions		
84.408	Postsecondary Education Scholarships for Veteran's Dependents		
84.411	<i>Education Innovation and Research (formerly Investing in Innovation (i3) Fund)</i>		<i>Ohio State University</i>
84.421	Disability Innovation Fund (DIF)		
84.423	Supporting Effective Educator Development Program		
84.423	Supporting Effective Educator Development Program		
84.423	<i>Supporting Effective Educator Development Program</i>		<i>Mercer University</i>
84.424	Student Support and Academic Enrichment Program		
84.425B	COVID-19 -Discretionary Grants: Rethink K-12 Education Models Grants	COVID-19, 84.425B	
84.425C	COVID-19 -Governor's Emergency Education Relief (GEER) Fund	COVID-19, 84.425C	
84.425D	COVID-19 -Elementary and Secondary School Emergency Relief (ESSER) Fund	COVID-19, 84.425D	
84.425E	COVID-19 -Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	COVID-19, 84.425E	

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"GF200102"		\$17,272	\$3,611,505	Research and Development	\$1,699,682,019
"AWD00004408 (070691-1)"		\$92,525	\$3,611,505	Research and Development	\$1,699,682,019
"CON014092"		\$7,915	\$3,611,505	Research and Development	\$1,699,682,019
	\$547,478	\$2,889,639	\$3,611,505	Research and Development	\$1,699,682,019
		\$643,163	\$643,163	N/A	\$0
"CON014137"		\$691	\$823,546	Research and Development	\$1,699,682,019
		\$85,730	\$823,546	Research and Development	\$1,699,682,019
"CON018318"		\$218,131	\$823,546	Research and Development	\$1,699,682,019
"CON017034"		\$1,302	\$823,546	Research and Development	\$1,699,682,019
"CON013957"		\$56,001	\$823,546	Research and Development	\$1,699,682,019
	\$80,534	\$461,691	\$823,546	Research and Development	\$1,699,682,019
		\$812,255	\$2,035,756	N/A	\$0
		\$595,878	\$2,035,756	Research and Development	\$1,699,682,019
"CON017760"		\$64,098	\$2,035,756	Research and Development	\$1,699,682,019
"23110100952010"		\$208,016	\$2,035,756	Research and Development	\$1,699,682,019
"UCHC7127389375"		\$137,758	\$2,035,756	Research and Development	\$1,699,682,019
"61390"		\$87,940	\$2,035,756	Research and Development	\$1,699,682,019
	\$13,000	\$129,811	\$2,035,756	N/A	\$0
"H325A120003"		\$2,144	\$277,546	N/A	\$0
		\$275,402	\$277,546	Research and Development	\$1,699,682,019
	\$111,033	\$339,291	\$339,291	Research and Development	\$1,699,682,019
		\$705,171	\$705,171	N/A	\$0
		\$550,731	\$1,973,524	N/A	\$0
"431448"		\$14,264	\$1,973,524	Research and Development	\$1,699,682,019
	\$384,303	\$1,408,529	\$1,973,524	N/A	\$0
"39G4200"		\$81,803	\$1,372,469	N/A	\$0
		\$348,665	\$1,372,469	Research and Development	\$1,699,682,019
		\$942,001	\$1,372,469	N/A	\$0
"36690"		\$114,262	\$2,605,600	N/A	\$0
	\$99,625	\$1,925,896	\$2,605,600	Research and Development	\$1,699,682,019
		\$565,442	\$2,605,600	N/A	\$0
	\$8,195,648	\$8,907,193	\$8,907,193	N/A	\$0
	\$19,146,965	\$19,975,739	\$19,975,739	N/A	\$0
"SJACSRH722421CV"		-\$345	-\$345	Research and Development	\$1,699,682,019
	\$78,647,873	\$82,202,749	\$82,202,749	N/A	\$0
		\$7,987,913	\$7,987,913	N/A	\$0
	\$44,527,128	\$44,889,814	\$44,889,814	N/A	\$0
		\$111,797	\$111,797	Research and Development	\$1,699,682,019
"431251"		\$159,842	\$2,810,643	Student Financial Assistance	\$2,079,861,684
		\$2,650,801	\$2,810,643	Student Financial Assistance	\$2,079,861,684
		\$7,272,738	\$7,272,738	N/A	\$0
		\$14,368	\$14,368	Student Financial Assistance	\$2,079,861,684
"CON012019"		\$11,067	\$11,067	Research and Development	\$1,699,682,019
		\$807,856	\$807,856	N/A	\$0
		\$57,400	\$6,535,527	N/A	\$0
	\$489,909	\$6,144,554	\$6,535,527	Research and Development	\$1,699,682,019
"420118-DSC"		\$333,573	\$6,535,527	Research and Development	\$1,699,682,019
	\$58,580,816	\$60,869,251	\$60,869,251	N/A	\$0
		\$4,123,439	\$4,123,439	N/A	\$0
	\$11,012,702	\$21,525,157	\$21,525,157	N/A	\$0
	\$158,205,430	\$163,527,422	\$163,527,422	N/A	\$0
		\$1,983,429	\$1,983,429	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
84.425F	COVID-19 -HEERF Institutional Aid Portion	COVID-19, 84.425F	
84.425F	COVID-19 -HEERF Institutional Aid Portion	COVID-19, 84.425F	
84.425F	COVID-19 -HEERF Institutional Aid Portion	COVID-19, 84.425F	Kennesaw State University Research and Service Foundation
84.425J	COVID-19 -HEERF Historically Black Colleges and Universities (HBCUs)	COVID-19, 84.425J	
84.425L	COVID-19 -HEERF Minority Serving Institutions (MSIs)	COVID-19, 84.425L	
84.425M	COVID-19 -HEERF Strengthening Institutions Program (SIP)	COVID-19, 84.425M	
84.425P	COVID-19 -Institutional Resilience and Expanded Postsecondary Opportunity	COVID-19, 84.425P	
84.425P	COVID-19 -Institutional Resilience and Expanded Postsecondary Opportunity	COVID-19, 84.425P	Montclair State University
84.425R	COVID-19 -Coronavirus Response and Relief Supplemental Appropriations Act, 2021 – Emergency Assistance for Non-Public Schools (CRRSA EANS) program	COVID-19, 84.425R	
84.425S	COVID-19 -HEERF Supplemental Assistance to Institutions of Higher Education (SAIHE) program	COVID-19, 84.425S	
84.425T	COVID-19 -HEERF III – Supplemental Support under American Rescue Plan	COVID-19, 84.425T	
84.425U	COVID-19 -American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	COVID-19, 84.425U	
84.425U	COVID-19 -American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	COVID-19, 84.425U	Georgia Association of Educational Leaders
84.425U	COVID-19 -American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	COVID-19, 84.425U	Georgia Statewide Afterschool Network
84.425U	COVID-19 -American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	COVID-19, 84.425U	Voices for Georgia's Children
84.427	Congressionally Directed Spending - Rehabilitation Services and Disability Research		
84.U22	National Assessment of Educational Progress	ED-IES-14-C-0071	
Total Department of Education			
National Archives and Records Administration			
89.003	National Historical Publications and Records Grants		
Total National Archives and Records Administration			
Delta Regional Authority or Denali Commission or Election Assistance Commission or Japan U.S. Friendship Commission			
90.401	Help America Vote Act Requirements Payments		
90.404	HAVA Election Security Grants		
Total Delta Regional Authority or Denali Commission or Election Assistance Commission or Japan U.S. Friendship Commission			
Department of Health and Human Services			
93.008	Medical Reserve Corps Small Grant Program		
93.011	COVID-19 -National Organizations of State and Local Officials	COVID-19	Prime Healthcare Foundation - Southern Regional, LLC
93.011	National Organizations of State and Local Officials		Center for Global Health Innovation
93.041	Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation		
93.042	COVID-19 -Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	COVID-19	
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals		
93.043	COVID-19 -Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	COVID-19	
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services		
93.044	COVID-19 -Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	COVID-19	
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers		
93.045	COVID-19 -Special Programs for the Aging, Title III, Part C, Nutrition Services	COVID-19	
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services		
93.048	COVID-19 -Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	COVID-19	
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects		Georgia Southern University Research and Service Foundation, Inc.
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects		
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects		
93.052	COVID-19 -National Family Caregiver Support, Title III, Part E	COVID-19	

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		-\$187,207	\$17,953,525	Research and Development	\$1,699,682,019
		\$17,937,327	\$17,953,525	N/A	\$0
"431652"		\$203,405	\$17,953,525	Research and Development	\$1,699,682,019
		\$24,838,465	\$24,838,465	N/A	\$0
		\$1,294,362	\$1,294,362	N/A	\$0
		\$800,759	\$800,759	N/A	\$0
		\$1,574,410	\$1,811,070	N/A	\$0
"CN4TTRKFCLF9"		\$236,660	\$1,811,070	N/A	\$0
	\$25,913,897	\$25,913,897	\$25,913,897	N/A	\$0
		\$656,027	\$656,027	N/A	\$0
		\$1,015,322	\$1,015,322	N/A	\$0
	\$1,310,882,139	\$1,367,845,086	\$1,368,394,681	N/A	\$0
"RGAELO00172000A"		\$16,261	\$1,368,394,681	Research and Development	\$1,699,682,019
"149036"		\$531,544	\$1,368,394,681	Research and Development	\$1,699,682,019
"RVFGC000175140A"		\$1,790	\$1,368,394,681	Research and Development	\$1,699,682,019
	\$116,742	\$571,357	\$571,357	N/A	\$0
		\$165,578	\$165,578	N/A	\$0
	\$2,864,533,995	\$5,341,831,201			
	\$22,417	\$30,412	\$30,412	Research and Development	\$1,699,682,019
	\$22,417	\$30,412			
		\$93,709	\$93,709	N/A	\$0
		\$5,018,660	\$5,018,660	N/A	\$0
	\$0	\$5,112,369			
		\$326,159	\$326,159	N/A	\$0
"28169"		\$2,872	\$14,881	N/A	\$0
"366009"		\$12,009	\$14,881	N/A	\$0
		\$101,000	\$101,000	N/A	\$0
		\$272,730	\$826,619	N/A	\$0
		\$553,889	\$826,619	N/A	\$0
	\$501,223	\$501,223	\$1,041,489	N/A	\$0
	\$540,266	\$540,266	\$1,041,489	N/A	\$0
	\$5,734,935	\$6,248,031	\$17,942,045	Aging Cluster	\$52,787,599
	\$9,563,046	\$11,694,014	\$17,942,045	Aging Cluster	\$52,787,599
	\$9,263,060	\$9,263,060	\$31,335,671	Aging Cluster	\$52,787,599
	\$20,682,479	\$22,072,611	\$31,335,671	Aging Cluster	\$52,787,599
		\$47,311	\$528,175	N/A	\$0
"39G4194"		\$32,444	\$528,175	N/A	\$0
	\$83,647	\$430,920	\$528,175	Research and Development	\$1,699,682,019
		\$17,500	\$528,175	N/A	\$0
	\$624,276	\$1,521,284	\$5,713,029	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.052	<i>National Family Caregiver Support, Title III, Part E</i>		<i>CSRA Area Agency on Aging</i>
93.052	National Family Caregiver Support, Title III, Part E		
93.052	<i>National Family Caregiver Support, Title III, Part E</i>		<i>Southern Georgia Regional Commission</i>
93.053	Nutrition Services Incentive Program		
93.059	Training in General, Pediatric, and Public Health Dentistry		
93.067	<i>Global AIDS</i>		<i>Emory University</i>
93.068	<i>Chronic Diseases: Research, Control, and Prevention</i>		<i>Emory University</i>
93.069	Public Health Emergency Preparedness		
93.070	Environmental Public Health and Emergency Response		
93.071	Medicare Enrollment Assistance Program		
93.073	Birth Defects and Developmental Disabilities - Prevention and Surveillance		
93.073	<i>Birth Defects and Developmental Disabilities - Prevention and Surveillance</i>		<i>Emory University</i>
93.073	<i>Birth Defects and Developmental Disabilities - Prevention and Surveillance</i>		<i>Oregon Health and Science University</i>
93.073	<i>Birth Defects and Developmental Disabilities - Prevention and Surveillance</i>		<i>Taskforce for Global Health</i>
93.077	<i>Family Smoking Prevention and Tobacco Control Act Regulatory Research</i>		<i>University of California, Santa Barbara</i>
93.077	Family Smoking Prevention and Tobacco Control Act Regulatory Research		
93.077	<i>Family Smoking Prevention and Tobacco Control Act Regulatory Research</i>		<i>University of Kentucky Research Foundation</i>
93.077	Family Smoking Prevention and Tobacco Control Act Regulatory Research		
	Cooperative Agreements to Promote Adolescent Health through School-Based		
93.079	HIV/STD Prevention and School-Based Surveillance		
93.080	<i>Blood Disorder Program: Prevention, Surveillance, and Research</i>		<i>Hemophilia of Georgia</i>
93.080	Blood Disorder Program: Prevention, Surveillance, and Research		
93.084	COVID-19 -Prevention of Disease, Disability, and Death by Infectious Diseases	COVID-19	
93.084	<i>Prevention of Disease, Disability, and Death by Infectious Diseases</i>		<i>City of New Orleans</i>
93.084	Prevention of Disease, Disability, and Death by Infectious Diseases		
93.084	<i>Prevention of Disease, Disability, and Death by Infectious Diseases</i>		<i>Emory University</i>
93.084	<i>Prevention of Disease, Disability, and Death by Infectious Diseases</i>		<i>Emory University</i>
93.084	<i>Prevention of Disease, Disability, and Death by Infectious Diseases</i>		<i>State University of New York</i>
93.084	<i>Prevention of Disease, Disability, and Death by Infectious Diseases</i>		<i>State University of New York</i>
93.084	<i>Prevention of Disease, Disability, and Death by Infectious Diseases</i>		<i>University of Florida</i>
93.086	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.087	Enhance Safety of Children Affected by Substance Abuse		
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program		
93.103	Food and Drug Administration Research		
93.103	Food and Drug Administration Research		
93.103	<i>Food and Drug Administration Research</i>		<i>Children's Hospital of Philadelphia</i>
93.103	<i>Food and Drug Administration Research</i>		<i>Iowa State University</i>
93.103	<i>Food and Drug Administration Research</i>		<i>Massachusetts General Hospital</i>
93.103	<i>Food and Drug Administration Research</i>		<i>University of Tennessee</i>
	Comprehensive Community Mental Health Services for Children with Serious		
93.104	Emotional Disturbances (SED)		
93.107	Area Health Education Centers		
93.110	<i>Maternal and Child Health Federal Consolidated Programs</i>		<i>Hemophilia of Georgia</i>
93.110	Maternal and Child Health Federal Consolidated Programs		
93.110	Maternal and Child Health Federal Consolidated Programs		
93.110	<i>Maternal and Child Health Federal Consolidated Programs</i>		<i>Association of University Centers On Disabilities</i>
93.110	<i>Maternal and Child Health Federal Consolidated Programs</i>		<i>Cure HHT</i>
93.110	<i>Maternal and Child Health Federal Consolidated Programs</i>		<i>Emory University</i>
93.110	<i>Maternal and Child Health Federal Consolidated Programs</i>		<i>Emory University</i>
93.110	<i>Maternal and Child Health Federal Consolidated Programs</i>		<i>University of North Carolina</i>
93.110	<i>Maternal and Child Health Federal Consolidated Programs</i>		<i>University of North Carolina at Chapel Hill</i>
93.110	<i>Maternal and Child Health Federal Consolidated Programs</i>		<i>University of North Carolina at Chapel Hill</i>
93.110	<i>Maternal and Child Health Federal Consolidated Programs</i>		<i>Dartmouth College</i>
93.113	Environmental Health		
93.113	<i>Environmental Health</i>		<i>Emory University</i>
93.113	<i>Environmental Health</i>		<i>Emory University</i>
93.113	<i>Environmental Health</i>		<i>Emory University</i>
93.113	<i>Environmental Health</i>		<i>Emory University</i>
93.113	<i>Environmental Health</i>		<i>Emory University</i>
93.113	<i>Environmental Health</i>		<i>Emory University</i>

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"CONTRACT # 24-08-2160"		\$35,071	\$5,713,029	N/A	\$0
	\$3,554,695	\$4,047,653	\$5,713,029	N/A	\$0
"AAA-2019-07"		\$109,021	\$5,713,029	N/A	\$0
	\$3,509,883	\$3,509,883	\$3,509,883	Aging Cluster	\$52,787,599
		\$180,478	\$180,478	N/A	\$0
"HHSN272201400004C"		-\$12,299	-\$12,299	Research and Development	\$1,699,682,019
"32323"		\$10,754	\$10,754	N/A	\$0
		\$17,182,963	\$17,182,963	N/A	\$0
		\$818,336	\$818,336	N/A	\$0
	\$541,672	\$736,322	\$736,322	N/A	\$0
		\$68,825	\$172,635	N/A	\$0
"CON016532"		\$36,371	\$172,635	Research and Development	\$1,699,682,019
"CON017473"		\$29,593	\$172,635	Research and Development	\$1,699,682,019
"5605"		\$37,846	\$172,635	Research and Development	\$1,699,682,019
"KK2445"		\$31,314	\$1,024,137	Research and Development	\$1,699,682,019
		\$4,903	\$1,024,137	Research and Development	\$1,699,682,019
"1U54DA058256-01"		\$20,461	\$1,024,137	Research and Development	\$1,699,682,019
	\$137,168	\$967,459	\$1,024,137	Research and Development	\$1,699,682,019
		\$81,093	\$81,093	N/A	\$0
"NU27DD000020-01-00"		\$10,060	\$829,960	N/A	\$0
	\$56,754	\$819,900	\$829,960	Research and Development	\$1,699,682,019
	\$63,464	\$1,400,313	\$1,757,535	N/A	\$0
"K23-1311"		\$15,856	\$1,757,535	Research and Development	\$1,699,682,019
	\$91,325	\$91,325	\$1,757,535	Research and Development	\$1,699,682,019
"153362"		\$29,600	\$1,757,535	Research and Development	\$1,699,682,019
"CON013368"		\$70,797	\$1,757,535	Research and Development	\$1,699,682,019
"CON016518"		\$25,537	\$1,757,535	Research and Development	\$1,699,682,019
"CON017916"		\$100,915	\$1,757,535	Research and Development	\$1,699,682,019
"SUB00003546"		\$23,192	\$1,757,535	Research and Development	\$1,699,682,019
	\$43,600	\$1,335,437	\$1,335,437	Research and Development	\$1,699,682,019
	\$46,909	\$515,951	\$515,951	Research and Development	\$1,699,682,019
	\$853,303	\$1,587,745	\$1,587,745	N/A	\$0
		\$3,189,916	\$3,568,918	N/A	\$0
		\$112,970	\$3,568,918	Research and Development	\$1,699,682,019
"153317"		\$3,683	\$3,568,918	Research and Development	\$1,699,682,019
"026072B"		\$94,231	\$3,568,918	Research and Development	\$1,699,682,019
"146213"		\$168,882	\$3,568,918	Research and Development	\$1,699,682,019
"9500088500"		-\$764	\$3,568,918	Research and Development	\$1,699,682,019
		\$840	\$840	N/A	\$0
	\$804,506	\$953,686	\$953,686	N/A	\$0
"2 H30MC24046-11-00"		\$20,735	\$2,167,442	N/A	\$0
	\$10,140	\$663,010	\$2,167,442	Research and Development	\$1,699,682,019
	\$52,916	\$910,797	\$2,167,442	N/A	\$0
"CON017910"		\$8,640	\$2,167,442	Research and Development	\$1,699,682,019
"1 UP4MC46404-01-00"		\$97,926	\$2,167,442	Research and Development	\$1,699,682,019
"CON017061"		\$2,781	\$2,167,442	Research and Development	\$1,699,682,019
"CON018130"		\$45,745	\$2,167,442	Research and Development	\$1,699,682,019
"CON017018"		\$74,693	\$2,167,442	Research and Development	\$1,699,682,019
"CON017251"		\$122,126	\$2,167,442	Research and Development	\$1,699,682,019
"CON018446"		\$220,989	\$2,167,442	Research and Development	\$1,699,682,019
"R1562"		\$229,346	\$2,833,557	Research and Development	\$1,699,682,019
		\$926,901	\$2,833,557	Research and Development	\$1,699,682,019
"132635"		-\$6,203	\$2,833,557	Research and Development	\$1,699,682,019
"145530"		\$543	\$2,833,557	Research and Development	\$1,699,682,019
"145943"		\$64,817	\$2,833,557	Research and Development	\$1,699,682,019
"148031"		\$99,464	\$2,833,557	Research and Development	\$1,699,682,019
"149575"		\$318,304	\$2,833,557	Research and Development	\$1,699,682,019
"A541551"		\$51,355	\$2,833,557	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.113	<i>Environmental Health</i>		<i>Emory University</i>
93.113	<i>Environmental Health</i>		<i>Emory University</i>
93.113	<i>Environmental Health</i>		<i>Emory University</i>
93.113	<i>Environmental Health</i>		<i>Emory University</i>
93.113	<i>Environmental Health</i>		<i>Emory University</i>
93.113	<i>Environmental Health</i>		<i>Morehouse School of Medicine</i>
93.113	<i>Environmental Health</i>		<i>Northeast Ohio Medical University</i>
93.113	<i>Environmental Health</i>		<i>Northeastern University</i>
93.113	<i>Environmental Health</i>		<i>University of Washington</i>
93.113	<i>Environmental Health</i>		<i>Washington State University</i>
93.113	<i>Environmental Health</i>		
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.121	<i>Oral Diseases and Disorders Research</i>		<i>Emory University</i>
93.121	<i>Oral Diseases and Disorders Research</i>		
93.121	<i>Oral Diseases and Disorders Research</i>		<i>Emory University</i>
93.121	<i>Oral Diseases and Disorders Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.121	<i>Oral Diseases and Disorders Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.121	<i>Oral Diseases and Disorders Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.121	<i>Oral Diseases and Disorders Research</i>		<i>Underwriters Laboratories, Inc.</i>
93.124	Nurse Anesthetist Traineeship		
93.127	Emergency Medical Services for Children		
93.129	Technical and Non-Financial Assistance to Health Centers		
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices		
93.135	<i>Centers for Research and Demonstration for Health Promotion and Disease Prevention</i>		<i>Morehouse School of Medicine</i>
93.135	<i>Centers for Research and Demonstration for Health Promotion and Disease Prevention</i>		
93.135	<i>Centers for Research and Demonstration for Health Promotion and Disease Prevention</i>		<i>Morehouse School of Medicine</i>
93.136	Injury Prevention and Control Research and State and Community Based Programs		
93.136	Injury Prevention and Control Research and State and Community Based Programs		
93.136	<i>Injury Prevention and Control Research and State and Community Based Programs</i>		<i>Emory University</i>
93.136	<i>Injury Prevention and Control Research and State and Community Based Programs</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.136	Injury Prevention and Control Research and State and Community Based Programs		
93.137	<i>Community Programs to Improve Minority Health Grant Program</i>		<i>City of Albany</i>
93.137	<i>Community Programs to Improve Minority Health Grant Program</i>		
93.137	<i>Community Programs to Improve Minority Health Grant Program</i>		<i>Morehouse School of Medicine</i>
93.143	<i>NIEHS Superfund Hazardous Substances Basic Research and Education</i>		<i>Northeastern University</i>
93.143	<i>NIEHS Superfund Hazardous Substances Basic Research and Education</i>		<i>Northeastern University</i>
93.150	Projects for Assistance in Transition from Homelessness (PATH)		
93.157	<i>Centers of Excellence</i>		<i>Meharry Medical College</i>
93.161	<i>COVID-19 Health Program for Toxic Substances and Disease Registry</i>	<i>COVID-19</i>	<i>Emory University</i>
93.161	<i>Health Program for Toxic Substances and Disease Registry</i>		<i>Colorado State University</i>
93.161	<i>Health Program for Toxic Substances and Disease Registry</i>		
93.161	<i>Health Program for Toxic Substances and Disease Registry</i>		<i>Emory University</i>
93.161	<i>Health Program for Toxic Substances and Disease Registry</i>		<i>M S Technologies Corporation</i>
93.161	<i>Health Program for Toxic Substances and Disease Registry</i>		<i>North Carolina State University</i>
93.161	<i>Health Program for Toxic Substances and Disease Registry</i>		<i>Weill Cornell Medicine</i>
93.165	Grants to States for Loan Repayment		
93.172	<i>Human Genome Research</i>		<i>Marquette University</i>
93.173	<i>Research Related to Deafness and Communication Disorders</i>		<i>Camellix, LLC</i>
93.173	<i>Research Related to Deafness and Communication Disorders</i>		
93.173	<i>Research Related to Deafness and Communication Disorders</i>		<i>University of Mississippi</i>
93.173	<i>Research Related to Deafness and Communication Disorders</i>		<i>University of Texas at Dallas</i>
93.173	<i>Research Related to Deafness and Communication Disorders</i>		
93.178	Nursing Workforce Diversity		
93.184	<i>Disabilities Prevention</i>		<i>University of Alabama at Birmingham</i>
93.184	<i>Disabilities Prevention</i>		

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"A586238"		\$239,657	\$2,833,557	Research and Development	\$1,699,682,019
"A593483"		\$22,143	\$2,833,557	Research and Development	\$1,699,682,019
"A731216"		\$66,374	\$2,833,557	Research and Development	\$1,699,682,019
"A902509"		\$6,419	\$2,833,557	Research and Development	\$1,699,682,019
"CON017157"		\$63,364	\$2,833,557	Research and Development	\$1,699,682,019
"UGA1001"		\$81,135	\$2,833,557	Research and Development	\$1,699,682,019
"G03668"		\$10,919	\$2,833,557	Research and Development	\$1,699,682,019
"500612-78050"		-\$1	\$2,833,557	Research and Development	\$1,699,682,019
"149300"		\$84,062	\$2,833,557	Research and Development	\$1,699,682,019
"CON016711"		\$48,245	\$2,833,557	Research and Development	\$1,699,682,019
	\$273,544	\$526,713	\$2,833,557	Research and Development	\$1,699,682,019
		\$2,545,900	\$2,545,900	N/A	\$0
"142229"		\$89,125	\$2,517,385	Research and Development	\$1,699,682,019
	\$406,317	\$2,002,662	\$2,517,385	Research and Development	\$1,699,682,019
"149381"		\$113,661	\$2,517,385	Research and Development	\$1,699,682,019
"431637"		\$104,427	\$2,517,385	Research and Development	\$1,699,682,019
"431682"		\$116,234	\$2,517,385	Research and Development	\$1,699,682,019
"431683"		\$67,051	\$2,517,385	Research and Development	\$1,699,682,019
"CON017276"		\$24,225	\$2,517,385	Research and Development	\$1,699,682,019
		\$105,761	\$105,761	N/A	\$0
		\$157,293	\$157,293	N/A	\$0
	\$201,745	\$226,584	\$226,584	N/A	\$0
		\$281,056	\$281,056	N/A	\$0
"KTE2MFWTKAE5"		\$969	\$915,429	N/A	\$0
		\$906,651	\$915,429	Research and Development	\$1,699,682,019
"19U48DP006411"		\$7,809	\$915,429	Research and Development	\$1,699,682,019
		\$7,983,771	\$8,841,496	N/A	\$0
		\$11,267	\$8,841,496	Research and Development	\$1,699,682,019
"CON015963"		\$28,057	\$8,841,496	Research and Development	\$1,699,682,019
"431595"		\$4,534	\$8,841,496	Research and Development	\$1,699,682,019
	\$59,434	\$813,867	\$8,841,496	Research and Development	\$1,699,682,019
"MUGEUIBKEQ93"	\$38,475	\$1,071,047	\$1,767,949	N/A	\$0
		\$626,560	\$1,767,949	Research and Development	\$1,699,682,019
"CON016780"		\$70,342	\$1,767,949	Research and Development	\$1,699,682,019
"500876-78051"		\$58,483	\$59,052	Research and Development	\$1,699,682,019
"50094778050"		\$569	\$59,052	Research and Development	\$1,699,682,019
	\$1,416,044	\$1,595,492	\$1,595,492	N/A	\$0
"HRSA18-0009"		\$4,971	\$4,971	N/A	\$0
"A646338"		\$10,572	\$5,793,596	Research and Development	\$1,699,682,019
"142275"		\$29,935	\$5,793,596	Research and Development	\$1,699,682,019
	\$1,868,089	\$5,662,818	\$5,793,596	Research and Development	\$1,699,682,019
"A773779"		\$4,471	\$5,793,596	Research and Development	\$1,699,682,019
"146440"		\$62,701	\$5,793,596	Research and Development	\$1,699,682,019
"141529"		\$5,884	\$5,793,596	Research and Development	\$1,699,682,019
"145242"		\$17,215	\$5,793,596	Research and Development	\$1,699,682,019
		\$458,850	\$458,850	N/A	\$0
"2439-01-01"		\$98,891	\$98,891	Research and Development	\$1,699,682,019
"1R41DC020678-01"		\$67,933	\$2,650,573	Research and Development	\$1,699,682,019
		\$670,864	\$2,650,573	Research and Development	\$1,699,682,019
"5R01DC018919-04"		\$7,774	\$2,650,573	Research and Development	\$1,699,682,019
"139170"		\$238,289	\$2,650,573	Research and Development	\$1,699,682,019
	\$554,692	\$1,665,713	\$2,650,573	Research and Development	\$1,699,682,019
		\$523,347	\$523,347	N/A	\$0
"CON018040"		\$44,979	\$496,539	Research and Development	\$1,699,682,019
		\$451,560	\$496,539	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.185	<i>COVID-19 -Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects</i>	<i>COVID-19</i>	<i>Association of University Centers On Disabilities</i>
93.185	Immunization Research, Demonstration, Public Information and Education		
93.191	Training and Clinical Skills Improvement Projects		
93.191	Graduate Psychology Education		
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
93.211	<i>Rural Telemedicine Grants</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.213	<i>Research and Training in Complementary and Integrative Health</i>		<i>Emory University</i>
93.213	Research and Training in Complementary and Integrative Health		
93.213	<i>Research and Training in Complementary and Integrative Health</i>		<i>Emory University</i>
93.213	<i>Research and Training in Complementary and Integrative Health</i>		<i>Emory University</i>
93.213	<i>Research and Training in Complementary and Integrative Health</i>		<i>University of Minnesota</i>
93.213	<i>Research and Training in Complementary and Integrative Health</i>		<i>University of Minnesota</i>
93.213	<i>Research and Training in Complementary and Integrative Health</i>		<i>University of Minnesota</i>
93.213	<i>Research and Training in Complementary and Integrative Health</i>		<i>University of Minnesota</i>
93.217	Family Planning Services		
93.224	Community Health Centers		
93.226	<i>Research on Healthcare Costs, Quality and Outcomes</i>		<i>William Beaumont Hospital Research Institute</i>
93.226	Research on Healthcare Costs, Quality and Outcomes		
93.233	National Center on Sleep Disorders Research		
93.234	Traumatic Brain Injury State Demonstration Grant Program		
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program		
93.236	Grants to States to Support Oral Health Workforce Activities		
93.239	<i>Policy Research and Evaluation Grants</i>		<i>University of Wisconsin - Madison</i>
93.239	<i>Policy Research and Evaluation Grants</i>		<i>University of Wisconsin - Madison</i>
93.240	State Capacity Building		
93.241	State Rural Health Flexibility Program		
93.241	<i>State Rural Health Flexibility Program</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.242	<i>Mental Health Research Grants</i>		<i>Advanced Biomedical Informatics Group, LLC</i>
93.242	Mental Health Research Grants		
93.242	<i>Mental Health Research Grants</i>		<i>Boys Town National Research Hospital</i>
93.242	<i>Mental Health Research Grants</i>		<i>Emory University</i>
93.242	<i>Mental Health Research Grants</i>		<i>Emory University</i>
93.242	<i>Mental Health Research Grants</i>		<i>Emory University</i>
93.242	<i>Mental Health Research Grants</i>		<i>Hartford Hospital</i>
93.242	<i>Mental Health Research Grants</i>		<i>Hartford Hospital</i>
93.242	<i>Mental Health Research Grants</i>		<i>Harvard University</i>
93.242	<i>Mental Health Research Grants</i>		<i>Icahn School of Medicine at Mount Sinai</i>
93.242	<i>Mental Health Research Grants</i>		<i>Icahn School of Medicine at Mount Sinai</i>
93.242	<i>Mental Health Research Grants</i>		<i>Kaiser Foundation Research Institute</i>
93.242	<i>Mental Health Research Grants</i>		<i>Kaiser Foundation Research Institute</i>
93.242	<i>Mental Health Research Grants</i>		<i>Kansas State University</i>
93.242	<i>Mental Health Research Grants</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.242	<i>Mental Health Research Grants</i>		<i>Massachusetts Institute of Technology</i>
93.242	<i>Mental Health Research Grants</i>		<i>Ocean State Research Institute</i>
93.242	<i>Mental Health Research Grants</i>		<i>Ohio State University</i>
93.242	<i>Mental Health Research Grants</i>		<i>Oregon Research Institute</i>
93.242	<i>Mental Health Research Grants</i>		<i>Temple University</i>
93.242	<i>Mental Health Research Grants</i>		<i>Tulane University</i>
93.242	<i>Mental Health Research Grants</i>		<i>University of California, Irvine</i>
93.242	<i>Mental Health Research Grants</i>		<i>University of California, San Diego</i>
93.242	<i>Mental Health Research Grants</i>		<i>University of Pittsburgh</i>
93.242	<i>Mental Health Research Grants</i>		<i>University of Pittsburgh</i>
93.242	<i>Mental Health Research Grants</i>		<i>University of Pittsburgh</i>
93.242	<i>Mental Health Research Grants</i>		<i>University of Wyoming</i>
93.242	<i>Mental Health Research Grants</i>		<i>Yale University</i>

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"CON017438"		\$37,296	\$222,283	Research and Development	\$1,699,682,019
	\$6,006	\$184,987	\$222,283	Research and Development	\$1,699,682,019
		\$607,237	\$607,237	Research and Development	\$1,699,682,019
		\$578,864	\$578,864	N/A	\$0
"39G4189"		\$418,156	\$418,156	N/A	\$0
"148796"		\$223,748	\$478,517	Research and Development	\$1,699,682,019
		\$43,748	\$478,517	Research and Development	\$1,699,682,019
"CON017639"		\$9,102	\$478,517	Research and Development	\$1,699,682,019
"CON018787"		\$18,575	\$478,517	Research and Development	\$1,699,682,019
"N009621401"		\$94,962	\$478,517	Research and Development	\$1,699,682,019
"N009621402"		\$40,512	\$478,517	Research and Development	\$1,699,682,019
"N011300101"		\$28,397	\$478,517	Research and Development	\$1,699,682,019
"RUOMN000181850A"		\$19,473	\$478,517	Research and Development	\$1,699,682,019
		-\$3	-\$3	N/A	\$0
	\$114,828	\$7,124,947	\$7,124,947	Health Center Program Cluster	\$7,254,900
"SUB NO WBH17001_AUGUSTA"		-\$12,117	\$952,258	Research and Development	\$1,699,682,019
	\$360,186	\$964,375	\$952,258	Research and Development	\$1,699,682,019
		\$98,997	\$98,997	Research and Development	\$1,699,682,019
		\$229,883	\$229,883	N/A	\$0
	\$2,033,823	\$2,328,339	\$2,328,339	N/A	\$0
	\$80,126	\$411,666	\$411,666	N/A	\$0
"0000003435"		\$13,219	\$41,630	Research and Development	\$1,699,682,019
"150547"		\$28,411	\$41,630	Research and Development	\$1,699,682,019
		\$239,761	\$239,761	N/A	\$0
		\$721,343	\$888,371	N/A	\$0
"63828383-19"		\$167,028	\$888,371	Research and Development	\$1,699,682,019
"CON013581"		\$23,381	\$11,691,142	Research and Development	\$1,699,682,019
	\$1,468,417	\$9,454,698	\$11,691,142	Research and Development	\$1,699,682,019
"CON014676"		\$141,909	\$11,691,142	Research and Development	\$1,699,682,019
"A995104"		\$112,730	\$11,691,142	Research and Development	\$1,699,682,019
"CON016891"		\$45,301	\$11,691,142	Research and Development	\$1,699,682,019
"CON017898"		\$110,266	\$11,691,142	Research and Development	\$1,699,682,019
"126370-UGA"		\$19,324	\$11,691,142	Research and Development	\$1,699,682,019
"CON012172"		\$77,348	\$11,691,142	Research and Development	\$1,699,682,019
"CON015195"		\$114,966	\$11,691,142	Research and Development	\$1,699,682,019
"SUBAWARD # 0255-3351-4609"		\$60	\$11,691,142	Research and Development	\$1,699,682,019
"SUBAWARD NO. 0255-3351-4609"		\$4,302	\$11,691,142	Research and Development	\$1,699,682,019
"CON019091"		\$6,512	\$11,691,142	Research and Development	\$1,699,682,019
"CON019092"		\$6,000	\$11,691,142	Research and Development	\$1,699,682,019
"1R34MH126043-01A1"		\$118,613	\$11,691,142	Research and Development	\$1,699,682,019
"431588"		\$46,395	\$11,691,142	Research and Development	\$1,699,682,019
"CON012622"		\$60,416	\$11,691,142	Research and Development	\$1,699,682,019
"3112204"		\$10,178	\$11,691,142	Research and Development	\$1,699,682,019
"CON016831"		\$376,094	\$11,691,142	Research and Development	\$1,699,682,019
"CON017956"		\$60,943	\$11,691,142	Research and Development	\$1,699,682,019
"271754-UGA"		\$38,638	\$11,691,142	Research and Development	\$1,699,682,019
"CON013878"		\$90,142	\$11,691,142	Research and Development	\$1,699,682,019
"CON018232"		\$40,451	\$11,691,142	Research and Development	\$1,699,682,019
"200733014"		\$2,234	\$11,691,142	Research and Development	\$1,699,682,019
"150146"		\$60,213	\$11,691,142	Research and Development	\$1,699,682,019
"154260"		\$10,902	\$11,691,142	Research and Development	\$1,699,682,019
"CON016624"		\$4,959	\$11,691,142	Research and Development	\$1,699,682,019
"CON016756"		\$3,506	\$11,691,142	Research and Development	\$1,699,682,019
"GR110985CON80002757"		\$650,661	\$11,691,142	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance		
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance		
93.243	<i>Substance Abuse and Mental Health Services Projects of Regional and National Significance</i>		<i>Baystate Medical Center</i>
93.243	<i>Substance Abuse and Mental Health Services Projects of Regional and National Significance</i>		<i>Baystate Medical Center</i>
93.243	<i>Substance Abuse and Mental Health Services Projects of Regional and National Significance</i>		<i>Foothills Regional High School</i>
93.243	<i>Substance Abuse and Mental Health Services Projects of Regional and National Significance</i>		<i>Georgia Center for Child Advocacy, Inc.</i>
93.243	<i>Substance Abuse and Mental Health Services Projects of Regional and National Significance</i>		<i>Georgia Parent Support Network, Inc.</i>
93.243	<i>Substance Abuse and Mental Health Services Projects of Regional and National Significance</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.243	<i>Substance Abuse and Mental Health Services Projects of Regional and National Significance</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.243	<i>Substance Abuse and Mental Health Services Projects of Regional and National Significance</i>		<i>Positive Impact Health Centers, Inc.</i>
93.243	<i>Substance Abuse and Mental Health Services Projects of Regional and National Significance</i>		<i>ViewPoint Therapeutics, Inc.</i>
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance		
93.247	<i>Advanced Education Nursing Grant Program</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.247	Advanced Education Nursing Grant Program		
93.247	<i>Advanced Education Nursing Grant Program</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.251	Universal Newborn Hearing and Screening		
93.251	Universal Newborn Hearing and Screening		
93.262	Occupational Safety and Health Program		
93.262	<i>Occupational Safety and Health Program</i>		<i>Ohio State University</i>
93.262	<i>Occupational Safety and Health Program</i>		<i>The Center for Construction Research and Training</i>
93.262	<i>Occupational Safety and Health Program</i>		<i>The Center for Construction Research and Training</i>
93.262	<i>Occupational Safety and Health Program</i>		<i>University of Florida</i>
93.262	<i>Occupational Safety and Health Program</i>		<i>University of Kentucky Research Foundation</i>
93.262	<i>Occupational Safety and Health Program</i>		<i>University of South Florida</i>
93.262	<i>Occupational Safety and Health Program</i>		<i>Washington State University</i>
93.264	Nurse Faculty Loan Program (NFLP)		
93.268	COVID-19 -Immunization Cooperative Agreements	COVID-19	
93.268	Immunization Cooperative Agreements		
93.270	Viral Hepatitis Prevention and Control		
93.273	<i>Alcohol Research Programs</i>		<i>Emory University</i>
93.273	Alcohol Research Programs		
93.273	<i>Alcohol Research Programs</i>		<i>University of South Carolina</i>
93.273	<i>Alcohol Research Programs</i>		<i>West Virginia University Research Corporation</i>
93.273	<i>Alcohol Research Programs</i>		<i>Yale University</i>
93.273	Alcohol Research Programs		
93.279	<i>Drug Abuse and Addiction Research Programs</i>		<i>Butler Hospital</i>
93.279	Drug Abuse and Addiction Research Programs		
93.279	<i>Drug Abuse and Addiction Research Programs</i>		<i>Emory University</i>
93.279	<i>Drug Abuse and Addiction Research Programs</i>		<i>Emory University</i>
93.279	<i>Drug Abuse and Addiction Research Programs</i>		<i>Massachusetts Institute of Technology</i>
93.279	<i>Drug Abuse and Addiction Research Programs</i>		<i>RTI International</i>
93.279	<i>Drug Abuse and Addiction Research Programs</i>		<i>Temple University</i>
93.279	<i>Drug Abuse and Addiction Research Programs</i>		<i>Temple University</i>
93.279	<i>Drug Abuse and Addiction Research Programs</i>		<i>University of Colorado</i>
93.279	<i>Drug Abuse and Addiction Research Programs</i>		<i>University of South Carolina</i>
93.279	<i>Drug Abuse and Addiction Research Programs</i>		<i>University of Wisconsin - Madison</i>
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance		
93.283	<i>Centers for Disease Control and Prevention Investigations and Technical Assistance</i>		<i>Emory University</i>
93.283	<i>Centers for Disease Control and Prevention Investigations and Technical Assistance</i>		<i>Trinity University</i>

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$245,433	\$8,157,925	N/A	\$0
		\$1,233,533	\$8,157,925	Research and Development	\$1,699,682,019
"CON017502"		\$5,141	\$8,157,925	Research and Development	\$1,699,682,019
"CON018693"		\$8,987	\$8,157,925	Research and Development	\$1,699,682,019
"AWD00016099"		\$7,191	\$8,157,925	Research and Development	\$1,699,682,019
"CON014783"		\$87,966	\$8,157,925	Research and Development	\$1,699,682,019
"CON016622"		\$14,956	\$8,157,925	Research and Development	\$1,699,682,019
"431674"		\$163,599	\$8,157,925	Research and Development	\$1,699,682,019
"431697"		\$54,919	\$8,157,925	Research and Development	\$1,699,682,019
"CON018442"		\$842	\$8,157,925	Research and Development	\$1,699,682,019
"CON017749"		\$410	\$8,157,925	Research and Development	\$1,699,682,019
	\$3,370,449	\$6,334,948	\$8,157,925	N/A	\$0
"39G6293"	-\$2,618	-\$2,782	\$1,247,488	N/A	\$0
		\$823,903	\$1,247,488	N/A	\$0
"63828383-15"		\$426,367	\$1,247,488	N/A	\$0
		\$274,317	\$373,791	N/A	\$0
		\$99,474	\$373,791	Research and Development	\$1,699,682,019
		\$116,199	\$261,240	N/A	\$0
"SPC-1000012395 / GR129299"		\$45,366	\$261,240	Research and Development	\$1,699,682,019
"153966"		\$30,702	\$261,240	Research and Development	\$1,699,682,019
"154205"		\$11,438	\$261,240	Research and Development	\$1,699,682,019
"SUB00003922"		\$9,357	\$261,240	Research and Development	\$1,699,682,019
"HIHYA8ZINTM5"		\$21,836	\$261,240	Research and Development	\$1,699,682,019
"6420101110B PO P000025295"		\$2,461	\$261,240	Research and Development	\$1,699,682,019
"143443 W5U001179"		\$23,881	\$261,240	Research and Development	\$1,699,682,019
		\$3,132,554	\$3,132,554	Student Financial Assistance	\$2,079,861,684
	\$21,454,361	\$24,979,604	\$234,495,496	N/A	\$0
		\$209,515,892	\$234,495,496	N/A	\$0
		\$678,924	\$678,924	N/A	\$0
"A547722"		\$13,933	\$4,034,768	Research and Development	\$1,699,682,019
		\$9,794	\$4,034,768	Research and Development	\$1,699,682,019
"2144552000058177"		\$200,519	\$4,034,768	Research and Development	\$1,699,682,019
"18-588-UGRF"		\$52,751	\$4,034,768	Research and Development	\$1,699,682,019
"GR104576"		\$151,726	\$4,034,768	Research and Development	\$1,699,682,019
	\$992,947	\$3,606,045	\$4,034,768	Research and Development	\$1,699,682,019
"92408302"		-\$584	\$7,455,305	Research and Development	\$1,699,682,019
	\$952,930	\$6,680,897	\$7,455,305	Research and Development	\$1,699,682,019
"149516"		\$67,113	\$7,455,305	Research and Development	\$1,699,682,019
"210603"		\$127,391	\$7,455,305	Research and Development	\$1,699,682,019
"142235"		\$35,819	\$7,455,305	Research and Development	\$1,699,682,019
"150291"		\$2,612	\$7,455,305	Research and Development	\$1,699,682,019
"CON017689"		\$133,466	\$7,455,305	Research and Development	\$1,699,682,019
"CON017785"		\$65,754	\$7,455,305	Research and Development	\$1,699,682,019
"CON016989"		\$261,221	\$7,455,305	Research and Development	\$1,699,682,019
"22-4553"		\$35,030	\$7,455,305	Research and Development	\$1,699,682,019
"CON017784"		\$46,586	\$7,455,305	Research and Development	\$1,699,682,019
		-\$3,898	\$20,222	N/A	\$0
"CON013260"		\$5,794	\$20,222	Research and Development	\$1,699,682,019
"CON019074"		\$18,326	\$20,222	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.286	<i>Discovery and Applied Research for Technological Innovations to Improve Human Health</i>		<i>Emory University</i>
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286	<i>Discovery and Applied Research for Technological Innovations to Improve Human Health</i>		<i>Emory University</i>
93.286	<i>Discovery and Applied Research for Technological Innovations to Improve Human Health</i>		<i>Emory University</i>
93.286	<i>Discovery and Applied Research for Technological Innovations to Improve Human Health</i>		<i>Emory University</i>
93.286	<i>Discovery and Applied Research for Technological Innovations to Improve Human Health</i>		<i>Emory University</i>
93.286	<i>Discovery and Applied Research for Technological Innovations to Improve Human Health</i>		<i>Emory University</i>
93.286	<i>Discovery and Applied Research for Technological Innovations to Improve Human Health</i>		<i>Emory University</i>
93.286	<i>Discovery and Applied Research for Technological Innovations to Improve Human Health</i>		<i>Icahn School of Medicine at Mount Sinai</i>
93.286	<i>Discovery and Applied Research for Technological Innovations to Improve Human Health</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.286	<i>Discovery and Applied Research for Technological Innovations to Improve Human Health</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.286	<i>Discovery and Applied Research for Technological Innovations to Improve Human Health</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.286	<i>Discovery and Applied Research for Technological Innovations to Improve Human Health</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.286	<i>Discovery and Applied Research for Technological Innovations to Improve Human Health</i>		<i>Marquette University</i>
93.286	<i>Discovery and Applied Research for Technological Innovations to Improve Human Health</i>		<i>Massachusetts Institute of Technology</i>
93.286	<i>Discovery and Applied Research for Technological Innovations to Improve Human Health</i>		<i>Stanford University</i>
93.286	<i>Discovery and Applied Research for Technological Innovations to Improve Human Health</i>		<i>University of Oklahoma</i>
93.286	<i>Discovery and Applied Research for Technological Innovations to Improve Human Health</i>		<i>University of Texas at Austin</i>
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.296	State Partnership Grant Program to Improve Minority Health		
93.297	Teenage Pregnancy Prevention Program		
93.301	Small Rural Hospital Improvement Grant Program		
93.305	PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)		
93.307	<i>Minority Health and Health Disparities Research</i>		<i>Morehouse School of Medicine</i>
93.307	Minority Health and Health Disparities Research		
93.307	<i>Minority Health and Health Disparities Research</i>		<i>New York University</i>
93.307	<i>Minority Health and Health Disparities Research</i>		<i>New York University</i>
93.307	<i>Minority Health and Health Disparities Research</i>		<i>Northeastern University</i>
93.307	<i>Minority Health and Health Disparities Research</i>		<i>University of Alabama</i>
93.307	<i>Minority Health and Health Disparities Research</i>		<i>University of Utah</i>
93.307	Minority Health and Health Disparities Research		
93.310	<i>COVID-19 -Trans-NIH Research Support</i>	COVID-19	<i>Emory University</i>
93.310	<i>Trans-NIH Research Support</i>		<i>AdventHealth Research Institute</i>
93.310	Trans-NIH Research Support		
93.310	<i>Trans-NIH Research Support</i>		<i>Alabama State University</i>
93.310	<i>Trans-NIH Research Support</i>		<i>American Association on Health and Disability</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Annoviant</i>
93.310	<i>Trans-NIH Research Support</i>		<i>BMseed, LLC</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Cellia Science, Inc.</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Cellia Science, Inc.</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Childrens Research Institute</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Emory University</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Emory University</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Emory University</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Emory University</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Emory University</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Emory University</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Emory University</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Emory University</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Emory University</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Emory University</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Emory University</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Emory University</i>

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"137167"		\$2,226	\$5,364,994	Research and Development	\$1,699,682,019
		\$246,348	\$5,364,994	Research and Development	\$1,699,682,019
"140838"		\$77,132	\$5,364,994	Research and Development	\$1,699,682,019
"140839"		-\$1,031	\$5,364,994	Research and Development	\$1,699,682,019
"143036"		\$226,290	\$5,364,994	Research and Development	\$1,699,682,019
"147761"		\$70,254	\$5,364,994	Research and Development	\$1,699,682,019
"153118"		\$93,785	\$5,364,994	Research and Development	\$1,699,682,019
"CON017187"		\$69,488	\$5,364,994	Research and Development	\$1,699,682,019
"153997"		\$39,555	\$5,364,994	Research and Development	\$1,699,682,019
"431644"		\$52,593	\$5,364,994	Research and Development	\$1,699,682,019
"431688"		\$6,744	\$5,364,994	Research and Development	\$1,699,682,019
"431706"		\$54,116	\$5,364,994	Research and Development	\$1,699,682,019
"431728"		\$37,656	\$5,364,994	Research and Development	\$1,699,682,019
"CON017093"		\$46,871	\$5,364,994	Research and Development	\$1,699,682,019
"144776"		\$153,820	\$5,364,994	Research and Development	\$1,699,682,019
"143079"		\$44,317	\$5,364,994	Research and Development	\$1,699,682,019
"CON017154"		\$47,471	\$5,364,994	Research and Development	\$1,699,682,019
"SUB00000263"		\$39,011	\$5,364,994	Research and Development	\$1,699,682,019
	\$647,835	\$4,058,348	\$5,364,994	Research and Development	\$1,699,682,019
		-\$674	-\$674	N/A	\$0
		\$66,306	\$66,306	N/A	\$0
		\$815,152	\$815,152	N/A	\$0
		\$935	\$935	N/A	\$0
"30225"		\$7,773	\$831,284	Research and Development	\$1,699,682,019
		\$361,830	\$831,284	Research and Development	\$1,699,682,019
"22A0001008788"		\$184,379	\$831,284	Research and Development	\$1,699,682,019
"PO M230618798"		\$52,265	\$831,284	Research and Development	\$1,699,682,019
"147364"		\$80,892	\$831,284	Research and Development	\$1,699,682,019
"CON017168"		\$29,523	\$831,284	Research and Development	\$1,699,682,019
"134990"		\$354	\$831,284	Research and Development	\$1,699,682,019
	\$28,177	\$114,268	\$831,284	Research and Development	\$1,699,682,019
"CON016567"		\$193,958	\$23,482,391	Research and Development	\$1,699,682,019
"144955"		\$70,298	\$23,482,391	Research and Development	\$1,699,682,019
		\$11,128	\$23,482,391	Research and Development	\$1,699,682,019
"UGM132769A"		\$362,305	\$23,482,391	Research and Development	\$1,699,682,019
"153643"		-\$230	\$23,482,391	Research and Development	\$1,699,682,019
"147851"		\$931	\$23,482,391	Research and Development	\$1,699,682,019
"149143"		\$92,236	\$23,482,391	Research and Development	\$1,699,682,019
"150779"		\$38,455	\$23,482,391	Research and Development	\$1,699,682,019
"152623"		\$124,372	\$23,482,391	Research and Development	\$1,699,682,019
"149028"		\$254,010	\$23,482,391	Research and Development	\$1,699,682,019
"132243"		\$595,606	\$23,482,391	Research and Development	\$1,699,682,019
"144215"		\$33,109	\$23,482,391	Research and Development	\$1,699,682,019
"144342"		\$10,651	\$23,482,391	Research and Development	\$1,699,682,019
"146261"		\$18,494	\$23,482,391	Research and Development	\$1,699,682,019
"147115"		\$189,311	\$23,482,391	Research and Development	\$1,699,682,019
"148649"		\$189,517	\$23,482,391	Research and Development	\$1,699,682,019
"149595"		\$4,312	\$23,482,391	Research and Development	\$1,699,682,019
"149611"		\$5,444	\$23,482,391	Research and Development	\$1,699,682,019
"149651"		\$152,656	\$23,482,391	Research and Development	\$1,699,682,019
"150831"		\$67,085	\$23,482,391	Research and Development	\$1,699,682,019
"151290"		\$695,678	\$23,482,391	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN		Additional Award	
Number	Federal Awarding Agency/Program Title	Identification (Optional)	Name of Funder Pass-Through Entity
93.310	Trans-NIH Research Support		Emory University
93.310	Trans-NIH Research Support		Emory University
93.310	Trans-NIH Research Support		Emory University
93.310	Trans-NIH Research Support		Emory University
93.310	Trans-NIH Research Support		Emory University
93.310	Trans-NIH Research Support		Emory University
93.310	Trans-NIH Research Support		Emory University
93.310	Trans-NIH Research Support		Emory University
93.310	Trans-NIH Research Support		Emory University
93.310	Trans-NIH Research Support		Emory University
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93.310	Trans-NIH Research Support		Emory University
93.310	Trans-NIH Research Support		Emory University
93.310	Trans-NIH Research Support		Emory University
93.310	Trans-NIH Research Support		Emory University
93.310	Trans-NIH Research Support		Emory University
93.310	Trans-NIH Research Support		Emory University
93.310	Trans-NIH Research Support		George Washington University
93.310	Trans-NIH Research Support		George Washington University
93.310	Trans-NIH Research Support		Johns Hopkins University
93.310	Trans-NIH Research Support		Johns Hopkins University
93.310	Trans-NIH Research Support		Johns Hopkins University
93.310	Trans-NIH Research Support		Kennesaw State University Research and Service Foundation
93.310	Trans-NIH Research Support		M S Technologies Corporation
93.310	Trans-NIH Research Support		Mayo Clinic, Jacksonville
93.310	Trans-NIH Research Support		Mayo Clinic, Jacksonville
93.310	Trans-NIH Research Support		Mirtech, Inc.
93.310	Trans-NIH Research Support		Morehouse School of Medicine
93.310	Trans-NIH Research Support		Morehouse School of Medicine
93.310	Trans-NIH Research Support		Morehouse School of Medicine
93.310	Trans-NIH Research Support		North Carolina State University
93.310	Trans-NIH Research Support		Northeastern University
93.310	Trans-NIH Research Support		Northeastern University
93.310	Trans-NIH Research Support		Northeastern University
93.310	Trans-NIH Research Support		Open Ephys
93.310	Trans-NIH Research Support		Oregon Health and Science University
93.310	Trans-NIH Research Support		Phase, Inc.
93.310	Trans-NIH Research Support		Purdue University
93.310	Trans-NIH Research Support		Rice University
93.310	Trans-NIH Research Support		Seattle Children's Research Institute (SCRI)
93.310	Trans-NIH Research Support		SIRPant Immunotherapeutics, Inc.
93.310	Trans-NIH Research Support		Taskforce for Global Health
93.310	Trans-NIH Research Support		Taskforce for Global Health
93.310	Trans-NIH Research Support		Texas Tech University Health Sciences Center
93.310	Trans-NIH Research Support		The Marcus Foundation, Inc.
93.310	Trans-NIH Research Support		The Texas Heart Institute
93.310	Trans-NIH Research Support		University of California
93.310	Trans-NIH Research Support		University of California, San Francisco
93.310	Trans-NIH Research Support		University of Illinois at Urbana-Champaign
93.310	Trans-NIH Research Support		University of Illinois at Urbana-Champaign
93.310	Trans-NIH Research Support		University of North Carolina
93.310	Trans-NIH Research Support		University of North Texas
93.310	Trans-NIH Research Support		University of North Texas
93.310	Trans-NIH Research Support		University of North Texas
93.310	Trans-NIH Research Support		University of Oregon
93.310	Trans-NIH Research Support		University of Texas at Austin
93.310	Trans-NIH Research Support		University of Texas at El Paso
93.310	Trans-NIH Research Support		University of Washington
93.310	Trans-NIH Research Support		University of Washington
93.310	Trans-NIH Research Support		Vanderbilt University
93.311	Mobilization For Health: National Prevention Partnership Awards		
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program		
93.317	COVID-19 -Emerging Infections Programs	COVID-19	
93.317	Emerging Infections Programs		

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"151559"		\$12,217	\$23,482,391	Research and Development	\$1,699,682,019
"152384"		\$53,642	\$23,482,391	Research and Development	\$1,699,682,019
"152513"		\$60,652	\$23,482,391	Research and Development	\$1,699,682,019
"152876"		\$13,685	\$23,482,391	Research and Development	\$1,699,682,019
"201288"		\$291,113	\$23,482,391	Research and Development	\$1,699,682,019
"202073"		\$177,390	\$23,482,391	Research and Development	\$1,699,682,019
"202180"		\$171,206	\$23,482,391	Research and Development	\$1,699,682,019
"202187"		\$35,656	\$23,482,391	Research and Development	\$1,699,682,019
"202201"		\$96,271	\$23,482,391	Research and Development	\$1,699,682,019
"202960"		\$53,323	\$23,482,391	Research and Development	\$1,699,682,019
"203320"		\$56,129	\$23,482,391	Research and Development	\$1,699,682,019
"203521"		\$66,295	\$23,482,391	Research and Development	\$1,699,682,019
"204384"		\$36,770	\$23,482,391	Research and Development	\$1,699,682,019
"204624"		\$51,982	\$23,482,391	Research and Development	\$1,699,682,019
"204921"		\$63,026	\$23,482,391	Research and Development	\$1,699,682,019
"205137"		\$47,923	\$23,482,391	Research and Development	\$1,699,682,019
"210128"		\$28,192	\$23,482,391	Research and Development	\$1,699,682,019
"211810"		\$26,495	\$23,482,391	Research and Development	\$1,699,682,019
"23M10"		\$49,534	\$23,482,391	Research and Development	\$1,699,682,019
"23-M83"		\$209,863	\$23,482,391	Research and Development	\$1,699,682,019
"149584"		\$130,137	\$23,482,391	Research and Development	\$1,699,682,019
"CON016959"		\$8,869	\$23,482,391	Research and Development	\$1,699,682,019
"CON019175"		\$74,799	\$23,482,391	Research and Development	\$1,699,682,019
"431607"		\$131,926	\$23,482,391	Research and Development	\$1,699,682,019
"147901"		\$44,368	\$23,482,391	Research and Development	\$1,699,682,019
"147965"		\$73,301	\$23,482,391	Research and Development	\$1,699,682,019
"206321"		\$65,456	\$23,482,391	Research and Development	\$1,699,682,019
"150014"		\$27,580	\$23,482,391	Research and Development	\$1,699,682,019
"148292"		\$43,846	\$23,482,391	Research and Development	\$1,699,682,019
"148662"		\$42,633	\$23,482,391	Research and Development	\$1,699,682,019
"150515"		\$61,185	\$23,482,391	Research and Development	\$1,699,682,019
"152460"		\$69,307	\$23,482,391	Research and Development	\$1,699,682,019
"205820"		\$12,461	\$23,482,391	Research and Development	\$1,699,682,019
"500921-78051"		\$143,183	\$23,482,391	Research and Development	\$1,699,682,019
"TBD-78052"		\$35,927	\$23,482,391	Research and Development	\$1,699,682,019
"149079"		\$64,241	\$23,482,391	Research and Development	\$1,699,682,019
"153070"		\$25	\$23,482,391	Research and Development	\$1,699,682,019
"202569"		\$186,038	\$23,482,391	Research and Development	\$1,699,682,019
"CON016975"		\$40,250	\$23,482,391	Research and Development	\$1,699,682,019
"153701"		\$249,132	\$23,482,391	Research and Development	\$1,699,682,019
"149114"		\$163,104	\$23,482,391	Research and Development	\$1,699,682,019
"150780"		\$216,505	\$23,482,391	Research and Development	\$1,699,682,019
"6074"		\$85,757	\$23,482,391	Research and Development	\$1,699,682,019
"AGMT DTD 12/17/2021"		\$456	\$23,482,391	Research and Development	\$1,699,682,019
"153071"		\$9,160	\$23,482,391	Research and Development	\$1,699,682,019
"150371"		\$308,979	\$23,482,391	Research and Development	\$1,699,682,019
"152300"		\$82,955	\$23,482,391	Research and Development	\$1,699,682,019
"118211663"		\$24,317	\$23,482,391	Research and Development	\$1,699,682,019
"146167"		\$137,794	\$23,482,391	Research and Development	\$1,699,682,019
"147826"		\$10,276	\$23,482,391	Research and Development	\$1,699,682,019
"152559"		\$31,057	\$23,482,391	Research and Development	\$1,699,682,019
"207621"		\$61,430	\$23,482,391	Research and Development	\$1,699,682,019
"202168"		\$116,955	\$23,482,391	Research and Development	\$1,699,682,019
"RF00280SUB00159"		\$189,175	\$23,482,391	Research and Development	\$1,699,682,019
"RF00280-SUB00163"		\$21,636	\$23,482,391	Research and Development	\$1,699,682,019
"133863"		\$3	\$23,482,391	Research and Development	\$1,699,682,019
"151551"		\$125,677	\$23,482,391	Research and Development	\$1,699,682,019
"2226141439D"		\$71,402	\$23,482,391	Research and Development	\$1,699,682,019
"150088"		\$15,400	\$23,482,391	Research and Development	\$1,699,682,019
"151251"		\$178,382	\$23,482,391	Research and Development	\$1,699,682,019
"VUMC73117"		\$4	\$23,482,391	Research and Development	\$1,699,682,019
	\$1,430,943	\$15,416,613	\$23,482,391	Research and Development	\$1,699,682,019
		-\$24,452	-\$24,452	Research and Development	\$1,699,682,019
		\$162,570	\$162,570	N/A	\$0
		\$1,579,719	\$11,735,511	N/A	\$0
		\$10,155,792	\$11,735,511	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.319	Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas		
93.323	COVID-19 -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	COVID-19	
93.323	COVID-19 -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	COVID-19	Georgia Southern University Research and Service Foundation, Inc.
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		Florida Department of Health
93.324	COVID-19 -State Health Insurance Assistance Program	COVID-19	
93.324	State Health Insurance Assistance Program		
93.334	The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels		
93.336	Behavioral Risk Factor Surveillance System		
93.336	COVID-19 -Behavioral Risk Factor Surveillance System	COVID-19	
93.342	Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students		
93.350	COVID-19 -National Center for Advancing Translational Sciences	COVID-19	Emory University
93.350	National Center for Advancing Translational Sciences		Emory University
93.350	National Center for Advancing Translational Sciences		Emory University
93.350	National Center for Advancing Translational Sciences		Emory University
93.350	National Center for Advancing Translational Sciences		Emory University
93.350	National Center for Advancing Translational Sciences		Emory University
93.350	National Center for Advancing Translational Sciences		Emory University
93.350	National Center for Advancing Translational Sciences		Emory University
93.350	National Center for Advancing Translational Sciences		Emory University
93.350	National Center for Advancing Translational Sciences		Emory University
93.350	National Center for Advancing Translational Sciences		Emory University
93.350	National Center for Advancing Translational Sciences		Emory University
93.350	National Center for Advancing Translational Sciences		Emory University
93.350	National Center for Advancing Translational Sciences		Emory University
93.350	National Center for Advancing Translational Sciences		Emory University
93.350	National Center for Advancing Translational Sciences		Emory University
93.350	National Center for Advancing Translational Sciences		Emory University
93.350	National Center for Advancing Translational Sciences		Emory University
93.350	National Center for Advancing Translational Sciences		Emory University
93.350	National Center for Advancing Translational Sciences		NightHawk Biosciences/Scorpius Holdings, Inc.
93.351	Research Infrastructure Programs		Emory University
93.351	Research Infrastructure Programs		HAWA Therapeutics, LLC
93.351	Research Infrastructure Programs		PhotoSound Technologies, Inc.
93.351	Research Infrastructure Programs		
93.353	21st Century Cures Act - Beau Biden Cancer Moonshot		University of Alabama
93.354	COVID-19 -Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	COVID-19	
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response		Emory University
93.355	Public Health Informatics & Technology Workforce Development Program (The PHIT Workforce Development Program)		Georgia Southern University Research and Service Foundation, Inc.
93.359	Nurse Education, Practice, Quality and Retention Grants		
93.360	Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development		Emory University
93.361	Nursing Research		Emory University
93.361	Nursing Research		Emory University
93.364	Nursing Student Loans		
93.365	Sickle Cell Treatment Demonstration Program		University of Alabama at Birmingham
93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes		
93.367	Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs		
93.369	ACL Independent Living State Grants		
93.384	ADVANCED RESEARCH PROJECTS AGENCY for HEALTH (ARPA-H)		Emory University
93.387	National and State Tobacco Control Program		Georgia Southern University Research and Service Foundation, Inc.
93.387	National and State Tobacco Control Program		
93.387	National and State Tobacco Control Program		University of Pennsylvania
93.391	COVID-19 -Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	COVID-19	

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$893,143	\$893,143	Research and Development	\$1,699,682,019
	\$117,972,422	\$206,221,276	\$294,855,586	N/A	\$0
"63828383-16"		\$85,196,543	\$294,855,586	N/A	\$0
		\$3,442,566	\$294,855,586	N/A	\$0
"SFLDHRD319302CV"		-\$4,799	\$294,855,586	Research and Development	\$1,699,682,019
		\$21,817	\$1,280,515	N/A	\$0
	\$377,038	\$1,258,698	\$1,280,515	N/A	\$0
		\$547,387	\$547,387	N/A	\$0
		\$727,704	\$733,647	N/A	\$0
		\$5,943	\$733,647	N/A	\$0
		\$745,137	\$745,137	Student Financial Assistance	\$2,079,861,684
"A885687"		\$30,538	\$2,275,000	Research and Development	\$1,699,682,019
"132713"		-\$6,138	\$2,275,000	Research and Development	\$1,699,682,019
"152577"		\$437,313	\$2,275,000	Research and Development	\$1,699,682,019
"152852"		\$131,359	\$2,275,000	Research and Development	\$1,699,682,019
"152988"		\$20,059	\$2,275,000	Research and Development	\$1,699,682,019
"A402388"		\$1,221	\$2,275,000	Research and Development	\$1,699,682,019
"A404167/A241975/A155067"		-\$43,602	\$2,275,000	Research and Development	\$1,699,682,019
"A731680"		\$163,691	\$2,275,000	Research and Development	\$1,699,682,019
"A733199"		\$3,550	\$2,275,000	Research and Development	\$1,699,682,019
"A738060"		\$41,179	\$2,275,000	Research and Development	\$1,699,682,019
"A739191"		\$12,003	\$2,275,000	Research and Development	\$1,699,682,019
"A739345"		\$49,886	\$2,275,000	Research and Development	\$1,699,682,019
"A816885"		\$7,482	\$2,275,000	Research and Development	\$1,699,682,019
"A871339"		\$1,154,542	\$2,275,000	Research and Development	\$1,699,682,019
"A872273"		\$41,372	\$2,275,000	Research and Development	\$1,699,682,019
"A872278"		\$35,258	\$2,275,000	Research and Development	\$1,699,682,019
"A885381"		\$50,963	\$2,275,000	Research and Development	\$1,699,682,019
"A885674"		\$47,537	\$2,275,000	Research and Development	\$1,699,682,019
"A885683"		\$15,641	\$2,275,000	Research and Development	\$1,699,682,019
"153333"		\$81,146	\$2,275,000	Research and Development	\$1,699,682,019
"143970"		\$112,048	\$1,216,818	Research and Development	\$1,699,682,019
		\$487,986	\$1,216,818	Research and Development	\$1,699,682,019
"RBP* 1R41OD030519-01"		\$94	\$1,216,818	Research and Development	\$1,699,682,019
"149002"		\$176,568	\$1,216,818	Research and Development	\$1,699,682,019
	\$6,262	\$440,122	\$1,216,818	Research and Development	\$1,699,682,019
"000516421SC001"		\$5,175	\$5,175	Research and Development	\$1,699,682,019
		\$17,637,035	\$17,705,333	N/A	\$0
"A704672"		\$68,298	\$17,705,333	Research and Development	\$1,699,682,019
"39G2001"		\$314,233	\$314,233	N/A	\$0
		\$547,492	\$547,492	N/A	\$0
"142459"		\$10,506	\$10,506	Research and Development	\$1,699,682,019
"153215"		\$40,093	\$65,837	Research and Development	\$1,699,682,019
"153985"		\$25,744	\$65,837	Research and Development	\$1,699,682,019
		\$360,283	\$360,283	Student Financial Assistance	\$2,079,861,684
"5 U1EMC42461-02-00"		\$71,099	\$71,099	N/A	\$0
		\$328,606	\$328,606	N/A	\$0
		\$467,769	\$467,769	N/A	\$0
	\$723,405	\$723,405	\$723,405	N/A	\$0
"A900621"		\$606,288	\$606,288	Research and Development	\$1,699,682,019
"39G4234"		\$29,436	\$2,740,767	N/A	\$0
		\$2,546,961	\$2,740,767	N/A	\$0
"138882"		\$164,370	\$2,740,767	Research and Development	\$1,699,682,019
		\$1,505,097	\$1,505,097	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.393	<i>Cancer Cause and Prevention Research</i>		<i>Dana-Farber Cancer Institute</i>
93.393	Cancer Cause and Prevention Research		
93.393	<i>Cancer Cause and Prevention Research</i>		<i>Lawrence Berkeley National Laboratory</i>
93.393	<i>Cancer Cause and Prevention Research</i>		<i>Tulane University</i>
93.393	<i>Cancer Cause and Prevention Research</i>		<i>University of Connecticut</i>
93.393	Cancer Cause and Prevention Research		
93.394	<i>Cancer Detection and Diagnosis Research</i>		<i>New York University</i>
93.394	Cancer Detection and Diagnosis Research		
93.394	<i>Cancer Detection and Diagnosis Research</i>		<i>University of Oklahoma</i>
93.394	Cancer Detection and Diagnosis Research		
93.395	<i>Cancer Treatment Research</i>		<i>Athna Biotech, Inc.</i>
93.395	Cancer Treatment Research		
93.395	<i>Cancer Treatment Research</i>		<i>Athna Biotech, Inc.</i>
93.395	<i>Cancer Treatment Research</i>		<i>Boston University</i>
93.395	<i>Cancer Treatment Research</i>		<i>Brigham and Women's Hospital</i>
93.395	<i>Cancer Treatment Research</i>		<i>Brigham and Women's Hospital</i>
			<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.395	<i>Cancer Treatment Research</i>		<i>MetCure Therapeutics, LLC</i>
93.395	<i>Cancer Treatment Research</i>		<i>Targut Biotechnologies, Inc.</i>
93.395	<i>Cancer Treatment Research</i>		<i>Tufts University</i>
93.395	<i>Cancer Treatment Research</i>		<i>University of Connecticut</i>
93.395	<i>Cancer Treatment Research</i>		<i>University of Michigan</i>
93.395	<i>Cancer Treatment Research</i>		<i>University of North Carolina</i>
93.395	<i>Cancer Treatment Research</i>		<i>University of Pittsburgh</i>
93.395	Cancer Treatment Research		
			<i>Louisiana State University Health Sciences, New Orleans</i>
93.396	<i>Cancer Biology Research</i>		
93.396	Cancer Biology Research		
			<i>University of Alabama at Birmingham</i>
93.396	<i>Cancer Biology Research</i>		<i>University of Alabama at Birmingham</i>
93.396	<i>Cancer Biology Research</i>		<i>University of California, Davis</i>
93.396	Cancer Biology Research		
93.397	<i>Cancer Centers Support Grants</i>		<i>Emory University</i>
93.397	<i>Cancer Centers Support Grants</i>		<i>Emory University</i>
93.397	<i>Cancer Centers Support Grants</i>		<i>Washington University in St. Louis</i>
93.398	Cancer Research Manpower		
93.399	Cancer Control		
93.421	<i>COVID-19 -Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health</i>	<i>COVID-19</i>	<i>Council of State and Territorial Epidemiologists</i>
93.421	<i>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health</i>		<i>National Association of County and City Health Officials</i>
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health		
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health		
93.421	<i>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health</i>		<i>Council of State and Territorial Epidemiologists</i>
93.421	<i>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health</i>		<i>Council of State and Territorial Epidemiologists</i>
93.421	<i>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health</i>		<i>National Association of Chronic Disease Directors</i>
93.421	<i>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health</i>		<i>North Carolina State University</i>
93.421	<i>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health</i>		<i>Taskforce for Global Health</i>
93.421	<i>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health</i>		<i>University of California, Los Angeles</i>
93.423	1332 State Innovation Waivers		
93.426	The National Cardiovascular Health Program		
93.433	<i>ACL National Institute on Disability, Independent Living, and Rehabilitation Research</i>		<i>North Carolina State University</i>
93.433	ACL National Institute on Disability, Independent Living, and Rehabilitation Research		
93.433	<i>ACL National Institute on Disability, Independent Living, and Rehabilitation Research</i>		<i>Syracuse University</i>
93.433	<i>ACL National Institute on Disability, Independent Living, and Rehabilitation Research</i>		<i>University of Illinois at Urbana-Champaign</i>
93.433	<i>ACL National Institute on Disability, Independent Living, and Rehabilitation Research</i>		<i>University of Michigan</i>

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"147676"		\$93,376	\$2,610,536	Research and Development	\$1,699,682,019
		\$543,711	\$2,610,536	Research and Development	\$1,699,682,019
"CON016044"		\$67,907	\$2,610,536	Research and Development	\$1,699,682,019
"CON013105"		\$15,868	\$2,610,536	Research and Development	\$1,699,682,019
"324639"		\$53,365	\$2,610,536	Research and Development	\$1,699,682,019
	\$369,765	\$1,836,309	\$2,610,536	Research and Development	\$1,699,682,019
"142263"		\$48,415	\$2,280,366	Research and Development	\$1,699,682,019
		\$371,100	\$2,280,366	Research and Development	\$1,699,682,019
"CON017759"		\$29,602	\$2,280,366	Research and Development	\$1,699,682,019
	\$302,839	\$1,831,249	\$2,280,366	Research and Development	\$1,699,682,019
"AWD00013843"		\$13,838	\$7,174,082	Research and Development	\$1,699,682,019
		\$692,740	\$7,174,082	Research and Development	\$1,699,682,019
"AWD00015111"		\$11,221	\$7,174,082	Research and Development	\$1,699,682,019
"SUB AWARD #: 4500002673"		\$42,642	\$7,174,082	Research and Development	\$1,699,682,019
"2P01CA163205-11"		\$425,278	\$7,174,082	Research and Development	\$1,699,682,019
"5P01CA163205-10"		\$238,968	\$7,174,082	Research and Development	\$1,699,682,019
"39G3104"		\$105,790	\$7,174,082	Research and Development	\$1,699,682,019
"R42-2021-UGA01"		\$55,634	\$7,174,082	Research and Development	\$1,699,682,019
"1R41CA272072-01"		\$63,934	\$7,174,082	Research and Development	\$1,699,682,019
"10454800001"		\$41,214	\$7,174,082	Research and Development	\$1,699,682,019
"CON013796"		\$15,106	\$7,174,082	Research and Development	\$1,699,682,019
"136962"		\$19,421	\$7,174,082	Research and Development	\$1,699,682,019
"5118110"		\$205,932	\$7,174,082	Research and Development	\$1,699,682,019
"5R01CA229836-03"		-\$37	\$7,174,082	Research and Development	\$1,699,682,019
	\$830,825	\$5,242,401	\$7,174,082	Research and Development	\$1,699,682,019
"PH-24-112-004"		\$18,885	\$4,422,129	Research and Development	\$1,699,682,019
		\$1,799,124	\$4,422,129	Research and Development	\$1,699,682,019
"0005198055C001"		-\$34,813	\$4,422,129	Research and Development	\$1,699,682,019
"1R01CA279170-01"		\$411,574	\$4,422,129	Research and Development	\$1,699,682,019
"A24-0160-S002"		\$9,477	\$4,422,129	Research and Development	\$1,699,682,019
	\$657,751	\$2,217,882	\$4,422,129	Research and Development	\$1,699,682,019
"149935"		\$18,455	\$59,032	Research and Development	\$1,699,682,019
"202109"		\$7,910	\$59,032	Research and Development	\$1,699,682,019
"CON017342"		\$32,667	\$59,032	Research and Development	\$1,699,682,019
		\$160,747	\$160,747	Research and Development	\$1,699,682,019
	\$97,737	\$1,514,946	\$1,514,946	Research and Development	\$1,699,682,019
"8171"		\$114,711	\$581,560	Research and Development	\$1,699,682,019
"2023-112805 (6NU380T0003036-05-05)"		\$5,904	\$581,560	N/A	\$0
		\$48,273	\$581,560	Research and Development	\$1,699,682,019
		\$194,802	\$581,560	N/A	\$0
"PO 7947"		\$45,466	\$581,560	Research and Development	\$1,699,682,019
"PO 8246"	\$17,488	\$92,061	\$581,560	Research and Development	\$1,699,682,019
"CON018548"		\$75,262	\$581,560	Research and Development	\$1,699,682,019
"145669"		\$3,694	\$581,560	Research and Development	\$1,699,682,019
"5266"		-\$1,429	\$581,560	Research and Development	\$1,699,682,019
"CON016005"		\$2,816	\$581,560	Research and Development	\$1,699,682,019
		\$526,484,029	\$526,484,029	N/A	\$0
		\$2,545,763	\$2,545,763	N/A	\$0
"150588"		\$16,706	\$2,436,714	Research and Development	\$1,699,682,019
	\$396,344	\$2,159,090	\$2,436,714	Research and Development	\$1,699,682,019
"CON016088"		\$19,813	\$2,436,714	Research and Development	\$1,699,682,019
"153205"		\$154,868	\$2,436,714	Research and Development	\$1,699,682,019
"90RTHF0005-01-00"		\$86,237	\$2,436,714	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.434	Every Student Succeeds Act/Preschool Development Grants		
93.435	The Innovative Cardiovascular Health Program		
93.439	State Physical Activity and Nutrition (SPAN)		
93.464	ACL Assistive Technology		
93.470	<i>Alzheimer's Disease Program Initiative (ADPI)</i>		<i>Athens-Clark County</i>
	Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees		
93.478			
93.493	Congressional Directives		
93.493	Congressional Directives		
	COVID-19 -Community Health Workers for Public Health Response and Resilient	COVID-19	
93.495	Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports		
93.497			
93.499	COVID-19 -Low Income Household Water Assistance Program	COVID-19	
93.516	<i>Public Health Training Centers Program</i>		<i>Emory University</i>
	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP)		
93.521	Cooperative Agreements; PPHF		
93.526	FIP Verification		
	COVID-19 -Affordable Care Act (ACA) Grants for New and Expanded Services Under the Health Center Program	COVID-19	
93.527	PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds		
93.539			
93.556	MaryLee Allen Promoting Safe and Stable Families Program		
93.558	COVID-19 -Temporary Assistance for Needy Families	COVID-19	
			<i>Kennesaw State University Research and Service Foundation</i>
93.558	<i>Temporary Assistance for Needy Families</i>		
93.558	Temporary Assistance for Needy Families		
93.563	Child Support Enforcement		
93.564	Child Support Services Research		
	Refugee and Entrant Assistance State/Replacement Designee Administered Programs		
93.566			
93.568	COVID-19 -Low-Income Home Energy Assistance	COVID-19	
93.568	Low-Income Home Energy Assistance		
93.569	Community Services Block Grant		
93.575	Child Care and Development Block Grant		
93.575	Child Care and Development Block Grant		
93.575	Child Care and Development Block Grant		
93.575	COVID-19 -Child Care and Development Block Grant	COVID-19	
93.579	U.S. Repatriation		
93.586	State Court Improvement Program		
93.590	Community-Based Child Abuse Prevention Grants		
93.590	COVID-19 -Community-Based Child Abuse Prevention Grants	COVID-19	
	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
93.596			
93.597	Grants to States for Access and Visitation Programs		
93.599	Chafee Education and Training Vouchers Program (ETV)		
93.600	Head Start		
93.600	Head Start		
93.600	Head Start		
93.603	Adoption and Legal Guardianship Incentive Payments		
93.630	Developmental Disabilities Basic Support and Advocacy Grants		
93.630	<i>Developmental Disabilities Basic Support and Advocacy Grants</i>		<i>Georgia Council for the Arts Quality Trust</i>
93.631	<i>Developmental Disabilities Projects of National Significance</i>		
93.631	Developmental Disabilities Projects of National Significance		
	COVID-19 -University Centers for Excellence in Developmental Disabilities Education, Research, and Service	COVID-19	
93.632			
93.632	<i>University Centers for Excellence in Developmental Disabilities Education, Research, and Service</i>		<i>Association of University Centers On Disabilities</i>
	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.632			
93.632	<i>University Centers for Excellence in Developmental Disabilities Education, Research, and Service</i>		<i>Association of University Centers On Disabilities</i>
	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.632			
93.643	Children's Justice Grants to States		
93.645	Stephanie Tubbs Jones Child Welfare Services Program		
93.648	<i>Child Welfare Research Training or Demonstration</i>		<i>State University of New York</i>
93.648	<i>Child Welfare Research Training or Demonstration</i>		<i>State University of New York</i>
			<i>The Research Foundation for The State University of New York</i>
93.648	<i>Child Welfare Research Training or Demonstration</i>		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
	\$71,404	\$575,538	\$575,538	N/A	\$0
		\$996,275	\$996,275	N/A	\$0
	\$31,500	\$309,783	\$309,783	Research and Development	\$1,699,682,019
	\$179,999	\$745,448	\$745,448	Research and Development	\$1,699,682,019
"CON017937"		\$16,777	\$16,777	Research and Development	\$1,699,682,019
		\$602,135	\$602,135	N/A	\$0
		\$334,823	\$2,804,553	N/A	\$0
		\$2,469,730	\$2,804,553	Research and Development	\$1,699,682,019
		\$4,589,940	\$4,589,940	N/A	\$0
	\$1,620,731	\$1,707,149	\$1,707,149	N/A	\$0
	\$14,746,272	\$14,805,129	\$14,805,129	N/A	\$0
"A679073"		\$61,865	\$61,865	Research and Development	\$1,699,682,019
		\$1,767	\$1,767	N/A	\$0
		\$258,493	\$258,493	N/A	\$0
		\$129,953	\$129,953	Health Center Program Cluster	\$7,254,900
		-\$70	-\$70	N/A	\$0
		\$14,950,796	\$14,950,796	N/A	\$0
		\$2,530,854	\$369,151,481	N/A	\$0
"431749"		\$14,223	\$369,151,481	N/A	\$0
	\$51,291,607	\$366,606,404	\$369,151,481	N/A	\$0
	\$8,734,163	\$106,764,767	\$106,764,767	N/A	\$0
	\$540,468	\$692,536	\$692,536	N/A	\$0
	\$7,112,807	\$28,877,632	\$28,877,632	N/A	\$0
	\$57,048,469	\$57,990,845	\$187,051,608	N/A	\$0
	\$127,294,213	\$129,060,763	\$187,051,608	N/A	\$0
	\$23,210,942	\$24,583,558	\$24,583,558	N/A	\$0
		\$172,407	\$830,054,428	CCDF Cluster	\$976,021,759
		\$772	\$830,054,428	Research and Development	\$1,699,682,019
	\$10,696,273	\$345,994,567	\$830,054,428	CCDF Cluster	\$976,021,759
	\$62,919,130	\$483,886,682	\$830,054,428	CCDF Cluster	\$976,021,759
		\$680	\$680	N/A	\$0
		\$875,802	\$875,802	N/A	\$0
	\$6,000	\$1,705,577	\$4,862,195	N/A	\$0
		\$3,156,618	\$4,862,195	N/A	\$0
		\$145,968,103	\$145,968,103	CCDF Cluster	\$976,021,759
	\$204,283	\$363,854	\$363,854	N/A	\$0
		\$585,481	\$585,481	N/A	\$0
		\$9,009,320	\$13,125,778	Head Start Cluster	\$13,081,367
		\$44,411	\$13,125,778	Research and Development	\$1,699,682,019
	\$2,825,188	\$4,072,047	\$13,125,778	Head Start Cluster	\$13,081,367
		\$5,923,931	\$5,923,931	N/A	\$0
	\$703,382	\$2,879,723	\$2,886,469	N/A	\$0
"CON018947"		\$6,746	\$2,886,469	Research and Development	\$1,699,682,019
"SQTRURE258231CV"		-\$1,968	\$177,701	Research and Development	\$1,699,682,019
		\$179,669	\$177,701	Research and Development	\$1,699,682,019
		\$48,717	\$1,533,402	Research and Development	\$1,699,682,019
"CON017701"		\$22,632	\$1,533,402	Research and Development	\$1,699,682,019
		\$597,580	\$1,533,402	Research and Development	\$1,699,682,019
"CON019072"		\$13,929	\$1,533,402	Research and Development	\$1,699,682,019
	\$181,932	\$850,544	\$1,533,402	Research and Development	\$1,699,682,019
	\$177,998	\$764,787	\$764,787	N/A	\$0
		\$10,216,055	\$10,216,055	N/A	\$0
"1489268"		\$57,553	\$137,988	N/A	\$0
"CON017031"		\$833	\$137,988	Research and Development	\$1,699,682,019
"9-92159"		-\$1,129	\$137,988	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.648	<i>Child Welfare Research Training or Demonstration</i>		<i>The Research Foundation for The State University of New York</i>
93.658	Foster Care Title IV-E		
93.658	<i>Foster Care Title IV-E</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.658	<i>Foster Care Title IV-E</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.659	Adoption Assistance		
93.665	COVID-19 -Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	COVID-19	
93.667	Social Services Block Grant		
93.669	Child Abuse and Neglect State Grants		
93.669	COVID-19 -Child Abuse and Neglect State Grants	COVID-19	
93.670	<i>Child Abuse and Neglect Discretionary Activities</i>		<i>Chapin Hall</i>
93.671	COVID-19 -Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	COVID-19	
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood		
93.698	Elder Justice Act Adult Protective Services		
93.732	Mental and Behavioral Health Education and Training Grants		
93.732	Mental and Behavioral Health Education and Training Grants		
93.732	<i>Mental and Behavioral Health Education and Training Grants</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.732	<i>Mental and Behavioral Health Education and Training Grants</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.738	<i>PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.738	<i>PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.744	PPHF: Breast and Cervical Cancer Screening Opportunities for States, Tribes and Territories solely financed by Prevention and Public Health Funds		
93.747	COVID-19 -Elder Abuse Prevention Interventions Program	COVID-19	
93.753	Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program		
93.758	Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)		
93.767	Children's Health Insurance Program		
93.767	COVID-19 -Children's Health Insurance Program	COVID-19	
93.773	Medicare Hospital Insurance		
93.775	State Medicaid Fraud Control Units		
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare		
93.778	COVID-19 -Medical Assistance Program	COVID-19	
93.778	Medical Assistance Program		
93.778	<i>Medical Assistance Program</i>		<i>South Carolina Department of Health and Environmental Control</i>
93.788	<i>Opioid STR</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.788	Opioid STR		
93.788	<i>Opioid STR</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.791	Money Follows the Person Rebalancing Demonstration		
93.796	State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid		
93.800	<i>Organized Approaches to Increase Colorectal Cancer Screening</i>		<i>Georgia Center for Oncology Research and Education, Inc.</i>
93.810	Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion		
93.815	Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		
93.817	COVID-19 -Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	COVID-19	
93.817	<i>Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities</i>		<i>Emory University</i>
93.817	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"995862"		\$80,731	\$137,988	Research and Development	\$1,699,682,019
		\$90,715,348	\$90,827,321	N/A	\$0
"431671"		\$40,089	\$90,827,321	Research and Development	\$1,699,682,019
"431722"		\$71,884	\$90,827,321	Research and Development	\$1,699,682,019
		\$68,092,872	\$68,092,872	N/A	\$0
		\$75,728	\$75,728	N/A	\$0
	\$14,113,944	\$42,070,796	\$42,070,796	N/A	\$0
	\$243,128	\$4,509,628	\$6,689,521	N/A	\$0
	\$318,955	\$2,179,893	\$6,689,521	N/A	\$0
"CON016402"		\$37,057	\$37,057	Research and Development	\$1,699,682,019
	\$7,540,427	\$8,122,456	\$8,122,456	N/A	\$0
		\$3,336,441	\$3,336,441	N/A	\$0
		\$23,859	\$23,859	N/A	\$0
		\$624,398	\$1,687,500	N/A	\$0
		\$599,854	\$1,687,500	Research and Development	\$1,699,682,019
"39G1871"		\$239,905	\$1,687,500	Research and Development	\$1,699,682,019
"431623"		\$223,343	\$1,687,500	Research and Development	\$1,699,682,019
"39G9610"		-\$522	\$3,200	N/A	\$0
"39G4233"		\$3,722	\$3,200	Research and Development	\$1,699,682,019
		-\$1,498	-\$1,498	N/A	\$0
	\$916,258	\$3,102,853	\$3,102,853	N/A	\$0
		\$257	\$257	N/A	\$0
		\$3,454	\$3,454	N/A	\$0
		\$428,870,941	\$435,308,605	N/A	\$0
		\$6,437,664	\$435,308,605	N/A	\$0
	\$1,137,786	\$1,137,786	\$1,137,786	N/A	\$0
		\$4,602,666	\$4,602,666	Medicaid Cluster	\$10,831,540,705
		\$7,723,984	\$7,723,984	Medicaid Cluster	\$10,831,540,705
		\$147,844,881	\$10,819,542,334	Medicaid Cluster	\$10,831,540,705
	\$48,417,838	\$10,671,369,174	\$10,819,542,334	Medicaid Cluster	\$10,831,540,705
"202004SC1020"		\$328,279	\$10,819,542,334	Research and Development	\$1,699,682,019
"39G4198"		\$58,221	\$29,915,741	N/A	\$0
	\$16,072,169	\$29,852,997	\$29,915,741	N/A	\$0
"39G1826"	\$4,489	\$4,523	\$29,915,741	Research and Development	\$1,699,682,019
	\$2,617,737	\$7,560,313	\$7,560,313	N/A	\$0
		\$2,444,191	\$2,444,191	N/A	\$0
"1 NUS8P006755-01-00"		\$289,742	\$289,742	N/A	\$0
		\$596,239	\$596,239	N/A	\$0
		\$1,389	\$1,389	N/A	\$0
		\$754,519	\$1,321,985	N/A	\$0
"1 HITEP210054-01-00"		\$213,819	\$1,321,985	N/A	\$0
		\$74,426	\$1,321,985	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.817	<i>Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities</i>		<i>Emory University</i>
93.817	<i>Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities</i>		<i>Emory University</i>
93.822	<i>Health Careers Opportunity Program (HCOP)</i>		<i>Emory University</i>
93.823	<i>Public Health Response, Forecasting, and Analytic Capacities Related to Disease Outbreaks, Epidemics, and Pandemics</i>		<i>Clemson University</i>
93.823	<i>Public Health Response, Forecasting, and Analytic Capacities Related to Disease Outbreaks, Epidemics, and Pandemics</i>		<i>University of Texas at Austin</i>
93.829	Section 223 Demonstration Programs to Improve Community Mental Health Services		
93.837	<i>Cardiovascular Diseases Research</i>		<i>Boston Children's Hospital</i>
93.837	Cardiovascular Diseases Research		
93.837	<i>Cardiovascular Diseases Research</i>		<i>Brigham and Women's Hospital</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Brigham and Women's Hospital</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Emory University</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Emory University</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Emory University</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Emory University</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Indiana University</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Innoveta Biomedical, LLC</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Johns Hopkins University</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Massachusetts General Hospital</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>New York Medical College</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Northwestern University</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Nytrix, Inc.</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Pennsylvania State University</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Prgms to Inc Diversity Among Ind Engaged in Health-Related Res (PRIDE)</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Rochester Institute of Technology</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Thomas Jefferson University</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Colorado</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Colorado</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Maryland, Baltimore County</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Minnesota</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Minnesota</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Minnesota</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Minnesota</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Rochester</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Virginia</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Washington University in St. Louis</i>
93.837	Cardiovascular Diseases Research		
93.838	<i>Lung Diseases Research</i>		<i>Emory University</i>
93.838	Lung Diseases Research		
93.838	<i>Lung Diseases Research</i>		<i>Palo Alto Veterans Institute for Research</i>
93.838	Lung Diseases Research		
93.839	<i>Blood Diseases and Resources Research</i>		<i>Emory University</i>
93.839	Blood Diseases and Resources Research		
93.839	<i>Blood Diseases and Resources Research</i>		<i>Emory University</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>Icahn School of Medicine at Mount Sinai</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>Indiana University</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>Indiana University</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>Oregon Health and Science University</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>Phoenicia Biosciences, Inc.</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>The Scripps Research Institute</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>University of Alabama at Birmingham</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>University of California, San Diego</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>University of Tennessee Health Sciences Center</i>
93.839	Blood Diseases and Resources Research		
93.846	<i>Arthritis, Musculoskeletal and Skin Diseases Research</i>		<i>Baylor College of Medicine</i>

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"A770008"		\$128,616	\$1,321,985	Research and Development	\$1,699,682,019
"A944428"		\$150,605	\$1,321,985	Research and Development	\$1,699,682,019
"D18HP32120"		\$31,132	\$31,132	N/A	\$0
"CON018891"		\$1,177	\$70,901	Research and Development	\$1,699,682,019
"UTAUSSUB00001208"		\$69,724	\$70,901	Research and Development	\$1,699,682,019
	\$278,806	\$570,231	\$570,231	N/A	\$0
"148902"		\$105,803	\$24,714,534	Research and Development	\$1,699,682,019
		\$860,944	\$24,714,534	Research and Development	\$1,699,682,019
"121284"		-\$20,660	\$24,714,534	Research and Development	\$1,699,682,019
"151973"		\$230,862	\$24,714,534	Research and Development	\$1,699,682,019
"143089"		\$290	\$24,714,534	Research and Development	\$1,699,682,019
"148974"		\$250,674	\$24,714,534	Research and Development	\$1,699,682,019
"150564"		\$17,829	\$24,714,534	Research and Development	\$1,699,682,019
"A902544"		\$23,385	\$24,714,534	Research and Development	\$1,699,682,019
"1R01HL146481-01"		-\$12	\$24,714,534	Research and Development	\$1,699,682,019
"AWD00012547"		\$71	\$24,714,534	Research and Development	\$1,699,682,019
"2R01HL101200-10"		\$164,704	\$24,714,534	Research and Development	\$1,699,682,019
"431635"		\$431,166	\$24,714,534	Research and Development	\$1,699,682,019
"431676"		\$39,693	\$24,714,534	Research and Development	\$1,699,682,019
"PROTOCOL #: A5332"		\$209	\$24,714,534	Research and Development	\$1,699,682,019
"1R01HL166546-01"		\$107,730	\$24,714,534	Research and Development	\$1,699,682,019
"SUBAWARD #: 60058454"		\$34,186	\$24,714,534	Research and Development	\$1,699,682,019
"STTR Phase II"		\$7,686	\$24,714,534	Research and Development	\$1,699,682,019
"UGARFHL153231"		\$128,446	\$24,714,534	Research and Development	\$1,699,682,019
"CON016960"		\$7,225	\$24,714,534	Research and Development	\$1,699,682,019
"139187"		\$568	\$24,714,534	Research and Development	\$1,699,682,019
"2R01HL093671-09A1"		\$112,000	\$24,714,534	Research and Development	\$1,699,682,019
"1R01HL159086-01A1"		\$1,783	\$24,714,534	Research and Development	\$1,699,682,019
"FY24.1304.002"		\$10,024	\$24,714,534	Research and Development	\$1,699,682,019
"146174"		\$308,011	\$24,714,534	Research and Development	\$1,699,682,019
"N009183301"		\$13,252	\$24,714,534	Research and Development	\$1,699,682,019
"N009256001"		\$26,856	\$24,714,534	Research and Development	\$1,699,682,019
"N009991901"		\$4,979	\$24,714,534	Research and Development	\$1,699,682,019
"N009991902"		\$49,063	\$24,714,534	Research and Development	\$1,699,682,019
"SUB00000378 / UR FAO GR532419"		\$28,624	\$24,714,534	Research and Development	\$1,699,682,019
"1R01HL164592-01A1"		\$306,460	\$24,714,534	Research and Development	\$1,699,682,019
"5R25HL105400-13"		\$5,127	\$24,714,534	Research and Development	\$1,699,682,019
	\$2,702,387	\$21,457,556	\$24,714,534	Research and Development	\$1,699,682,019
"1U24HL171672-01"		\$12,894	\$3,539,168	Research and Development	\$1,699,682,019
		\$2,466,643	\$3,539,168	Research and Development	\$1,699,682,019
"143474"		\$9,295	\$3,539,168	Research and Development	\$1,699,682,019
	\$427,703	\$1,050,336	\$3,539,168	Research and Development	\$1,699,682,019
"135324"		\$63,108	\$6,402,343	Research and Development	\$1,699,682,019
		\$2,031,898	\$6,402,343	Research and Development	\$1,699,682,019
"149303"		\$108,900	\$6,402,343	Research and Development	\$1,699,682,019
"1U01HL167036-01"		\$30,966	\$6,402,343	Research and Development	\$1,699,682,019
"CON015039"		\$85,869	\$6,402,343	Research and Development	\$1,699,682,019
"CON015041"		\$14,420	\$6,402,343	Research and Development	\$1,699,682,019
"149856"		\$70,424	\$6,402,343	Research and Development	\$1,699,682,019
"R33HL147845"		-\$4,525	\$6,402,343	Research and Development	\$1,699,682,019
"5P01HL152958-03"		\$938,590	\$6,402,343	Research and Development	\$1,699,682,019
"1R01HL158807-01A1"		\$131,814	\$6,402,343	Research and Development	\$1,699,682,019
"5P01HL151433-03"		\$539,935	\$6,402,343	Research and Development	\$1,699,682,019
"SUBAWARD # 21-0146-AURI"		\$38,380	\$6,402,343	Research and Development	\$1,699,682,019
	\$180,437	\$2,352,564	\$6,402,343	Research and Development	\$1,699,682,019
"7000001444"		\$91,842	\$2,924,132	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.846	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	Arthritis, Musculoskeletal and Skin Diseases Research		Columbia University
93.846	Arthritis, Musculoskeletal and Skin Diseases Research		Emory University
93.846	Arthritis, Musculoskeletal and Skin Diseases Research		Emory University
93.846	Arthritis, Musculoskeletal and Skin Diseases Research		Princeton University
93.846	Arthritis, Musculoskeletal and Skin Diseases Research		University of Oregon
93.846	Arthritis, Musculoskeletal and Skin Diseases Research		University of Oregon
93.846	Arthritis, Musculoskeletal and Skin Diseases Research		
93.847	COVID-19 -Diabetes, Digestive, and Kidney Diseases Extramural Research	COVID-19	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Albert Einstein College of Medicine
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		California Medical Innovations Institute
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		California Medical Innovations Institute
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Emory University
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Emory University
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Emory University
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Emory University
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Emory University
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Emory University
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Emory University
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Emory University
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Emory University
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Emory University
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Emory University
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Emory University
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Georgia Southern University Research and Service Foundation, Inc.
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Indiana University
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Infrared Rx, Inc.
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Johns Hopkins University
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Mayo Clinic, Rochester
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Nytrix, Inc.
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Pennsylvania State University
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		Texas A&M AgriLife Extension Service
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		University of Alabama at Birmingham
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		University of California, San Diego
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		University of Maryland
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		University of North Carolina at Chapel Hill
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		University of South Florida
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		University of Utah
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		University of Virginia
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		ArunA Biomedical, Inc.
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Banner Health
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		BMseed, LLC
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Drexel University
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Duke University
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Emory University
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Emory University
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Emory University
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Emory University
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Emory University

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$665,976	\$2,924,132	Research and Development	\$1,699,682,019
"148479"		\$204,714	\$2,924,132	Research and Development	\$1,699,682,019
"143535"		\$29,627	\$2,924,132	Research and Development	\$1,699,682,019
"153003"		\$16,437	\$2,924,132	Research and Development	\$1,699,682,019
"3R01AR071486-0251"		-\$366	\$2,924,132	Research and Development	\$1,699,682,019
"142298"		\$168,854	\$2,924,132	Research and Development	\$1,699,682,019
"150457"		\$204,784	\$2,924,132	Research and Development	\$1,699,682,019
	\$335,929	\$1,542,264	\$2,924,132	Research and Development	\$1,699,682,019
	\$1,917	\$735,090	\$16,142,163	Research and Development	\$1,699,682,019
"5R01DK131176-02"		\$41,626	\$16,142,163	Research and Development	\$1,699,682,019
	\$3,877,745	\$13,688,802	\$16,142,163	Research and Development	\$1,699,682,019
"1R01DK131488-01A1"		\$251,523	\$16,142,163	Research and Development	\$1,699,682,019
"5R01DK125657-03"		\$19,095	\$16,142,163	Research and Development	\$1,699,682,019
"130874"		-\$6,599	\$16,142,163	Research and Development	\$1,699,682,019
"140990"		-\$70	\$16,142,163	Research and Development	\$1,699,682,019
"143052"		\$49,028	\$16,142,163	Research and Development	\$1,699,682,019
"148788"		\$225,192	\$16,142,163	Research and Development	\$1,699,682,019
"149931"		\$8,490	\$16,142,163	Research and Development	\$1,699,682,019
"149932"		\$17,103	\$16,142,163	Research and Development	\$1,699,682,019
"150404"		\$120,198	\$16,142,163	Research and Development	\$1,699,682,019
"150761"		\$26,997	\$16,142,163	Research and Development	\$1,699,682,019
"151382"		\$9,160	\$16,142,163	Research and Development	\$1,699,682,019
"153017"		\$12,724	\$16,142,163	Research and Development	\$1,699,682,019
"153044"		\$6,902	\$16,142,163	Research and Development	\$1,699,682,019
"1P30DK125013-01"		\$77,427	\$16,142,163	Research and Development	\$1,699,682,019
"2P30DK125013-04"		\$124,662	\$16,142,163	Research and Development	\$1,699,682,019
"CON018893"		\$44,687	\$16,142,163	Research and Development	\$1,699,682,019
"SUBAWARD # A351474"		\$5,389	\$16,142,163	Research and Development	\$1,699,682,019
"39G3059"		\$48,320	\$16,142,163	Research and Development	\$1,699,682,019
"CON015013"		\$24,087	\$16,142,163	Research and Development	\$1,699,682,019
"RINFR000173990A"		\$26,784	\$16,142,163	Research and Development	\$1,699,682,019
"2005680469"		\$1,415	\$16,142,163	Research and Development	\$1,699,682,019
"7U01DK115575-05"		\$180,210	\$16,142,163	Research and Development	\$1,699,682,019
"AWD00017523"		\$19,291	\$16,142,163	Research and Development	\$1,699,682,019
"S004277DHH5"		\$5,045	\$16,142,163	Research and Development	\$1,699,682,019
"1R01DK124854-01"		\$34,069	\$16,142,163	Research and Development	\$1,699,682,019
"1U2CDK133422-01A1"		\$23,746	\$16,142,163	Research and Development	\$1,699,682,019
"3U24DK097771-07S1"		\$9,989	\$16,142,163	Research and Development	\$1,699,682,019
"5U24DK126110-03"		\$56,632	\$16,142,163	Research and Development	\$1,699,682,019
"1U01DK115575-01"		-\$2,736	\$16,142,163	Research and Development	\$1,699,682,019
"SUBAWARD # 6163-1103-01-BS"		\$193,057	\$16,142,163	Research and Development	\$1,699,682,019
"1005584104/PO#U000323430"		-\$1,257	\$16,142,163	Research and Development	\$1,699,682,019
"148299"		\$66,085	\$16,142,163	Research and Development	\$1,699,682,019
"7050-TBI Grant"		\$154,296	\$16,986,290	Research and Development	\$1,699,682,019
	\$787,979	\$14,802,381	\$16,986,290	Research and Development	\$1,699,682,019
"0432-06-142371"		\$173,908	\$16,986,290	Research and Development	\$1,699,682,019
"147045"		\$12,996	\$16,986,290	Research and Development	\$1,699,682,019
"140909"		\$219,465	\$16,986,290	Research and Development	\$1,699,682,019
"CON017449"		\$40,257	\$16,986,290	Research and Development	\$1,699,682,019
"142206"		\$15,003	\$16,986,290	Research and Development	\$1,699,682,019
"142686"		\$98,417	\$16,986,290	Research and Development	\$1,699,682,019
"146652"		\$110,824	\$16,986,290	Research and Development	\$1,699,682,019
"148566"		\$332,921	\$16,986,290	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Emory University
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Icahn School of Medicine at Mount Sinai
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Medical University of South Carolina
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Medical University of South Carolina
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Morehouse School of Medicine
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Oregon Health and Science University
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Pennsylvania State University
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Public Health Institute
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		Stanford University
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		University of California, San Francisco
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		University of Cincinnati
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		University of Cincinnati
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		University of Cincinnati
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		University of Cincinnati
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		University of Florida
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		University of Pennsylvania
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		University of Texas at Arlington
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		University of Virginia
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		University of Wisconsin - Madison
93.855	Allergy and Infectious Diseases Research		Ascribe Bioscience
93.855	Allergy and Infectious Diseases Research		Ascribe Bioscience
93.855	Allergy and Infectious Diseases Research		Boston Children's Hospital
93.855	Allergy and Infectious Diseases Research		Boston University
93.855	Allergy and Infectious Diseases Research		Brigham and Women's Hospital
93.855	Allergy and Infectious Diseases Research		Case Western Reserve University
93.855	Allergy and Infectious Diseases Research		Chitozan Health, LLC
93.855	Allergy and Infectious Diseases Research		Columbia University
93.855	Allergy and Infectious Diseases Research		Emory University
93.855	Allergy and Infectious Diseases Research		Emory University
93.855	Allergy and Infectious Diseases Research		Emory University
93.855	Allergy and Infectious Diseases Research		Emory University
93.855	Allergy and Infectious Diseases Research		Emory University
93.855	Allergy and Infectious Diseases Research		Emory University
93.855	Allergy and Infectious Diseases Research		Emory University
93.855	Allergy and Infectious Diseases Research		Emory University
93.855	Allergy and Infectious Diseases Research		Emory University
93.855	Allergy and Infectious Diseases Research		Emory University
93.855	Allergy and Infectious Diseases Research		Emory University
93.855	Allergy and Infectious Diseases Research		Florida State University
93.855	Allergy and Infectious Diseases Research		Georgia Southern University Research and Service Foundation, Inc.
93.855	Allergy and Infectious Diseases Research		Icahn School of Medicine at Mount Sinai
93.855	Allergy and Infectious Diseases Research		Johns Hopkins University
93.855	Allergy and Infectious Diseases Research		Kennesaw State University Research and Service Foundation
93.855	Allergy and Infectious Diseases Research		Kennesaw State University Research and Service Foundation

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"150293"		\$21,120	\$16,986,290	Research and Development	\$1,699,682,019
"137738"		\$105,847	\$16,986,290	Research and Development	\$1,699,682,019
"22 A00-4016-S002"		\$33,037	\$16,986,290	Research and Development	\$1,699,682,019
"SUB AWARD #: MUSC18-107-8D574"		\$309	\$16,986,290	Research and Development	\$1,699,682,019
"143340"		\$31,254	\$16,986,290	Research and Development	\$1,699,682,019
"5 R01 NS105984-02/"		\$193,628	\$16,986,290	Research and Development	\$1,699,682,019
"UGANS112008"		\$157,386	\$16,986,290	Research and Development	\$1,699,682,019
"05789AR68581"		\$159,425	\$16,986,290	Research and Development	\$1,699,682,019
"1R01NS121720-01"		\$11,643	\$16,986,290	Research and Development	\$1,699,682,019
"2U54NS065705-11"		\$334	\$16,986,290	Research and Development	\$1,699,682,019
"1U01NS102289-01A1"		\$7,025	\$16,986,290	Research and Development	\$1,699,682,019
"1U01NS106513-01A1"		\$7,692	\$16,986,290	Research and Development	\$1,699,682,019
"1U01NS117450-01A1 1"		\$3,159	\$16,986,290	Research and Development	\$1,699,682,019
"1UF1NS120871-01"		\$3,461	\$16,986,290	Research and Development	\$1,699,682,019
"1U01NS119562-01"		\$86,366	\$16,986,290	Research and Development	\$1,699,682,019
"149501"		-\$11,355	\$16,986,290	Research and Development	\$1,699,682,019
"2022GC0142"		\$157,842	\$16,986,290	Research and Development	\$1,699,682,019
"CON010330"		\$594	\$16,986,290	Research and Development	\$1,699,682,019
"CON014940"		\$57,055	\$16,986,290	Research and Development	\$1,699,682,019
"5R44AI152915-03"		\$39,752	\$41,127,207	Research and Development	\$1,699,682,019
		\$842,871	\$41,127,207	Research and Development	\$1,699,682,019
"AWD00015535"		\$134,482	\$41,127,207	Research and Development	\$1,699,682,019
"151249"		\$31,603	\$41,127,207	Research and Development	\$1,699,682,019
"45000003976"		\$339,041	\$41,127,207	Research and Development	\$1,699,682,019
"125413"		\$47,409	\$41,127,207	Research and Development	\$1,699,682,019
"RESS14756"		\$323,168	\$41,127,207	Research and Development	\$1,699,682,019
"FP00025968"		\$83,745	\$41,127,207	Research and Development	\$1,699,682,019
"1GG01787501"		-\$4,162	\$41,127,207	Research and Development	\$1,699,682,019
"135269"		\$29,247	\$41,127,207	Research and Development	\$1,699,682,019
"142039"		\$27,808	\$41,127,207	Research and Development	\$1,699,682,019
"142486"		\$56,384	\$41,127,207	Research and Development	\$1,699,682,019
"152263"		\$30,929	\$41,127,207	Research and Development	\$1,699,682,019
"A503504"		\$86,099	\$41,127,207	Research and Development	\$1,699,682,019
"A653074"		\$55,182	\$41,127,207	Research and Development	\$1,699,682,019
"A810846"		\$200,562	\$41,127,207	Research and Development	\$1,699,682,019
"A942308"		\$18,792	\$41,127,207	Research and Development	\$1,699,682,019
"A979083"		\$40,194	\$41,127,207	Research and Development	\$1,699,682,019
"A980624"		\$29,964	\$41,127,207	Research and Development	\$1,699,682,019
"CON015715"		\$713,147	\$41,127,207	Research and Development	\$1,699,682,019
"CON015726"		\$302,550	\$41,127,207	Research and Development	\$1,699,682,019
"CON015750"		\$366,433	\$41,127,207	Research and Development	\$1,699,682,019
"CON015753"		\$433,725	\$41,127,207	Research and Development	\$1,699,682,019
"CON015832"		\$1,205,889	\$41,127,207	Research and Development	\$1,699,682,019
"T715255"		-\$1,163	\$41,127,207	Research and Development	\$1,699,682,019
"R000003361"		\$63,078	\$41,127,207	Research and Development	\$1,699,682,019
"39G3169"		\$79,894	\$41,127,207	Research and Development	\$1,699,682,019
"25449754609"		\$397,660	\$41,127,207	Research and Development	\$1,699,682,019
"2006096550"		\$147,473	\$41,127,207	Research and Development	\$1,699,682,019
"431605"		\$334,968	\$41,127,207	Research and Development	\$1,699,682,019
"431605S02"		\$38,259	\$41,127,207	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Louisiana State University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Mayo Clinic, Jacksonville</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Northeastern University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Northwestern University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Northwestern University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Oklahoma State University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Purdue University</i>
			<i>Rutgers, The State University of New Jersey</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Saint Louis University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Stanford University</i>
			<i>The Research Foundation for The State University of New York</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>The Research Foundation for The State University of New York</i>
			<i>The Research Foundation for The State University of New York</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>The Scripps Research Institute</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>The Scripps Research Institute</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>The Scripps Research Institute</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>The Scripps Research Institute</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>The Scripps Research Institute</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>The Scripps Research Institute</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University North Carolina Greensboro</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of California, Riverside</i>
			<i>University of California, Santa Cruz</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Chicago</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Florida</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Illinois</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Illinois</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Iowa</i>
			<i>University of Maryland Foundation, Inc.</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Maryland Foundation, Inc.</i>
			<i>University of Massachusetts Medical School</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Minnesota</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Minnesota</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Minnesota</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Minnesota</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Minnesota</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Mississippi</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Mississippi</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Oklahoma</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Pittsburgh</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Texas at Austin</i>
			<i>University of Texas MD Anderson Cancer</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Texas MD Anderson Cancer</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Washington</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Wisconsin - Madison</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Washington University in St. Louis</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		
93.855	<i>COVID-19 -Allergy and Infectious Diseases Research</i>	<i>COVID-19</i>	
93.855	<i>COVID-19 -Allergy and Infectious Diseases Research</i>	<i>COVID-19</i>	
93.859	<i>Biomedical Research and Research Training</i>		<i>Beth Israel Deaconess Medical Center</i>
93.859	<i>Biomedical Research and Research Training</i>		
93.859	<i>Biomedical Research and Research Training</i>		<i>Boston University</i>
93.859	<i>Biomedical Research and Research Training</i>		<i>Emory University</i>
93.859	<i>Biomedical Research and Research Training</i>		<i>Emory University</i>
93.859	<i>Biomedical Research and Research Training</i>		<i>Emory University</i>
93.859	<i>Biomedical Research and Research Training</i>		<i>GenNext Technologies, Inc.</i>
93.859	<i>Biomedical Research and Research Training</i>		<i>Georgetown University</i>

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"431672"		\$69,856	\$41,127,207	Research and Development	\$1,699,682,019
"PO-0000180278"		\$11,055	\$41,127,207	Research and Development	\$1,699,682,019
"149562"		\$67,540	\$41,127,207	Research and Development	\$1,699,682,019
"50065378050"		\$239,934	\$41,127,207	Research and Development	\$1,699,682,019
"150001"		\$356,890	\$41,127,207	Research and Development	\$1,699,682,019
"60056418UG"		-\$5,055	\$41,127,207	Research and Development	\$1,699,682,019
"1508812"		\$152,354	\$41,127,207	Research and Development	\$1,699,682,019
"CON016502"		\$29,980	\$41,127,207	Research and Development	\$1,699,682,019
"3012"		\$25,462	\$41,127,207	Research and Development	\$1,699,682,019
"CON015702"		\$18,019	\$41,127,207	Research and Development	\$1,699,682,019
"63000872242682"		\$31,748	\$41,127,207	Research and Development	\$1,699,682,019
"1R01AI16984901"		\$248,440	\$41,127,207	Research and Development	\$1,699,682,019
"R1215574"		\$769	\$41,127,207	Research and Development	\$1,699,682,019
"R1215576"		\$104,521	\$41,127,207	Research and Development	\$1,699,682,019
"139140"		-\$4,311	\$41,127,207	Research and Development	\$1,699,682,019
"145528"		\$15,656	\$41,127,207	Research and Development	\$1,699,682,019
"149986"		\$264,923	\$41,127,207	Research and Development	\$1,699,682,019
"554533"		\$98,919	\$41,127,207	Research and Development	\$1,699,682,019
"7000000308"		\$19,197	\$41,127,207	Research and Development	\$1,699,682,019
"212101611"		\$32,617	\$41,127,207	Research and Development	\$1,699,682,019
"S-001517"		\$2,309	\$41,127,207	Research and Development	\$1,699,682,019
"A230171S001"		\$302,553	\$41,127,207	Research and Development	\$1,699,682,019
"AWD103169SUB00000750"		\$109,472	\$41,127,207	Research and Development	\$1,699,682,019
"SUB00003422"		\$44,005	\$41,127,207	Research and Development	\$1,699,682,019
"19305"		\$328,052	\$41,127,207	Research and Development	\$1,699,682,019
"19686"		\$54,117	\$41,127,207	Research and Development	\$1,699,682,019
"S01492-01"		\$247,062	\$41,127,207	Research and Development	\$1,699,682,019
"20543"		\$12,484	\$41,127,207	Research and Development	\$1,699,682,019
"F3048062"		\$51,410	\$41,127,207	Research and Development	\$1,699,682,019
"POWA01276410"		\$118,563	\$41,127,207	Research and Development	\$1,699,682,019
"CON015860"		\$598,334	\$41,127,207	Research and Development	\$1,699,682,019
"CON015865"		\$876,311	\$41,127,207	Research and Development	\$1,699,682,019
"CON015928"		\$488,948	\$41,127,207	Research and Development	\$1,699,682,019
"CON017006"		\$265,078	\$41,127,207	Research and Development	\$1,699,682,019
"CON017901"		\$146,867	\$41,127,207	Research and Development	\$1,699,682,019
"CON013362"		\$22,854	\$41,127,207	Research and Development	\$1,699,682,019
"CON017707"		\$12,557	\$41,127,207	Research and Development	\$1,699,682,019
"143685"		\$43,498	\$41,127,207	Research and Development	\$1,699,682,019
"149068"		\$84,222	\$41,127,207	Research and Development	\$1,699,682,019
"UT AUS-SUB00000305AM2"		\$34,977	\$41,127,207	Research and Development	\$1,699,682,019
"00004783"		-\$7,269	\$41,127,207	Research and Development	\$1,699,682,019
"3001647561"		\$618,846	\$41,127,207	Research and Development	\$1,699,682,019
"145286"		\$95,693	\$41,127,207	Research and Development	\$1,699,682,019
"147047"		\$533,604	\$41,127,207	Research and Development	\$1,699,682,019
"CON018896"		\$10,800	\$41,127,207	Research and Development	\$1,699,682,019
	\$5,437,047	\$25,513,541	\$41,127,207	Research and Development	\$1,699,682,019
		\$285,417	\$41,127,207	Research and Development	\$1,699,682,019
	\$720,621	\$1,959,405	\$41,127,207	Research and Development	\$1,699,682,019
"FP00020379"		\$155,415	\$30,127,653	Research and Development	\$1,699,682,019
		\$2,156,148	\$30,127,653	Research and Development	\$1,699,682,019
"4500003365"		\$109,479	\$30,127,653	Research and Development	\$1,699,682,019
"146409"		\$11,931	\$30,127,653	Research and Development	\$1,699,682,019
"153391"		\$20,905	\$30,127,653	Research and Development	\$1,699,682,019
"A003475"		\$30,826	\$30,127,653	Research and Development	\$1,699,682,019
"RGNTI0001357001"		\$222,372	\$30,127,653	Research and Development	\$1,699,682,019
"AWD7772899GR205576"		-\$12,217	\$30,127,653	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.859	Biomedical Research and Research Training		Georgia Southern University Research and Service Foundation, Inc.
93.859	Biomedical Research and Research Training		GlycoScientific, LLC
93.859	Biomedical Research and Research Training		Glycosensors and Diagnostics, LLC
93.859	Biomedical Research and Research Training		Harvard University
93.859	Biomedical Research and Research Training		Kennesaw State University Research and Service Foundation
93.859	Biomedical Research and Research Training		Kennesaw State University Research and Service Foundation
93.859	Biomedical Research and Research Training		Kennesaw State University Research and Service Foundation
93.859	Biomedical Research and Research Training		Kennesaw State University Research and Service Foundation
93.859	Biomedical Research and Research Training		Kennesaw State University Research and Service Foundation
93.859	Biomedical Research and Research Training		Kennesaw State University Research and Service Foundation
93.859	Biomedical Research and Research Training		Kennesaw State University Research and Service Foundation
93.859	Biomedical Research and Research Training		Kennesaw State University Research and Service Foundation
93.859	Biomedical Research and Research Training		Kennesaw State University Research and Service Foundation
93.859	Biomedical Research and Research Training		Kennesaw State University Research and Service Foundation
93.859	Biomedical Research and Research Training		Purdue University
93.859	Biomedical Research and Research Training		The Scripps Research Institute
93.859	Biomedical Research and Research Training		University of Alabama at Birmingham
93.859	Biomedical Research and Research Training		University of California, Riverside
93.859	Biomedical Research and Research Training		University of San Francisco
93.859	Biomedical Research and Research Training		University of Texas Health Science Center at Houston
93.859	Biomedical Research and Research Training		University of Virginia
93.859	Biomedical Research and Research Training		Viamune, Inc.
93.859	Biomedical Research and Research Training		Yale University
93.859	Biomedical Research and Research Training		Yale University
93.859	Biomedical Research and Research Training		Z Biotech, LLC
93.859	Biomedical Research and Research Training		
93.865	Child Health and Human Development Extramural Research		Emory University
93.865	Child Health and Human Development Extramural Research		
93.865	Child Health and Human Development Extramural Research		Emory University
93.865	Child Health and Human Development Extramural Research		Emory University
93.865	Child Health and Human Development Extramural Research		Emory University
93.865	Child Health and Human Development Extramural Research		Emory University
93.865	Child Health and Human Development Extramural Research		George Washington University
93.865	Child Health and Human Development Extramural Research		Indiana University
93.865	Child Health and Human Development Extramural Research		Johns Hopkins University
93.865	Child Health and Human Development Extramural Research		Kaiser Permanente
93.865	Child Health and Human Development Extramural Research		Kennesaw State University Research and Service Foundation
93.865	Child Health and Human Development Extramural Research		Kennesaw State University Research and Service Foundation
93.865	Child Health and Human Development Extramural Research		Kennesaw State University Research and Service Foundation
93.865	Child Health and Human Development Extramural Research		Kennesaw State University Research and Service Foundation
93.865	Child Health and Human Development Extramural Research		Kennesaw State University Research and Service Foundation
93.865	Child Health and Human Development Extramural Research		
93.865	Child Health and Human Development Extramural Research		Medical University of South Carolina
93.865	Child Health and Human Development Extramural Research		New York University
93.865	Child Health and Human Development Extramural Research		Northwestern University
93.865	Child Health and Human Development Extramural Research		Pacific University
93.865	Child Health and Human Development Extramural Research		Shepherd Center
93.865	Child Health and Human Development Extramural Research		University of Arkansas
93.865	Child Health and Human Development Extramural Research		University of Connecticut
93.865	Child Health and Human Development Extramural Research		University of Connecticut
93.865	Child Health and Human Development Extramural Research		University of Illinois
93.865	Child Health and Human Development Extramural Research		University of Illinois
93.865	Child Health and Human Development Extramural Research		Yale University
93.865	COVID-19 -Child Health and Human Development Extramural Research	COVID-19	
93.866	Aging Research		Advanced Medical Electronics
93.866	Ageing Research		

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"39G3096"		\$19,637	\$30,127,653	Research and Development	\$1,699,682,019
"1R41GM139440-01"		\$33,247	\$30,127,653	Research and Development	\$1,699,682,019
"049327"		\$65	\$30,127,653	Research and Development	\$1,699,682,019
"141507"		\$139,795	\$30,127,653	Research and Development	\$1,699,682,019
"431513"		\$548	\$30,127,653	Research and Development	\$1,699,682,019
"431575"		\$22,902	\$30,127,653	Research and Development	\$1,699,682,019
"431629"		\$3,487	\$30,127,653	Research and Development	\$1,699,682,019
"431633"		\$3,389	\$30,127,653	Research and Development	\$1,699,682,019
"431642"		\$163,142	\$30,127,653	Research and Development	\$1,699,682,019
"431646"		\$83,010	\$30,127,653	Research and Development	\$1,699,682,019
"431716"		\$10,583	\$30,127,653	Research and Development	\$1,699,682,019
"431717"		\$35,753	\$30,127,653	Research and Development	\$1,699,682,019
"431721"		\$25,041	\$30,127,653	Research and Development	\$1,699,682,019
"431740"		\$11,910	\$30,127,653	Research and Development	\$1,699,682,019
"11001041067"		\$146	\$30,127,653	Research and Development	\$1,699,682,019
"554419"		\$51,017	\$30,127,653	Research and Development	\$1,699,682,019
"000539388-SC001"		\$46,408	\$30,127,653	Research and Development	\$1,699,682,019
"S-001363"		\$134,379	\$30,127,653	Research and Development	\$1,699,682,019
"CON011473"		\$7,269	\$30,127,653	Research and Development	\$1,699,682,019
"5R35GM138264-03"		\$17,481	\$30,127,653	Research and Development	\$1,699,682,019
"144385"		\$30,814	\$30,127,653	Research and Development	\$1,699,682,019
"RVIAM000133930A"		\$64,633	\$30,127,653	Research and Development	\$1,699,682,019
"CON-80001879(GR107185)"		\$59,790	\$30,127,653	Research and Development	\$1,699,682,019
"CON-80003260 (GR114492)"		\$6,508	\$30,127,653	Research and Development	\$1,699,682,019
"CON013283"		\$268,664	\$30,127,653	Research and Development	\$1,699,682,019
	\$1,440,633	\$26,193,176	\$30,127,653	Research and Development	\$1,699,682,019
"146941"		\$166,967	\$8,766,131	Research and Development	\$1,699,682,019
	\$1,900,800	\$7,645,905	\$8,766,131	Research and Development	\$1,699,682,019
"149904"		\$57,202	\$8,766,131	Research and Development	\$1,699,682,019
"A777865"		\$18,953	\$8,766,131	Research and Development	\$1,699,682,019
"A934081"		\$14,271	\$8,766,131	Research and Development	\$1,699,682,019
"CON015610"		\$67,369	\$8,766,131	Research and Development	\$1,699,682,019
"CON014954"		\$11,549	\$8,766,131	Research and Development	\$1,699,682,019
"147656"		\$139,523	\$8,766,131	Research and Development	\$1,699,682,019
"150355"		\$64,801	\$8,766,131	Research and Development	\$1,699,682,019
"CON014416"		\$23,052	\$8,766,131	Research and Development	\$1,699,682,019
"431570"		\$50,131	\$8,766,131	Research and Development	\$1,699,682,019
"431678"		\$70,485	\$8,766,131	Research and Development	\$1,699,682,019
"431715"		\$61,359	\$8,766,131	Research and Development	\$1,699,682,019
"431719"		\$46,781	\$8,766,131	Research and Development	\$1,699,682,019
"5P2CHD086844-09"		\$29,535	\$8,766,131	Research and Development	\$1,699,682,019
"F099855"		\$3,909	\$8,766,131	Research and Development	\$1,699,682,019
"SP0042891PROJ001"		-\$3	\$8,766,131	Research and Development	\$1,699,682,019
"CON016915"		\$42,462	\$8,766,131	Research and Development	\$1,699,682,019
"CON013351"		\$23,408	\$8,766,131	Research and Development	\$1,699,682,019
"UA2024-407"		\$20,522	\$8,766,131	Research and Development	\$1,699,682,019
"CON011175"		\$141,067	\$8,766,131	Research and Development	\$1,699,682,019
"CON012970"		\$14,416	\$8,766,131	Research and Development	\$1,699,682,019
"088509-17422"		-\$11,142	\$8,766,131	Research and Development	\$1,699,682,019
"10617318818"		\$39,527	\$8,766,131	Research and Development	\$1,699,682,019
"CON-80001022 GR101488"		\$11,598	\$8,766,131	Research and Development	\$1,699,682,019
		\$12,484	\$8,766,131	Research and Development	\$1,699,682,019
"AME19ROBOTASSIST11"		\$46,124	\$23,788,227	Research and Development	\$1,699,682,019
	\$3,234,709	\$18,763,118	\$23,788,227	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.866	<i>Aging Research</i>		<i>Applied Universal Dynamics Corporation</i>
93.866	<i>Aging Research</i>		<i>Boston University</i>
93.866	<i>Aging Research</i>		<i>Case Western Reserve University</i>
93.866	<i>Aging Research</i>		<i>Emory University</i>
93.866	<i>Aging Research</i>		<i>Emory University</i>
93.866	<i>Aging Research</i>		<i>Emory University</i>
93.866	<i>Aging Research</i>		<i>Emory University</i>
93.866	<i>Aging Research</i>		<i>Emory University</i>
93.866	<i>Aging Research</i>		<i>Emory University</i>
93.866	<i>Aging Research</i>		<i>Emory University</i>
93.866	<i>Aging Research</i>		<i>Emory University</i>
93.866	<i>Aging Research</i>		<i>Florida State University</i>
93.866	<i>Aging Research</i>		<i>George Mason University</i>
93.866	<i>Aging Research</i>		<i>Kaiser Foundation Research Institute</i>
93.866	<i>Aging Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.866	<i>Aging Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.866	<i>Aging Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.866	<i>Aging Research</i>		<i>Mayo Clinic, Jacksonville</i>
93.866	<i>Aging Research</i>		<i>Medical University of South Carolina</i>
93.866	<i>Aging Research</i>		<i>Northwestern University</i>
93.866	<i>Aging Research</i>		<i>OneClick</i>
93.866	<i>Aging Research</i>		<i>Oregon Health and Science University</i>
93.866	<i>Aging Research</i>		<i>Seattle Institute for Biomedical and Clinical Research (SIBCR)</i>
93.866	<i>Aging Research</i>		<i>Stanford University</i>
93.866	<i>Aging Research</i>		<i>University of Arizona</i>
93.866	<i>Aging Research</i>		<i>University of Arizona</i>
93.866	<i>Aging Research</i>		<i>University of Arizona</i>
93.866	<i>Aging Research</i>		<i>University of California, San Francisco</i>
93.866	<i>Aging Research</i>		<i>University of Kentucky Research Foundation</i>
93.866	<i>Aging Research</i>		<i>University of Maryland Foundation, Inc.</i>
93.866	<i>Aging Research</i>		<i>University of Michigan</i>
93.866	<i>Aging Research</i>		<i>University of Minnesota</i>
93.866	<i>Aging Research</i>		<i>University of Mississippi</i>
93.866	<i>Aging Research</i>		<i>University of North Carolina</i>
93.866	<i>Aging Research</i>		<i>University of Pittsburgh</i>
93.866	<i>Aging Research</i>		<i>University of Southern California</i>
93.866	<i>Aging Research</i>		<i>University of Texas at Arlington</i>
93.866	<i>Aging Research</i>		<i>University of Texas at Austin</i>
93.866	<i>Aging Research</i>		<i>University of Wisconsin - Madison</i>
93.866	<i>Aging Research</i>		<i>University of Wisconsin - Madison</i>
93.866	<i>Aging Research</i>		<i>Vanderbilt University</i>
93.867	<i>Vision Research</i>		<i>Emory University</i>
93.867	<i>Vision Research</i>		<i>Emory University</i>
93.867	<i>Vision Research</i>		<i>Emory University</i>
93.867	<i>Vision Research</i>		<i>Emory University</i>
93.867	<i>Vision Research</i>		<i>Hillhurst Biopharmaceuticals, Inc.</i>
93.867	<i>Vision Research</i>		<i>The Research Foundation for The State University of New York</i>
93.867	<i>Vision Research</i>		<i>Tufts University</i>
93.867	<i>Vision Research</i>		<i>University of Southern California</i>
93.867	<i>Vision Research</i>		<i>University of Texas at Austin</i>
93.867	<i>Vision Research</i>		
93.870	<i>COVID-19 -Maternal, Infant and Early Childhood Homevisiting Grant Program</i>	COVID-19	
93.870	<i>Maternal, Infant and Early Childhood Homevisiting Grant Program</i>		
93.876	<i>Antimicrobial Resistance Surveillance in Retail Food Specimens</i>		
93.877	<i>Autism Collaboration, Accountability, Research, Education, and Support (CARES) Act of 2014</i>		<i>Drexel University</i>
93.877	<i>Autism Collaboration, Accountability, Research, Education, and Support (CARES) Act of 2014</i>		

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"RAUDC0000971401"		\$125,735	\$23,788,227	Research and Development	\$1,699,682,019
"CON016437"		\$342,435	\$23,788,227	Research and Development	\$1,699,682,019
"RESS16755"		\$103,894	\$23,788,227	Research and Development	\$1,699,682,019
"146680"		\$105,860	\$23,788,227	Research and Development	\$1,699,682,019
"147733"		\$96,465	\$23,788,227	Research and Development	\$1,699,682,019
"149483"		\$398,937	\$23,788,227	Research and Development	\$1,699,682,019
"150677"		\$157,877	\$23,788,227	Research and Development	\$1,699,682,019
"151172"		\$259,628	\$23,788,227	Research and Development	\$1,699,682,019
"151278"		\$26,586	\$23,788,227	Research and Development	\$1,699,682,019
"CON013846"		\$70,292	\$23,788,227	Research and Development	\$1,699,682,019
"CON017641"		\$115,000	\$23,788,227	Research and Development	\$1,699,682,019
"CON018582"		\$115,300	\$23,788,227	Research and Development	\$1,699,682,019
"142988"		\$17,688	\$23,788,227	Research and Development	\$1,699,682,019
"E2064533 /E2064532"		\$87,042	\$23,788,227	Research and Development	\$1,699,682,019
"CON014906"		\$18,060	\$23,788,227	Research and Development	\$1,699,682,019
"431616"		\$23,901	\$23,788,227	Research and Development	\$1,699,682,019
"431713"	\$55,466	\$55,466	\$23,788,227	Research and Development	\$1,699,682,019
"431732"		\$8,580	\$23,788,227	Research and Development	\$1,699,682,019
"133629"		-\$4	\$23,788,227	Research and Development	\$1,699,682,019
"1R01AG067510-01A1"		\$235,197	\$23,788,227	Research and Development	\$1,699,682,019
"SUBAWARD #: 60059377 AUG"		\$5,515	\$23,788,227	Research and Development	\$1,699,682,019
"149078"		\$64,032	\$23,788,227	Research and Development	\$1,699,682,019
"1RF1AG065406-01"		\$148,931	\$23,788,227	Research and Development	\$1,699,682,019
"5R01AG061558-03"		\$118,018	\$23,788,227	Research and Development	\$1,699,682,019
"CON016666"		\$8,201	\$23,788,227	Research and Development	\$1,699,682,019
"146138"		\$109,432	\$23,788,227	Research and Development	\$1,699,682,019
"CON016990"		\$52,027	\$23,788,227	Research and Development	\$1,699,682,019
"CON018394"		\$147,458	\$23,788,227	Research and Development	\$1,699,682,019
"CON016907"		\$16,339	\$23,788,227	Research and Development	\$1,699,682,019
"5R01AG066724-03"		\$116,075	\$23,788,227	Research and Development	\$1,699,682,019
"21073"		\$164,643	\$23,788,227	Research and Development	\$1,699,682,019
"136910"		\$20,114	\$23,788,227	Research and Development	\$1,699,682,019
"CON011031"		\$24,784	\$23,788,227	Research and Development	\$1,699,682,019
"1RF1AG079336-01"		\$222,473	\$23,788,227	Research and Development	\$1,699,682,019
"139554"		\$5,680	\$23,788,227	Research and Development	\$1,699,682,019
"AWD000053601374451"		\$35,741	\$23,788,227	Research and Development	\$1,699,682,019
"R56AG047992-07A1"		\$3,637	\$23,788,227	Research and Development	\$1,699,682,019
"2022GC1399"		\$48,159	\$23,788,227	Research and Development	\$1,699,682,019
"150744"		\$21,263	\$23,788,227	Research and Development	\$1,699,682,019
"CON014454"		\$834,331	\$23,788,227	Research and Development	\$1,699,682,019
"CON018888"		\$65,629	\$23,788,227	Research and Development	\$1,699,682,019
"7RF1AG060754-02"		\$382,564	\$23,788,227	Research and Development	\$1,699,682,019
"149485"		\$4,511	\$7,404,287	Research and Development	\$1,699,682,019
		\$240,073	\$7,404,287	Research and Development	\$1,699,682,019
"149913"		\$138,922	\$7,404,287	Research and Development	\$1,699,682,019
"202401"		\$45,528	\$7,404,287	Research and Development	\$1,699,682,019
"CON009883"		\$16,253	\$7,404,287	Research and Development	\$1,699,682,019
"1R41EY033264-01"		\$31,357	\$7,404,287	Research and Development	\$1,699,682,019
"1R01EY034096-01"		\$16,008	\$7,404,287	Research and Development	\$1,699,682,019
"1R34EY034969-01"		\$27,599	\$7,404,287	Research and Development	\$1,699,682,019
"SUBAWARD #: 150315C"		\$29,882	\$7,404,287	Research and Development	\$1,699,682,019
"141176"		-\$792	\$7,404,287	Research and Development	\$1,699,682,019
	\$600,990	\$6,854,946	\$7,404,287	Research and Development	\$1,699,682,019
		\$907,666	\$7,977,411	N/A	\$0
		\$7,069,745	\$7,977,411	N/A	\$0
		\$218,551	\$218,551	N/A	\$0
"1UT6MC45902-01-00"		\$28,721	\$577,331	Research and Development	\$1,699,682,019
		\$548,610	\$577,331	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.879	<i>Medical Library Assistance</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.879	<i>Medical Library Assistance</i>		<i>Oak Ridge Associated Universities</i>
93.884	Primary Care Training and Enhancement		
93.889	COVID-19 -National Bioterrorism Hospital Preparedness Program	COVID-19	
93.889	National Bioterrorism Hospital Preparedness Program		
93.889	<i>National Bioterrorism Hospital Preparedness Program</i>		<i>South Carolina Department of Health and Environmental Control</i>
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations		
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement		
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement		
93.913	Grants to States for Operation of Offices of Rural Health		
93.917	HIV Care Formula Grants		
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.924	Ryan White HIV/AIDS Dental Reimbursements		
93.925	<i>Scholarships for Health Professions Students from Disadvantaged Backgrounds</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.926	Healthy Start Initiative		
93.940	HIV Prevention Activities Health Department Based		
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		
93.958	Block Grants for Community Mental Health Services		
93.958	COVID-19 -Block Grants for Community Mental Health Services	COVID-19	
93.959	Block Grants for Prevention and Treatment of Substance Abuse		
93.959	Block Grants for Prevention and Treatment of Substance Abuse		
93.959	COVID-19 -Block Grants for Prevention and Treatment of Substance Abuse	COVID-19	
93.967	COVID-19 -Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	COVID-19	
93.969	<i>PPHF Geriatric Education Centers</i>		<i>Emory University</i>
93.969	<i>PPHF Geriatric Education Centers</i>		<i>Emory University</i>
93.969	<i>PPHF Geriatric Education Centers</i>		<i>Emory University</i>
93.977	COVID-19 -Sexually Transmitted Diseases (STD) Prevention and Control Grants	COVID-19	
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants		
93.982	Mental Health Disaster Assistance and Emergency Mental Health		
93.988	Cooperative Agreements for Diabetes Control Programs		
93.988	<i>Cooperative Agreements for Diabetes Control Programs</i>		<i>Clemson University</i>
93.989	<i>International Research and Research Training</i>		<i>Emory University</i>
93.989	International Research and Research Training		
93.989	<i>International Research and Research Training</i>		<i>Universidad del Valle de Guatemala</i>
93.989	<i>International Research and Research Training</i>		<i>Universidad Peruana Cayetano Heredia</i>
93.991	Preventive Health and Health Services Block Grant		
93.991	<i>Preventive Health and Health Services Block Grant</i>		<i>University of Louisville</i>
93.994	Maternal and Child Health Services Block Grant to the States		
93.RD	<i>Alaska INBRE Bioinformatics Workshops and Support 2022</i>	<i>SUNAK000149520A</i>	<i>University of Alaska</i>
93.RD	<i>Applications of Artificial Intelligence/Machine Learning in Health Disparities Research and Workforce Diversity</i>	<i>RHUX000155160A</i>	<i>Howard University</i>
93.RD	CDC IPA - Benevides	CONTRACT NO. 23IPA232311019	
93.RD	Center for Influenza Disease and Emergence Research (CIDER)	75N93021C00018	
93.RD	Center for Influenza Vaccine Research for High Risk Populations	75N93019C00052	
93.RD	<i>Combatting Infodemics through Evidence-based Misinformation Management Strategies</i>	<i>RUNOI000142880A</i>	<i>University of Maryland Foundation, Inc.</i>
93.RD	<i>Computational design and characterization of mini-hemagglutinin molecules for Influenza A and B</i>	<i>RMSSM000157730A</i>	<i>Icahn School of Medicine at Mount Sinai</i>
93.RD	<i>COVID-19 - Estimating the effects of COVID-19 nonpharmaceutical interventions on the burden of influenza in the United States</i>	<i>COVID-19, RUTXA000167500A</i>	<i>University of Texas at Austin</i>
93.RD	COVID-19 - Molecular epidemiology and transmission dynamics of CoVID-19 in Houston Texas	COVID-19, 75D30121C10133	
93.RD	<i>Cure Sickle Cell Initiative Data Strategy Consort</i>	<i>RTI00001</i>	<i>RTI International</i>
93.RD	<i>Genomic and molecular characterization of biomark</i>	<i>NRGONC00001</i>	<i>NRG Oncology Foundation, Inc.</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"39G3174"		\$19,271	\$43,731	Research and Development	\$1,699,682,019
"62-0476816"		\$24,460	\$43,731	Research and Development	\$1,699,682,019
		\$33,538	\$33,538	N/A	\$0
		\$100,673	\$8,960,794	N/A	\$0
		\$8,715,747	\$8,960,794	N/A	\$0
"LC-4-594"		\$144,374	\$8,960,794	Research and Development	\$1,699,682,019
		\$5,463,773	\$5,463,773	N/A	\$0
	\$1,268,686	\$1,920,013	\$2,495,849	N/A	\$0
		\$575,836	\$2,495,849	Research and Development	\$1,699,682,019
		\$174,180	\$174,180	N/A	\$0
		\$64,248,128	\$64,248,128	N/A	\$0
		\$5,793,345	\$5,793,345	N/A	\$0
		\$48,480	\$48,480	N/A	\$0
"63828383-17"		\$1,397,630	\$1,397,630	Student Financial Assistance	\$2,079,861,684
		\$806,051	\$806,051	N/A	\$0
		\$20,961,375	\$20,961,375	N/A	\$0
		\$1,126,003	\$1,126,003	N/A	\$0
		\$560,268	\$560,268	N/A	\$0
	\$23,756,399	\$32,326,962	\$36,369,577	N/A	\$0
	\$4,042,615	\$4,042,615	\$36,369,577	N/A	\$0
		\$53,996	\$86,311,260	N/A	\$0
	\$35,681,463	\$53,756,904	\$86,311,260	N/A	\$0
	\$32,500,360	\$32,500,360	\$86,311,260	N/A	\$0
		\$4,752,006	\$4,752,006	N/A	\$0
"CON016766"		\$51,960	\$112,963	Research and Development	\$1,699,682,019
"CON018271"		\$41,348	\$112,963	Research and Development	\$1,699,682,019
"CON018937"		\$19,655	\$112,963	Research and Development	\$1,699,682,019
		\$4,895,490	\$8,512,950	N/A	\$0
		\$3,617,460	\$8,512,950	N/A	\$0
	\$41,820	\$53,369	\$53,369	N/A	\$0
		\$476,105	\$559,880	N/A	\$0
"2607-209-2016391"		\$83,775	\$559,880	Research and Development	\$1,699,682,019
"CON018019"		\$9,070	\$2,454,479	Research and Development	\$1,699,682,019
	\$237,136	\$2,376,226	\$2,454,479	Research and Development	\$1,699,682,019
"RUDVD000154530A"		\$60,293	\$2,454,479	Research and Development	\$1,699,682,019
"209159-GU2"		\$8,890	\$2,454,479	Research and Development	\$1,699,682,019
	\$158,219	\$3,977,422	\$3,993,778	N/A	\$0
"130607"		\$16,356	\$3,993,778	Research and Development	\$1,699,682,019
		\$17,251,804	\$17,251,804	N/A	\$0
"UAFP0557996 PO# P0557996"		\$5,516	\$20,559,586	Research and Development	\$1,699,682,019
"GRT00019410008801"		\$15,502	\$20,559,586	Research and Development	\$1,699,682,019
		\$14,845	\$20,559,586	Research and Development	\$1,699,682,019
		\$3,308,989	\$20,559,586	Research and Development	\$1,699,682,019
	\$12,346,673	\$12,388,872	\$20,559,586	Research and Development	\$1,699,682,019
"10438720467201"		\$6,416	\$20,559,586	Research and Development	\$1,699,682,019
"0258A4644609"		\$24,531	\$20,559,586	Research and Development	\$1,699,682,019
"UTAUSSUB00001000"		\$24,087	\$20,559,586	Research and Development	\$1,699,682,019
		-\$21,293	\$20,559,586	Research and Development	\$1,699,682,019
"OT3 HL147798-01"		\$123,611	\$20,559,586	Research and Development	\$1,699,682,019
"20X100F"		\$8,655	\$20,559,586	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.RD	<i>Integrated Informatics Resources for Eukaryotic Microbial Pathogens and Invertebrate Vectors of Disease</i>	<i>RUPEN000110874A</i>	<i>University of Pennsylvania</i>
93.RD	<i>NIAID Centers of Excellence for Influenza Research and Response</i>	<i>RMSSM000135112</i>	<i>Icahn School of Medicine at Mount Sinai</i>
93.RD	<i>Patient Derived Model Tissue Procurement Protocol</i>	<i>LEIDOS00002</i>	<i>Leidos, Inc.</i>
93.RD	Pre-clinical models of infectious diseases: Task C13-- Entitled "Production and Distribution of Filarial Research Reagents"	HHSN272201700035I	
93.RD	<i>Professional Services Agreement with NORC</i>	<i>75P00119F37005</i>	<i>NORC at the University of Chicago</i>
93.RD	Region 2 Region Medical Library Y3 Prof Dev Award	NNLIBR00008	
93.RD	Salmonella source attribution by machine learning and whole genome sequencing	75F40120C00187	
93.RD	<i>SBIR Phase II: Nitric oxide releasing ultra-slippery antibacterial surfaces for indwelling catheter applications</i>	<i>RINNB0001285201</i>	<i>Innoveta Biomedical, LLC</i>
93.RD	<i>SepsisOnset Warning System Master Enrollment Study</i>	<i>BCKMN00003</i>	<i>Beckman Coulter, Inc.</i>
93.RD	<i>THERMOSTABLE LIVE ATTENUATED INFLUENZA VACCINE FOR NASAL DELIVER</i>	<i>RUNSTR760046CV</i>	<i>Universal Stabilization Technologies, Inc.</i>
93.RD	<i>Understanding the risk of intercontinental introduction and establishment of potentially zoonotic IAV by wild birds</i>	<i>RSJCR000165081</i>	<i>St. Jude Children's Research Hospital</i>
93.RD	<i>UPenn-CEIRR, Option 13: mRNA-LNP vaccines for pandemic preparedness</i>	<i>RUPEN000174180A</i>	<i>University of Pennsylvania</i>
Total Department of Health and Human Services			
Corporation for National and Community Service			
94.003	AmeriCorps State Commissions Support Grant		
94.006	<i>AmeriCorps State and National 94.006</i>		<i>Jumpstart for Young Children, Inc.</i>
94.006	AmeriCorps State and National 94.006		
94.006	AmeriCorps State and National 94.006		
94.008	AmeriCorps Commission Investment Fund 94.008		
94.013	AmeriCorps Volunteers In Service to America 94.013		
94.013	AmeriCorps Volunteers In Service to America 94.013		
94.016	<i>AmeriCorps Seniors Senior Companion Program (SCP) 94.016</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
94.017	<i>AmeriCorps Seniors Senior Demonstration Program (FGP) 94.017</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
94.021	AmeriCorps Volunteer Generation Fund 94.021		
	AmeriCorps National Service and Civic Engagement Research Competition		
94.026	94.026		
Total Corporation for National and Community Service			
Executive Office of the President			
95.001	<i>High Intensity Drug Trafficking Areas Program</i>		<i>Atlanta-Carolinas HIDTA Program</i>
95.001	High Intensity Drug Trafficking Areas Program		
95.001	<i>High Intensity Drug Trafficking Areas Program</i>		<i>City of Atlanta</i>
Total Executive Office of the President			
Social Security Administration			
96.001	Social Security Disability Insurance		
96.007	Social Security Research and Demonstration		
Total Social Security Administration			
Department of Homeland Security			
97.005	State and Local Homeland Security National Training Program		
97.005	State and Local Homeland Security National Training Program		
97.007	<i>Homeland Security Preparedness Technical Assistance Program</i>		<i>Atlanta Regional Commission</i>
97.008	Non-Profit Security Program		
97.012	Boating Safety Financial Assistance		
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)		
97.029	Flood Mitigation Assistance		
97.032	Crisis Counseling		
97.034	Disaster Unemployment Assistance		
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		
97.039	Hazard Mitigation Grant		
97.041	National Dam Safety Program		
97.042	Emergency Management Performance Grants		
97.042	Emergency Management Performance Grants		
97.042	<i>Emergency Management Performance Grants</i>		<i>Auburn University</i>
97.042	<i>Emergency Management Performance Grants</i>		<i>Auburn University</i>
			<i>Kennesaw State University Research and Service Foundation</i>
97.042	<i>Emergency Management Performance Grants</i>		<i>RAND Corporation</i>
97.042	<i>Emergency Management Performance Grants</i>		<i>RAND Corporation</i>

Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"75N93019C00077"		\$2,157,065	\$20,559,586	Research and Development	\$1,699,682,019
"0258-A504-4609"		\$738,241	\$20,559,586	Research and Development	\$1,699,682,019
"AGREEMENT #: 17X150"		\$124,470	\$20,559,586	Research and Development	\$1,699,682,019
		\$1,213,347	\$20,559,586	Research and Development	\$1,699,682,019
NORC00001		\$703	\$20,559,586	Research and Development	\$1,699,682,019
		\$1,644	\$20,559,586	Research and Development	\$1,699,682,019
		\$10,934	\$20,559,586	Research and Development	\$1,699,682,019
"75D30120C09815"		\$19,371	\$20,559,586	Research and Development	\$1,699,682,019
"PROTOCOL # BARDA-BAA-100-18- SOL- 00003"		\$27,144	\$20,559,586	Research and Development	\$1,699,682,019
"9585551"		-\$1,500	\$20,559,586	Research and Development	\$1,699,682,019
"11279503A-8135673"		\$274,618	\$20,559,586	Research and Development	\$1,699,682,019
"74571"		\$93,818	\$20,559,586	Research and Development	\$1,699,682,019
	\$809,263,925	\$15,129,080,458			
		\$421,229	\$421,229	N/A	\$0
"CON016537"		\$10,484	\$5,127,567	N/A	\$0
		\$17,015	\$5,127,567	N/A	\$0
	\$4,355,959	\$5,100,068	\$5,127,567	N/A	\$0
		\$30,004	\$30,004	N/A	\$0
		\$40,857	\$85,830	N/A	\$0
		\$44,973	\$85,830	Research and Development	\$1,699,682,019
				Foster Grandparent/Senior Companion Cluster	
"39G1858"		\$213,377	\$213,377		\$213,377
"39G3959"		\$138,180	\$138,180	N/A	\$0
	\$43,690	\$43,690	\$43,690	N/A	\$0
	\$78,788	\$200,770	\$200,770	Research and Development	\$1,699,682,019
	\$4,478,437	\$6,260,647			
"30596"		\$32,591	\$121,983	N/A	\$0
		\$29,761	\$121,983	N/A	\$0
"G15GA003A"		\$59,631	\$121,983	N/A	\$0
	\$0	\$121,983			
		\$59,366,088	\$59,366,088	Disability Insurance/SSI Cluster	\$59,366,088
		\$87,715	\$87,715	N/A	\$0
	\$0	\$59,453,803			
	\$431,442	\$610,409	\$827,187	N/A	\$0
	\$100,845	\$216,778	\$827,187	Research and Development	\$1,699,682,019
"CON018779"	\$66,000	\$170,870	\$170,870	Research and Development	\$1,699,682,019
	-\$111,094	\$171,689	\$171,689	N/A	\$0
		\$3,239,376	\$3,239,376	N/A	\$0
		\$379,679	\$379,679	N/A	\$0
		-\$15	-\$15	N/A	\$0
	\$76,687	\$217,968	\$217,968	N/A	\$0
		\$17,455	\$17,455	N/A	\$0
		\$72,450	\$200,711,864	N/A	\$0
	\$162,032,394	\$200,639,414	\$200,711,864	N/A	\$0
	\$3,914,368	\$5,213,736	\$5,213,736	N/A	\$0
		\$255,387	\$255,387	N/A	\$0
		\$46,984	\$8,186,819	N/A	\$0
		\$349	\$8,186,819	Research and Development	\$1,699,682,019
"153552"		\$70,546	\$8,186,819	Research and Development	\$1,699,682,019
"211526"		\$31,963	\$8,186,819	Research and Development	\$1,699,682,019
"431695"		\$3,975	\$8,186,819	Research and Development	\$1,699,682,019
"152961"		\$55,665	\$8,186,819	Research and Development	\$1,699,682,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
97.042	Emergency Management Performance Grants		
97.043	State Fire Training Systems Grants		
97.044	Assistance to Firefighters Grant		
97.044	Assistance to Firefighters Grant		Georgia Southern University Research and Service Foundation, Inc.
97.045	Cooperating Technical Partners		
97.047	BRIC: Building Resilient Infrastructure and Communities		
	COVID-19 -Presidential Declared Disaster Assistance to Individuals and		
97.050	Households - Other Needs	COVID-19	
97.052	Emergency Operations Center		
97.056	Port Security Grant Program		
97.061	Centers for Homeland Security		George Mason University
97.061	Centers for Homeland Security		George Mason University
			Kennesaw State University Research and Service Foundation
97.061	Centers for Homeland Security		University of Illinois at Urbana- Champaign
97.067	Homeland Security Grant Program		Atlanta Regional Commission
97.067	Homeland Security Grant Program		
97.067	Homeland Security Grant Program		
97.067	Homeland Security Grant Program		Atlanta Regional Commission
97.067	Homeland Security Grant Program		
97.088	Disaster Assistance Projects		
97.091	Homeland Security Biowatch Program		
97.130	National Nuclear Forensics Expertise Development Program		
97.132	Financial Assistance for Targeted Violence and Terrorism Prevention		
97.132	Financial Assistance for Targeted Violence and Terrorism Prevention		Parents 4 Peace
97.137	State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant		
97.U23	ICE Overtime agreement	Fund Source 15200	
Total Department of Homeland Security			
U.S. Agency for International Development			
98.001	USAID Foreign Assistance for Programs Overseas		Venturewell
98.001	USAID Foreign Assistance for Programs Overseas		
98.001	USAID Foreign Assistance for Programs Overseas		Development Innovations Group
			Kennesaw State University Research and Service Foundation
98.001	USAID Foreign Assistance for Programs Overseas		Michigan State University
98.001	USAID Foreign Assistance for Programs Overseas		Purdue University
			The National Academies of Sciences, Engineering, and Medicine
98.001	USAID Foreign Assistance for Programs Overseas		Tufts University
98.001	USAID Foreign Assistance for Programs Overseas		
	USAID Development Partnerships for University Cooperation and Development		FHI 360
98.012	USAID Development Partnerships for University Cooperation and Development		University of Illinois
98.RD	Improving the Bangladesh Peanut Value Chain	RACDI0001085401	ACDI/VOCA
Total U.S. Agency for International Development			
Miscellaneous			
99.U24	VA Admin & Reporting Fees	11000111	
Total Miscellaneous			
Total Expenditure of Federal Awards			

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
	\$2,527,765	\$7,977,337	\$8,186,819	N/A	\$0
		\$5,771	\$5,771	N/A	\$0
		\$134,487	\$166,621	N/A	\$0
"39G3181"		\$32,134	\$166,621	Research and Development	\$1,699,682,019
		\$4,978,484	\$4,978,484	N/A	\$0
		\$118,272	\$118,272	N/A	\$0
		\$1,687	\$1,687	N/A	\$0
	\$161,167	\$161,167	\$161,167	N/A	\$0
		\$1,110,454	\$1,110,454	N/A	\$0
"CON016694"		\$177,146	\$577,773	Research and Development	\$1,699,682,019
"CON016732"	\$70,480	\$341,921	\$577,773	Research and Development	\$1,699,682,019
"431694"	\$36,137	\$36,137	\$577,773	Research and Development	\$1,699,682,019
"143934"		\$22,569	\$577,773	Research and Development	\$1,699,682,019
"30501"		\$290,000	\$23,677,307	N/A	\$0
	\$59,800	\$81,538	\$23,677,307	Research and Development	\$1,699,682,019
		\$52,113	\$23,677,307	N/A	\$0
"586002324"		\$363,737	\$23,677,307	N/A	\$0
	\$8,060,737	\$22,889,919	\$23,677,307	N/A	\$0
		\$114,029	\$114,029	N/A	\$0
		\$113,917	\$113,917	N/A	\$0
	\$68,750	\$270,099	\$270,099	Research and Development	\$1,699,682,019
		\$92,052	\$303,833	N/A	\$0
"CON016598"		\$211,781	\$303,833	Research and Development	\$1,699,682,019
		\$178,300	\$178,300	N/A	\$0
		\$41,940	\$41,940	N/A	\$0
	\$177,495,478	\$251,211,669			
"211967"		\$4,218	\$5,410,674	N/A	\$0
	\$2,108,186	\$4,908,339	\$5,410,674	Research and Development	\$1,699,682,019
"T3"		\$1,313	\$5,410,674	Research and Development	\$1,699,682,019
"431664"		\$326,011	\$5,410,674	Research and Development	\$1,699,682,019
"193900.312455.08"		\$11,278	\$5,410,674	Research and Development	\$1,699,682,019
"F0004868402088"		\$151,955	\$5,410,674	Research and Development	\$1,699,682,019
"2000012480"		\$25,894	\$5,410,674	Research and Development	\$1,699,682,019
"AID263LA1400004"		-\$18,334	\$5,410,674	Research and Development	\$1,699,682,019
"147345"	\$187,103	\$1,083,103	\$1,087,228	Research and Development	\$1,699,682,019
"106207-19416"		\$4,125	\$1,087,228	Research and Development	\$1,699,682,019
"J087203"		\$2,185	\$2,185	Research and Development	\$1,699,682,019
	\$2,295,289	\$6,500,087			
		\$5,200	\$5,200	N/A	\$0
	\$0	\$5,200			
	\$6,402,660,453	\$31,527,965,373			

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (Schedule) is a supplementary schedule to the State's basic financial statements presented in the State of Georgia *Annual Comprehensive Financial Report (ACFR)* for the fiscal year ended June 30, 2024.

A. Basis of Presentation

The information in the Schedule is presented in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the State, it is not intended to and does not present the financial position, changes in net position, or cash flows of the State.

- 1. Federal Financial Assistance** – The Uniform Guidance defines federal financial assistance as assistance that non-federal entities receive or administer in the form of grants, cooperative agreements, non-cash contributions or donations of property (including donated surplus property), direct appropriations, food commodities, other financial assistance, loans, loan guarantees, interest subsidies, and insurance.
- 2. Assistance Listing Number (ALN)** – The Schedule presents total expenditures for each federal financial assistance program and the ALN (formerly Catalog of Federal Domestic Assistance (CFDA) Number) assigned to the program. For programs that have not been assigned an ALN number, the number shown in the Schedule is the federal agency's 2-digit prefix followed by "U" and a two digit number or by "RD" if the program is part of the Research and Development (R&D) cluster.
- 3. Cluster of Programs** – A grouping of closely related programs with different ALN numbers that share common compliance requirements is considered a cluster of programs. The Schedule presents the total federal awards expended for the R&D cluster, Student Financial Assistance cluster, and other clusters that are mandated in the most recent Federal Compliance Supplement.
- 4. Direct and Pass-through Federal Financial Assistance** – The State receives federal financial assistance directly from federal awarding agencies or indirectly from pass-through entities. A pass-through entity (PTE) is a non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program. For federal assistance that the State received as a subrecipient, the name of the PTE and the identifying number assigned by the PTE are identified in the Schedule.
- 5. Amount Provided to Subrecipients** – The amount of federal assistance that the State provided to subrecipients under each federal program is presented in a separate column in the Schedule. A subrecipient is an entity that receives a subaward from a PTE to carry out part of a federal program.
- 6. Transactions Between State Organizations** – When federal financial assistance is received by one State organization and passed through to another State organization, the federal financial assistance is reflected as expenditures in the Schedule by only the primary recipient (i.e., the State organization that received the federal assistance directly from the federal government). This method avoids the overstatement of federal financial assistance at the aggregate level.

B. Basis of Accounting

The State's ACFR and this supplemental schedule are presented in accordance with generally accepted accounting principles, following the accrual or modified accrual basis of accounting, as appropriate for the fund structure. The basis of accounting used for each fund is described in Note 1 to the State's financial statements. Negative amounts shown in the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 2. INDIRECT COST RATE

In addition to other procedures detailed in the Uniform Guidance, State organizations may elect to charge a de minimis cost rate of 10% of modified total direct costs which may be used indefinitely. There are fourteen State organizations within the State of Georgia Reporting Entity, as identified in Appendix "A," that have elected to use the 10% de minimis cost rate.

NOTE 3. REPORTING ENTITY

The Schedule includes all federal financial assistance programs administered by the State for the fiscal year ended June 30, 2024. Refer to Appendix "A" for a comprehensive listing of organizations that comprise the State of Georgia Reporting Entity.

NOTE 4. LOAN PROGRAMS

The State participates in various federal loan programs. The Schedule includes the value of new loans made or received during the fiscal year, the balance of loans from previous years for which the federal government imposes continuing compliance requirements, and any administrative cost allowances. For loans made to students of an Institution of Higher Education (IHE), where the IHE does not make the loans, the amounts in the Schedule only include the value of loans made during the fiscal year and are not included in the following table.

Outstanding balance of federal loans and loan guarantees:

ALN/ CFDA No.	Program Name	Ending Balance at June 30, 2024
10.766	Community Facilities Loans and Grants Cluster	\$ 62,355,971
84.038	Federal Perkins Loan (FPL) - Federal Capital Contributions	5,585,107
93.264	Nurse Faculty Loan Program (NFLP)	2,719,506
93.342	Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	742,378
93.364	Nursing Student Loans	265,849
Total Outstanding Balance		<u>\$71,668,811</u>

NOTE 5. NON-CASH ASSISTANCE

Although most federal financial assistance is in the form of cash assistance, the State participates in several programs that provide non-cash assistance through the State to eligible participants. The total value of federal financial non-cash assistance that the State reported for the fiscal year ended June 30, 2024 is presented in the table below.

Non-Cash Assistance:

ALN/ CFDA No.	Program Name	Non-Cash Value
10.187	COVID-19 - The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds ¹	\$28,118,740
10.542	COVID - 19 - Pandemic EBT Food Benefits	125,424,441
10.551	Supplemental Nutrition Assistance Program	3,108,788,470
10.555	National School Lunch Program ¹	41,802,872
10.565	Commodity Supplemental Food Program ¹	1,716,735
10.569	Emergency Food Assistance Program (Food Commodities)	44,394,634
39.003	Donation of Federal Surplus Personal Property	2,004,699
93.268	Immunization Cooperative Agreements ¹	199,558,001
Total Non-Cash Assistance		<u>\$3,551,808,592</u>

¹ The amount reported in the Schedule for this program includes both cash and non-cash assistance expenditures.

NOTE 6. UNEMPLOYMENT INSURANCE (UI) (ALN/CFDA No. 17.225)

The UI program serves workers who are unemployed through no fault of their own and are seeking reemployment. To receive benefits, claimants must be able to work, available for work, and actively seeking work. State unemployment insurance funds (State UI funds) must be deposited to the Unemployment Trust Fund (UTF) in the U.S. Treasury, primarily to be used to pay UI program benefits under the federally approved State unemployment law. Accordingly, expenditures of State and federal unemployment insurance funds (including federal administration amounts) are included in the total expenditures for the UI program reported in the Schedule. For the fiscal year ended June 30, 2024, the amounts are \$378,531,539 and \$93,829,049, respectively. Also, COVID-19 expenditures for federal unemployment insurance funds, as well as federal administration amounts, are included in the total expenditures for the COVID-19 UI program reported in the Schedule.

NOTE 7. NOVEL CORONAVIRUS (COVID – 19)

Supplemental federal appropriations were approved through a variety of emergency Federal Acts to assist in responding to the novel coronavirus (COVID-19) outbreak. These Federal Acts and supplemental guidance also contained requirements for compliance with existing Federal laws and added reporting requirements. A portion of the supplemental federal funding was provided to the State as both monetary and non-cash assistance, from numerous Federal Agencies through a variety of Federal programs. These supplemental funds are separately reported in the Schedule and applicable Notes to the SEFA schedule with the prefix “COVID-19”. Additionally, ALN/CFDA 84.425 is reported under different sub-programs that are separately identified in the Schedule with alpha characters identified in the “Additional Award Identification (Optional)” column.



Corrective Action Plan for Current Year Findings



STATE ACCOUNTING OFFICE

Brian R. Kemp
Governor

Gerda B. Hines, CPA
State Accounting Officer



www.sao.georgia.gov



404-656-2133



200 Piedmont Ave. SE | Suite 1604, West Tower | Atlanta, GA 30334

April 21, 2025

Mr. Greg S. Griffin, State Auditor
Georgia Department of Audits and Accounts
270 Washington Street, S.W., Room 1-156
Atlanta, Georgia 30334-8400

Dear Mr. Griffin,

Enclosed with this letter is the State of Georgia's "Corrective Action Plan" (CAP) reporting in the Single Audit for fiscal year ending June 30, 2024. This CAP is compiled by the State Accounting Office (SAO) based on corrective action plans provided by the respective State Organization and is organized by finding type (financial statement and federal award), Federal Agency (if applicable), State Organization and finding number.

The State's CAP satisfies the requirements as detailed in Title 2 U.S. *Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Subpart F, Section 511 – Audit findings follow-up.

If you have any questions regarding this CAP, please contact our Office.

Sincerely,

Gerda B. Hines
State Accounting Officer

**STATE OF GEORGIA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
FISCAL YEAR ENDED JUNE 30, 2024**

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¹ The entity number represents the control number that was assigned to each State entity.

**STATE OF GEORGIA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
FISCAL YEAR ENDED JUNE 30, 2024**

**FINANCIAL STATEMENT FINDINGS REPORTED UNDER
GOVERNMENT AUDITING STANDARDS**

2024-01 Continue to Strengthen Application Risk Management Program

State Entity: Department of Community Health (DCH)

Corrective Action Plans:

DCH is implementing a comprehensive risk analysis framework utilizing the ServiceNow GRC module. This framework will systematically assess risks across all relevant systems and evaluate the effectiveness of existing controls in mitigating identified risks.

While DCH has historically obtained and leveraged independent security assessments—including SOC Type II reports, Security Assessment Reports, and HITRUST validations—to inform its security posture, we recognize the need for enhanced documentation and a formalized assessment process. To address this finding, DCH has taken the following corrective actions:

- Standardized Documentation Procedures: Implemented a formalized process to document the receipt, review, and analysis of SOC Type II reports, Complementary User Entity Controls (CUECs), and other relevant security assessments.*
- Automated Assessment Framework: Leveraging the ServiceNow GRC module to establish a structured, repeatable process for evaluating the effectiveness of implemented controls and their role in mitigating identified risks.*
- Training & Process Integration: Conducted staff training on the importance of documentation and the new assessment framework to ensure consistent execution and compliance.*

We remain committed to strengthening our security posture and refining our processes to enhance compliance and risk management.

While the SSP approval occurred outside the audit period, DCH has since ensured that approved SSPs for critical Medicaid systems—including Georgia Medicaid Management Information System (GAMMIS), Gateway, and the Enterprise Analytics Solution for Everyone (EASE) are in place.

DCH has already begun implementing these corrective actions and anticipates full implementation by April 30, 2025

Estimated Completion Date: April 30, 2025

Contact Person: Chad Purcell, Chief Information Officer

Telephone: 470-757-7871; **E-mail:** chad.purcell1@dch.ga.gov

STATE OF GEORGIA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
FISCAL YEAR ENDED JUNE 30, 2024

2024-002 Improve Internal Controls over Cash Accounts

State Entity: Department of Community Health (DCH)

Corrective Action Plans:

DCH is working to improve the timeliness of bank reconciliations and their reviews. A back-up of responsibilities during fiscal year 2024 occurred due to staffing shortages. With the team now fully staffed, this should improve. Additionally, we have implemented a tracker to assist with making sure recons are completed and reviewed timely.

The number of reconciliation items, including older items remaining, on the reconciliations was largely due to the General Ledger (GL) cleanup efforts, which we believe will be completed this year. Once finished, this will clear the older reconciling items and resolve issues with GL accounts related to closed bank accounts.

We are also working to communicate the clearing of reconciliation items more clearly by adjusting how certain bank reconciliations (CTAS and State AR specifically) are structured. We are working to consolidate considerably, beginning with the month of March.

For the one missed bank account, it was supposed to have been closed, but not all interest had been moved. In fiscal year 2025, these funds were moved, effectively closing the account in question. Going forward, multiple people will check for completeness when providing fiscal year-end statements for financial statement reporting.

Estimated Completion Date: June 30, 2025

Contact Person: Terry Conrad, Comptroller, Office of Financial Services

Telephone: 404-463-0132; **E-mail:** terry.conrad@dch.ga.gov

2024-003 Strengthen Accounting Controls Overall

State Entity: Department of Community Health (DCH)

Corrective Action Plans:

DCH will continue its clean-up of the General Ledger (GL) for prior year errors and necessary adjustments which will result in fewer Post-Closing Adjustments (PCAs) and ensure account balances are more easily supported. This will also address the Clearing Account balances and the older Accounts Payable (AP) balances, with completion expected by fiscal year-end.

Estimated Completion Date: June 30, 2025

Contact Person: Terry Conrad, Comptroller, Office of Financial Services

Telephone: 404-463-0132; **E-mail:** terry.conrad@dch.ga.gov

STATE OF GEORGIA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
FISCAL YEAR ENDED JUNE 30, 2024

2024-004 Improve Internal Controls over Accounts Receivable

State Entity: Department of Community Health (DCH)

Corrective Action Plans:

Going forward, DCH will alter the way accruals are made for Upper Payment Limit (UPLs), Directed Provider Payments (DPPs), and Care Management Organization (CMO) rate adjustments at fiscal year-end, to avoid netting Federal Receivables and Federal Payables and ensure it is easier for Audits to trace when Revenue and Receivables were booked for a given accrual.

While CMO rate adjustments have always been approved in the past, DCH recognizes that accruals should not be booked without prior CMS approval and will no longer accrue these payments without receiving prior approval. UPLs and DPPs are given automatic approval up to the previously approved amount, so accruals prior to official approval of a new payment will be limited to this amount unless additional approval is given for a higher amount.

Revenue for items not collected within thirty days after the fiscal year-end will instead be recorded as Deferred Inflows of Resources (DIR).

These changes, along with improvements to reconciliations prepared for Receivables will be formalized in an internal control policy and reviewed during internal meetings for fiscal year-end.

Additionally, DCH is in the process of a procurement to assist with internal processes and policies related to Receivables and hope to receive a deliverable by early fourth quarter.

Estimated Completion Date: August 1, 2025

Contact Person: Terry Conrad, Comptroller, Office of Financial Services

Telephone: 404-463-0132; **E-mail:** terry.conrad@dch.ga.gov

2024-005 Improve Internal Controls over Cash and Clearing Accounts

State Entity: Department of Human Services (DHS)

Corrective Action Plans:

The Georgia Department of Human Services corrective action plan (CAP) for completing the monthly bank reconciliations for the two centralized accounts cited (Operating and Child Support), will be completed according to the following timeframe:

- FY2025 (July 1, 2024 -June 30, 2025) during the first quarter of FY2026 (July 1, 2025 -September 30,2025).*

STATE OF GEORGIA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
FISCAL YEAR ENDED JUNE 30, 2024

2024-005 Improve Internal Controls over Cash and Clearing Accounts (continued)

For all other DHS centralized bank accounts, materially significant reconciling items will be resolved starting with the most recent fiscal year (SFY 2025) by the end of SFY2026 (June 30, 2026) and the remaining fiscal years (SFY 2024 - SFY 2018) by the end of SFY2030 (June 30, 2030), respectively.

Estimated Completion Date: June 30, 2030

Contact Person: Bill Zisek, Director, Office of Financial Services

Telephone: 404-273-9427; **E-mail:** Bill.Zisek@dhs.ga.gov

2024-006 Strengthen Accounting Controls Overall

State Entity: Department of Labor (GDOL)

Corrective Action Plans:

For some of the items, such as wage verifications for Pandemic Unemployment Assistance (PUA) claimants, we have hired time limited staff to work on these and we are making progress in reducing the backlog. Our obsolete 1982 mainframe-based Unemployment system does have detail of transactions, but due to space limitations in Excel, where we maintain the accounting for the Unemployment Trust Fund, it is not possible to post except on a summary basis. Reconciliations are challenging in that the data goes back 43 years and obtaining required data out of the UI system is very challenging. We have begun to explore with the State Accounting Officer, the feasibility of maintaining the Trust Fund accounting in the State's new ERP which is GA@WORK. Additionally, once GDOL implements its new Unemployment system in Spring 2026, it is anticipated that it will be much easier to obtain detailed transaction data and reconcile with ledger accounts.

Another key point is that GDOL has requested funding for three senior level accountants to provide expertise in our finance department. This would strengthen our financial reporting capabilities and result in more accurate and timely financial information.

Estimated Completion Date: October 01, 2026

Contact Person: Kate Pfirman, CFO

Telephone: 404-226-4600; **E-mail:** kate.pfirman@gdol.ga.gov

STATE OF GEORGIA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
FISCAL YEAR ENDED JUNE 30, 2024

2024-007 Improve Financial Management System

State Entity: Department of Labor (GDOL)

Corrective Action Plans:

As noted, using Excel to maintain a set of books for the Unemployment Trust Fund is not at all optimal. The department is transferring an Unemployment System that is used in another state. The other state's system is being modified, where necessary, to abide by State of Georgia law. We are working with State Accounting Office, in the implementation of GA@WORK. It is highly desirable that our new Unemployment System, called UInspire interface with GA@WORK once both systems are stable. GA@WORK will go live in October of 2025 and UInspire is scheduled for go live in May 2026.

Estimated Completion Date: July 01, 2026

Contact Person: Kate Pfirman, CFO

Telephone: 404-226-4600; **E-mail:** kate.pfirman@gdol.ga.gov

2024-008 Improve Internal Controls over Cash Accounts

State Entity: Department of Natural Resources (DNR)

Corrective Action Plans:

Three temporary staff members have been hired to work on bank reconciliation procedure documentation and reconciliation backlogs for the accounts with no current reconciliations. Processes were not documented, so it is taking additional time to complete the reconciliations. We also have an on-going project that began October 2023, with SAO, to get the DNR CTAS bank account reconciliation completed and current. Central Accounting staff have been re-trained to verify the following before approving recons: At least two signatures and dates are required on the reconciliations, ensure the bank balance on the recon agrees with the bank balance on bank statement, ensure reconciling items documentation are submitted along with the reconciliation, outstanding checks over 60 days should be researched, voided or reissued and if checks are on the outstanding list longer than the required threshold, then the escheatment process should be completed. Bank recon templates have been provided to the Division personnel completing reconciliations to have some consistency throughout the agency.

Estimated Completion Date: June 30, 2025

Contact Person: Denise Bowen, Chief of Accounting

Telephone: 404-463-2881; **E-mail:** Denise.bowen@dnr.ga.gov

STATE OF GEORGIA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
FISCAL YEAR ENDED JUNE 30, 2024

2024-009 Continue to Strengthen Logical Access Controls

State Entity: Department of Revenue (GADOR)

Corrective Action Plans:

To continue strengthening GADOR logical access controls:

- *GADOR will document and implement a privileged user access review process for the server environment and databases to determine whether access continues to be appropriate based on job responsibilities.*
- *GADOR will remove inappropriate user access identified within the production environments; and*
- *GADOR will configure general security settings for system databases to be aligned with least privilege standards to reduce the risk of unauthorized access and inappropriate activity.*
- *GADOR will configure the core application system to restrict the capability of its users from approving their own system configuration settings.*

Estimated Completion Date: February 28,2025

Contact Person: Ananias Williams, Chief Information Officer

Telephone: 470-273-1660; **E-mail:** ananias.williamsIII@dor.ga.gov

2024-010 Strengthen Controls over Financial Reporting

State Entity: Georgia Public Telecommunication Commission (GPTC)

Corrective Action Plans:

The GPTC's Chief Financial Officer is responsible for financial statement reporting and intends to address the deficiency as follows:

- *GPTC's process in the preparation of its financial statements will be reviewed and discussed with management. This could include an evaluation of the external resources available including the preparation of financial statements.*
- *Finance department leadership will evaluate the controls surrounding the preparation of its financial statements and note disclosures in accordance with generally accepted accounting principles (GAAP).*
- *The Finance department leadership will attend any available training that is relevant to financials reporting.*
- *Improvements in controls and procedures will be documented and communicated to relevant Finance department staff to ensure misstatements or discrepancies are identified and corrected in a timely manner.*

Estimated Completion Date: June 30,2025

Contact Person: Elizabeth Laprade, CFO

Telephone: 404-685-2619; **E-mail:** elaprade@gpb.org

STATE OF GEORGIA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
FISCAL YEAR ENDED JUNE 30, 2024

2024-011 Strengthen Controls over the Bank Reconciliation Process

State Entity: Georgia Technology Authority (GTA)

Corrective Action Plans:

GTA will review and update our reconciliation procedures to ensure they align with best practices. This includes establishing more stringent timeliness for completing reconciliations and ensuring that all discrepancies are addressed promptly and resolved accurately. We will also amend procedures to require supervisory approval of bank reconciliations.

Additionally, we are reinforcing our internal controls by implementing checks and balances. GTA will be implementing a new monthly check list to track preparation, review, and approval of bank reconciliations to ensure accuracy before finalization. GTA is exploring the options of onboarding personnel resources to ensure segregation of duties within the bank reconciliation process. GTA will also take steps to provide training for all staff involved in the reconciliation process, ensuring they understand its significance and can conduct accurate and timely reconciliations.

Lastly, a comprehensive review of standard operating processes and procedures will be conducted. Accordingly, as identified, documented processes and procedures will be established as needed to support the continuity of accounting operations amid staff shortages.

Estimated Completion Date: September 30, 2025

Contact Person: Kevin Stanford, Chief Financial Officer

Telephone: 404-431-8780; **E-mail:** kevin.stanford@gta.ga.gov

2024-012 Strengthen Controls over the Service Billing Process

State Entity: Georgia Technology Authority (GTA)

Corrective Action Plans:

GTA has corrected the submission of the SOC report to align with contractual provisions and reporting requirements. Moving forward, GTA will provide DOAA with the SOC 1 Type 2 report instead of the SOC 2 Type 2 report referenced in the audit control.

To strengthen access controls, GTA will ensure appropriate access to vendor files by utilizing its billing service provider and established processes for adding and removing users. Additionally, GTA will request the billing service provider to audit the STP Collaboration Portal to validate user listings and ensure appropriate access.

GTA and its billing service provider currently conduct formal monthly reviews of supplier invoices and services, which are used to generate the statewide monthly invoice. As with any usage-based service, the accuracy and authenticity of customer invoices remain the sole responsibility of the entity consuming the service. GTA cannot validate services consumed by another party.

**STATE OF GEORGIA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
FISCAL YEAR ENDED JUNE 30, 2024**

2024-012 Strengthen Controls over the Service Billing Process (continued)

To enhance revenue billing controls, GTA will continue to follow formal monthly procedures to identify changes within a specified threshold and ensure the validity of material changes for each billing cycle. GTA will also review and confirm thresholds used in invoice variance analysis to ensure that significant discrepancies are researched and validated prior to invoice issuance.

Additionally, GTA will reinforce awareness and governance of its Invoice Dispute Management procedures to ensure proper handling of disputes as a standard invoicing practice.

GTA relies on service consumers to identify invoicing discrepancies so that necessary adjustments, including credits, can be processed in compliance with state, federal, and contractual guidelines.

As recommended by DOAA, GTA will implement a secondary review of billing load files to ensure accurate selection of service rate codes for invoicing.

Given the expanding technology landscape and the increasing number of contracted suppliers, GTA will assess staffing levels to ensure adequate resources for effective billing oversight. These measures will be implemented immediately.

Estimated Completion Date: June 30, 2025

Contact Person: Kevin Stanford, Chief Financial Officer

Telephone: 404-431-8780; **E-mail:** kevin.stanford@gta.ga.gov

2024-013 Improve Internal Controls Over Right-to-Use Asset and Liability Reporting

State Entity: Georgia Technology Authority (GTA)

Corrective Action Plans:

GTA, as an internal services organization, provides statewide services through direct contractual relationships with managed service providers. As a reseller of IT services, GTA acknowledges its responsibility to comply with GASB 87 and GASB 96 reporting requirements under these contracts.

To ensure compliance with the applicable standards, GTA will conduct a comprehensive review of all existing contracts to identify any agreements that meets the definition of a lease or SBITA as defined by GASB 87 or GASB 96. In collaboration with the GTA Contracts and Procurement Offices, this review will include analyzing the components of each agreement to ensure proper classification. Additionally, GTA will establish a centralized database for all lease agreements to facilitate ongoing monitoring and compliance.

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2024-013 Improve Internal Controls Over Right-to-Use Asset and Liability Reporting
(continued)

To strengthen adherence to GASB 87 and GASB 96, GTA will implement training sessions for relevant personnel, develop policies and procedures for identifying, evaluating, and reporting leases, and conduct quarterly audits of lease and SBITA contracts to ensure continuous compliance and accurate financial reporting.

Estimated Completion Date: June 30, 2025

Contact Person: Kevin Stanford, Chief Financial Officer

Telephone: 404-431-8780; **E-mail:** kevin.stanford@gta.ga.gov

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FEDERAL AWARD FINDINGS

2024-014 Improve Controls over Transparency Act Reporting

Federal Agency: U.S. Department of Agriculture

State Entity: Department of Education (GaDOE)

Corrective Action Plans:

We have prepared procedures for Federal Funding Accountability and Transparency Act (FFATA) reporting specifically for USDA. We shifted a current GaDOE accounting manager's job duties to include assisting the Assistant Director of Accounting with overall FFATA reporting duties. The addition of an experienced staff member to assist with FFATA data gathering, reconciling, and reporting will allow for the Assistant Director of Accounting to focus on completing the more complex FFATA Reporting for USDA in a timely manner.

Estimated Completion Date: June 30, 2025

Contact Person: Pamela Hastings, Director of Accounting

Telephone: 404-904-6098; **E-mail:** pamela.hastings@doe.k12.ga.us

2024-015 Improve Controls over the Awarding Process

Federal Agency: U.S. Department of Education

State Entity: Georgia State University (GSU)

Corrective Action Plans:

Georgia State University (GSU) will ensure all team members are appropriately trained related to the process for locking student financial aid records and completing verifications after the term ends. Additionally, GSU has enhanced monitoring procedures to identify changes to institutional student information records after term ends with a verification indicator to ensure these accounts are resolved in a timely manner.

Estimated Completion Date: November 1, 2024

Contact Person: Joseph Steelman, Director of Financial Aid

Telephone: 404-413-2126; **E-mail:** jsteelman@gsu.edu

STATE OF GEORGIA
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2024-016 Strengthen Controls over the Return of Title IV Funds Process

Federal Agency: U.S. Department of Education

State Entity: Georgia State University (GSU)

Corrective Action Plans:

Georgia State University (GSU) will ensure all team members are appropriately trained related to the return to title IV process. Procedures have been enhanced to ensure that unearned funds required to be returned to the program due to return to title IV calculations are immediately reconciled and returned during the required window. GSU has established an Assistant Director over Electronic Processing to carry out these procedures.

Estimated Completion Date: November 1, 2024

Contact Person: Joseph Steelman, Director of Financial Aid

Telephone: 404-413-2126; **E-mail:** jsteelman@gsu.edu

2024-017 Improve Controls over Enrollment Reporting

Federal Agency: U.S. Department of Education

State Entity: Georgia State University (GSU)

Corrective Action Plans:

On July 29, 2024, Georgia State University (GSU) was made aware of a National Student Loan Data System (NSLDS) reporting defect in our student information system related to program level reporting. A system correction was installed on November 25, 2024. GSU will enhance monitoring procedures to ensure discrepancies in reporting to the NSLDS are identified and corrected in a timely manner.

Estimated Completion Date: January 15, 2025

Contact Person: Joseph Steelman, Director of Financial Aid

Telephone: 404-413-2126; **E-mail:** jsteelman@gsu.edu

STATE OF GEORGIA
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FISCAL YEAR ENDED JUNE 30, 2024

2024-018 Improve Controls over Federal Direct Student Loan Reconciliations

Federal Agency: U.S. Department of Education

State Entity: Augusta University

Corrective Action Plans:

The monthly student reconciliations for the Direct Loan programs, including the SAS files, have resumed starting with the October 2024 SAS file. These reconciliations will continue on a monthly basis by the financial aid office, as required, and will be conducted without interruption. The reconciliation process will be closely monitored, reviewed, and approved monthly by management to ensure ongoing compliance.

The loan processing team has been trained on the SAS file import process and direct loan reconciliation. They have also been provided with the necessary system resources to identify variances between Common Origination and Disbursement (COD) and Banner at the student level. Additionally, the direct loan reconciliation process documentation will undergo continuous review and monitoring by the loan processing team, with oversight from the Director of Student Financial Aid and Scholarships, to ensure accuracy and adherence to established policies with each new academic year. The loan processing team will have annual refresher training at the beginning of each academic year. Confirmation of employees, date of training, and current training process will be documented.

Estimated Completion Date: January 1, 2025

Contact Person: Kyle Parsons, Director of Student Financial Aid

Telephone: 706-667-4199; **E-mail:** kyparsons@augusta.edu

2024-019 Strengthen Controls over Unofficial Withdrawals

Federal Agency: U.S. Department of Education

State Entity: Augusta University

Corrective Action Plans:

To prevent future errors, staff will undergo training to ensure accurate processing of withdrawals that occur after the term has ended. Both official and unofficial withdrawals will be evaluated based on the student's last date of attendance when the withdrawal date is after the end of term.

While the Financial Aid Office (FAO) staff have adhered to the current withdrawal procedures, we recognize the need for an update to address instances when the date a student initiates the official withdrawal process is earlier than when the withdrawal is completed. To address this, we will adopt the date the student begins the withdrawal process as the official withdrawal date, if this date precedes the completion of the withdrawal form. Additionally, we will implement automated and electronic system controls to ensure withdrawals are processed accurately and within the required timelines by monitoring the full withdrawal cycle. The withdrawal policy and administrative procedures documentation will be updated to reflect these changes.

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2024-019 Strengthen Controls over Unofficial Withdrawals (continued)

Staff will have annual refresher training at the beginning of each academic year. Confirmation of employees, date of training, and training process will be documented.

Estimated Completion Date: August 1, 2025

Contact Person: Kyle Parsons, Director of Student Financial Aid

Telephone: 706-667-4199; **E-mail:** kyparsons@augusta.edu

2024-020 Return of Title IV Funds, Student Financial Aid Cluster

Federal Agency: U.S. Department of Education

State Entity: University of Georgia (UGA)

Corrective Action Plans:

The University of Georgia acknowledges the need for increased monitoring over the return to Title IV aid for students withdrawn from the University. UGA has taken immediate corrective action and has filled key staffing vacancies and implemented additional internal controls to monitor and ensure compliance. A self-audit of Fall 2024 revealed no non-compliance issues.

Estimated Completion Date: January 28, 2025

Contact Person: Therese Hodges, Bursar

Telephone: 706-542-2965; **E-mail:** thodges@uga.edu

2024-021 Improve Controls over Unofficial Withdrawals

Federal Agency: U.S. Department of Education

State Entity: Lanier Technical College

Corrective Action Plans:

The Financial Aid Office has worked with the Registrar's Office to streamline the collection, review and processing of student who are unofficial withdrawals. Streamlining the unofficial withdrawal process will allow for timely and accurate reporting, return to title IV, and reconciliation of funds between Lanier Technical College and Common Origination and Disbursement (COD).

Estimated Completion Date: November 20, 2024

Contact Person: Courtney Ray, Financial Aid Director

Telephone: 770-533-7017; **E-mail:** cray@laniertech.edu

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2024-022 Improve Controls over the Awarding Process

Federal Agency: U.S. Department of Education

State Entity: Central Georgia Technical College (CGTC)

Corrective Action Plans:

The student in question had a lengthy break in enrollment (2015-2024). When the student returned, CGTC's Banner rules differed from his previous enrollment and his status was not accurately updated within the correct term.

To correct the issue, CGTC has worked with colleagues at the Technical College System of Georgia to identify and correct any discrepancies in the Banner rules for the Satisfactory Academic Progress (SAP) process to prevent future occurrences of this issue. The College's Financial Aid office has identified the "cutoff" year for changes in SAP rules and has developed a procedure to manually review any students with long breaks in enrollment whose last enrollment occurred prior to the identified cutoff. This review process will help to ensure that students' SAP status is accurately updated in the correct term.

Estimated Completion Date: November 14, 2024

Contact Person: Michelle Siniard, VP Administrative Services

Telephone: 478-218-3330; **E-mail:** msiniard@centralgatech.edu

2024-023 Continue to Strengthen Application Risk Management Program

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Community Health (DCH)

Corrective Action Plans:

DCH is implementing a comprehensive risk analysis framework utilizing the ServiceNow GRC module. This framework will systematically assess risks across all relevant systems and evaluate the effectiveness of existing controls in mitigating identified risks.

While DCH has historically obtained and leveraged independent security assessments—including SOC Type II reports, Security Assessment Reports, and HITRUST validations—to inform its security posture, we recognize the need for enhanced documentation and a formalized assessment process. To address this finding, DCH has taken the following corrective actions:

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2024-023 Continue to Strengthen Application Risk Management Program (continued)

- *Standardized Documentation Procedures: Implemented a formalized process to document the receipt, review, and analysis of SOC Type II reports, Complementary User Entity Controls (CUECs), and other relevant security assessments.*
- *Automated Assessment Framework: Leveraging the ServiceNow GRC module to establish a structured, repeatable process for evaluating the effectiveness of implemented controls and their role in mitigating identified risks.*
- *Training & Process Integration: Conducted staff training on the importance of documentation and the new assessment framework to ensure consistent execution and compliance.*

We remain committed to strengthening our security posture and refining our processes to enhance compliance and risk management.

While the SSP approval occurred outside the audit period, DCH has since ensured that approved SSPs for critical Medicaid systems—including Georgia Medicaid Management Information System (GAMMIS), Gateway, and the Enterprise Analytics Solution for Everyone (EASE) are in place.

DCH has already begun implementing these corrective actions and anticipates full implementation by April 30, 2025

Estimated Completion Date: April 30, 2025

Contact Person: Chad Purcell, Chief Information Officer

Telephone: 470-757-7871; **E-mail:** chad.purcell1@dch.ga.gov

2024-024 Improve Controls over Medicaid Capitation Payment Rates

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Community Health (DCH)

Corrective Action Plans:

The Department acknowledges that some of the capitation rates in Georgia Medicaid Management Information System (GAMMIS) were inaccurate. The Department has completed the review of all capitation rates in GAMMIS from July 1, 2021. The Department is holding the rates currently in GAMMIS until the Centers for Medicare and Medicaid Services (CMS) approves all the pending rate amendments.

Estimated Completion Date: June 30, 2025

Contact Person: Kim Morris, Director of Reimbursement

Telephone: 404-788-2665; **E-mail:** kim.morris@dch.ga.gov

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2024-025 Improve Controls over Transparency Act Reporting

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Human Services (DHS)

Corrective Action Plans:

The Office of Procurement Services (OPS) has dedicated staff that have attended Federal Funding Accountability and Transparency Act (FFATA) training and webinars. In addition, the same dedicated staff will verify that all federal grants with sub-recipients are properly reported.

Beginning in FY 2025 (September 2024), the OPS has required programs that receive federal funding to email a PDF copy of the monthly FFATA report submitted in the FFATA Subaward Reporting System (FSRS) to the designated staff no later than the fifth of each month. Currently, the FY25 FFATA Reporting is up to date and the Office of Procurement Services will continue to review and adjust the process through FY 2025 (June 30, 2025).

Estimated Completion Date: July 01, 2025

Contact Person: Erica Hamilton, Assistant Deputy Commissioner, Procurement

Telephone: 470-717-4335; **E-mail:** erica.hamilton@dhs.ga.gov

2024-026 Improve Controls over Special Reporting

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Human Services (DHS)

Corrective Action Plans:

At the end of the Low Income Home Energy Assistance Program (LIHEAP) season, the State Program Office and other applicable areas such as Grant Administration, Office of Information Technology, etc. (Team) will attend the annual training completed by the Office of Community Services (OCS). The OCS Household Report training is typically scheduled in November of each year. After the training session, the team will discuss any changes to the new Household Report.

The State Program Office will contact the Georgia Environmental Finance Authority (GEFA) to request information about their annual household report. The Household Report will be printed from the Online Data Collection (OLDC) system for review, discussion, and completion by the team, usually around the middle of December to finalize the draft report. Upon completion of the review and approval by the necessary areas, the State Program Office will submit the Household Report to OLDC for approval and acceptance.

Estimated Completion Date: July 01, 2025

Contact Person: Cynthia Bryant, Unit Director

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2024-027 Improve Controls over Eligibility Determinations

Federal Agency: U.S. Department of Health and Human Services

State Entity: Various State Agencies:
Department of Community Health
Department of Human Services

Corrective Action Plans:

DCH will develop a reconciliation process between members denied within Georgia Gateway and members removed within GAMMIS. DHS will provide training as outlined within the current contract to address changes and updates to Medicaid policy and the Georgia Gateway system.

Estimated Completion Date: July 01, 2025

Contact Person: Rebecca Dugger, Deputy Executive Medicaid Director

Telephone: 404-463-0551; **E-mail:** rdugger@dch.ga.gov

2024-028 Improve Controls over Medicaid Eligibility Determinations for Ex Parte Members

Federal Agency: U.S. Department of Health and Human Services

State Entity: Various State Agencies:
Department of Community Health
Department of Human Services

Corrective Action Plans:

DCH will review MO 598348 within the Gateway system to ensure the established interface process is functioning properly. DCH will draft additional guidance through a policy memo to revise DHS policy 2750 as it relates to the processing of Ex-Parte members. The DCH policy memo will clarify that upon the completion of the determination by DHS, Gateway will notify GAMMIS of A/R's approval or denial thorough daily interface files sent from Gateway to GAMMIS. The non-confirmation report will be reviewed to determine SOP and validate that the file has been received. Additionally, the DCH policy memo will require Gateway to complete the DMA-962 and submit to Gainwell for manual processing if the file has not been received. DCH is also reviewing current policy to determine if the infinity date established for Ex-Parte members can be revised to a time-limited date.

Estimated Completion Date: June 01, 2025

Contact Person: Rebecca Dugger, Deputy Executive Medicaid Director

Telephone: 404-463-0551; **E-mail:** rdugger@dch.ga.gov

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2024-029 Improve Controls over Period of Performance

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Behavioral Health and Developmental Disabilities

Corrective Action Plans:

Federal Fund Source liquidation is monitored monthly via the Fund Source Reconciliation Report and the Provider Utilization Report. Requests to close purchase orders associated with expiring federal fund sources are submitted to OPC accordingly. The Federal Financial Reporting Group will now have the right to close purchase orders with federal fund sources to expedite this process.

Also, the Provider Utilization Report has been updated with Key Performance Indicators (KPIs), Contract End Date Exceeds Period of Performance and Payments Exceed Period of Performance, that specifically address the period of performance as of December 2024.

Estimated Completion Date: January 31, 2025

Contact Person: Kenneth Ward, Director of Internal Audit

Telephone: 404-884-5486; **E-mail:** kenneth.ward@dbhdd.ga.gov

2024-030 Improve Controls over Transparency Act Reporting

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Behavioral Health and Developmental Disabilities

Corrective Action Plans:

Formal internal control processes have been established for the Federal Funding Accountability and Transparency Act (FFATA) reporting, FFATA Preparation and Submission, 17-102. Additionally, FFATA review and approval has been delineated appropriately between the Director of Finance, Grants Manager, and Federal Funds Accountant.

Estimated Completion Date: August 24, 2024

Contact Person: Kenneth Ward, Director of Internal Audit

Telephone: 404-884-5486; **E-mail:** kenneth.ward@dbhdd.ga.gov

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2024-031 Continue to Improve Controls over Reporting

Federal Agency: U.S. Department of Justice

State Entity: Georgia Bureau of Investigation (GBI)

Corrective Action Plans:

Federal Financial Report (FFR) processes are updated as follows:

- *Federal Financial Report responsibilities are distributed on a per grant basis to the members of the Criminal Justice Coordinating Council (CJCC) Budget Team.*
- *Because the US DOJ Just Grants system does not allow for review or secondary viewers in the financial reporting system, the FFRs are to be saved digitally by the completing analyst/director.*
- *FFRs will be reviewed with written certification of review by a budget team member that was not responsible for the primary submission of the report for each grant.*
- *Any corrections will be made within the period of correction for the report to prevent a misstated report from becoming permanent record.*

Performance Measures Tool (PMT) processes are updated as follows:

- *Implemented a PMT data review and approval process that leverages Microsoft Planner to send messages to those involved and track the completion of review and approval by the manager.*

Prepared Federal Funding Accountability and Transparency Act (FFATA) reports processes are updated as follows:

- *FFATA Subrecipient Reporting is reviewed and approved by the Director of Grant Operations and submitted by the Grant Operations/Compliance Unit Staff to FSRS based upon the established reporting calendar.*

Estimated Completion Date: August 07, 2024

Contact Person: Zerlynda Fleming, Budget Director

Telephone: 404-673-3484; **E-mail:** Zerlynda.Fleming@cjcc.ga.gov

2024-032 Improve Controls over Eligibility Determinations

Federal Agency: U.S. Department of Labor

State Entity: Department of Labor (GDOL)

Corrective Action Plans:

GDOL Response:

GDOL acknowledges this is a repeated finding from previous years and is partially resolved, therefore the Department concurs with this finding and offers the following response.

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2024-032 Improve Controls over Eligibility Determinations (continued)

GDOL's current UI Information Technology (IT) system was developed in 1982 using mainframe "legacy" technology. Due to the system's age and other limitations, many automated processes and corrections cannot be fixed and/or easily implemented. As such, many processes must be handled manually by staff. This includes reviewing all the Pandemic Unemployment Assistance (PUA) proof documents submitted to determine the validity and eligibility for each PUA claim. Based on the volume of workload and staff limitations, GDOL has been unable to quickly complete this manual review to correct the finding. It is anticipated this manual review will continue throughout the FY25 audit review period. The modernized UI system will include controls over eligibility determination for current and future unemployment programs.

Employer-Filed Claims (EFC) are submitted by employers on behalf of the claimant. The employer is responsible for attesting to the employment status and weekly earnings of the claimant for the EFC submitted. An affidavit certifying that the employer has obtained earnings from other employment as well as other requirements must be completed before EFCs can be entered or uploaded.

Claimants for which EFCs submitted are considered to be still attached to the employer and are exempt from the requirement to register for employment services per Georgia Employment Security Law Rule 300-2-4-.02. Such individuals are not required to be nor certify on a weekly basis to be able, available and actively seeking work.

We recognize the state auditor's recommendations to add the self-certification. However, the current unemployment system is aged and distressed. GDOL's limited technology resources will hinder our ability to update our current system to satisfy the state audit's recommendation. Therefore, we acknowledge that this finding will persist until a system-wide resolution is implemented in the new modernized UI system. GDOL will include a self-certification process for employer-filed claims in the new solution.

GDOL has procured a vendor to build and implement a modernized UI system. We are also pursuing data analytics tools to expedite the identification and detection of fraudulent activities. These tools will also be incorporated into the modernized solution.

Summary:

GDOL greatly appreciates the feedback and recommendations and will ensure they are incorporated into the new UI modernized system which is planned to be implemented in Spring 2026.

Estimated Completion Date: May 31, 2026

Contact Person: Kate Pfirman, CFO

Telephone: 404-226-4600; **E-mail:** kate.pfirman@gdol.ga.gov

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2024-033 Improve Controls over Employer-Filed Claims

Federal Agency: U.S. Department of Labor

State Entity: Department of Labor (GDOL)

Corrective Action Plans:

GDOL Response:

GDOL acknowledges this is a repeated finding from previous years and is partially resolved, therefore the Department concurs with this finding and offers the following response.

GDOL's limited technology resources and funding will hinder our ability to update our current system to satisfy the state audit's recommendation. Therefore, we acknowledge that this finding will persist until a system-wide resolution is implemented in the new modernized UI system. GDOL will include a self-certification and dual certification process for employer-filed claims in the new solution. GDOL will also secure data analytic tools to aid GDOL staff with the identification of potential improper or fraudulent Payments, which will include payments linked to employer filed claims.

Estimated Completion Date: May 31, 2026

Contact Person: Kate Pfirman, CFO

Telephone: 404-226-4600; **E-mail:** kate.pfirman@gdol.ga.gov

2024-034 Improve Controls over Financial Reporting

Federal Agency: U.S. Department of Labor

State Entity: Department of Labor (GDOL)

Corrective Action Plans:

After the September 2023 quarter, controls were put in place to ensure accurate Federal quarterly reports. These controls included preparing the report based on our accounting records, e.g. the general ledger. Another control is that the Chief Financial Officer or her designee reviews all reports and compares them to the general ledger prior to signature, approval and our submission to the grantor. Furthermore, periodic reviews by program fiscal staff during the performance period take place to closely monitor activity.

GDOL will continue to follow the updated procedures and internal controls. As we transition to GA@Work, the system itself will control overspending and provide alerts.

Estimated Completion Date: July 01, 2024

Contact Person: Elliott Davis, Deputy CFO

Telephone: 404-232-3657; **E-mail:** elliot.davis@gdol.ga.gov

STATE OF GEORGIA
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2024-035 Improve Controls over the Identification, Recording, and Reporting of Overpayments

Federal Agency: U.S. Department of Labor

State Entity: Department of Labor (GDOL)

Corrective Action Plans:

GDOL Response:

GDOL acknowledges this is a repeated finding from previous years, therefore the Department concurs with this finding and offers the following response.

GDOL now freezes the overpayment data at the end of every month so we can conduct periodic reconciliation of the overpayment records. This will allow discrepancies to be identified faster and resolved before the deadline to submit the report for the specified period. GDOL consults with USDOL's national 227 reporting specialists on an ongoing basis to work towards a reconciliation of previously submitted reports. Federal regulations require an actual person to review and establish fraudulent overpayments. Due to the volume of claims and the number of cross matches to be performed on all state and federal pandemic programs, it requires multiple GDOL staffing levels to manually review all cross matches, requiring increased levels of state and federal funding.

A cross match cannot be assumed to be an overpayment. GDOL must investigate cross matches and provide due process to all parties.

GDOL developed an aggressive plan to complete all crossmatches. As of June 2024, GDOL was caught up and resume our regular crossmatch schedule.

The current unemployment system is aged and distressed. GDOL's limited technology resources will hinder our ability to update our current system to perform reconciliation between the multiple tools used to perform different functions. Therefore, we acknowledge that this finding may persist until a system-wide resolution is implemented in the new modernized UI system.

The Department has a significant number of pending and potential overpayment investigations that may result in either a non-fraud or fraud determination. We are utilizing merit and time-limited staff to maximize productivity by conducting fact-finding interviews, assessing case details, creating overpayments in the system, and making overpayment determinations. The statutes provide that an overpayment be established up to four years after such occurrence, act, or omission. Additionally, GDOL has procured a vendor to build and implement a modernized UI system slated to be launched in 2026. We will continue to utilize available resources to investigate and establish overpayments in the legacy system as quickly as possible and will continue to do so within the program parameters in the new system.

Throughout CY 2024, GDOL participated in quarterly meetings with United States Department of Labor (USDOL) and other regional states to discuss fraud, overpayment issues and best practices used. These meetings will continue in CY2025.

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2024-035 Improve Controls over the Identification, Recording, and Reporting of Overpayments (continued)

Summary:

GDOL greatly appreciates the feedback and recommendations and will ensure these and USDOL's recommendations are incorporated into our new modernized system which is expected to be implemented in the Spring 2026.

Estimated Completion Date: May 31, 2026

Contact Person: Kate Pfirman, CFO

Telephone: 404-226-4600; **E-mail:** kate.pfirman@gdol.ga.gov

2024-036 Improve Controls over the Benefits Accuracy Measurement Program

Federal Agency: U.S. Department of Labor

State Entity: Department of Labor (GDOL)

Corrective Action Plans:

Effective November 16, 2024, GDOL restructured the Benefit Accuracy Measurement (BAM) unit to strengthen internal controls by incorporating a secondary review process prior to the final review by the supervisor. This process allows the reconciliation of discrepancies and validates the accuracy of the case findings prior to the supervisory review. If the reviewer identifies questionable items during the review, the case is returned to the auditor for corrections and updates. Once completed, it is returned back to the reviewer for an additional review, sign-off, and then submission to the supervisor for review and closure.

Beginning April 2025, an initiative will be implemented to train staff to perform quality checks. Staff will review a sample of cases completed by other auditors in the previous quarter and provide feedback. This plan is being established to posture staff to supplement gaps in resources if the need arises and address challenges, such as, attrition. This allows staff to effectively fulfill the responsibility of reviewing cases and preparing them for official signoff in a timely manner.

Summary:

GDOL greatly appreciates the feedback and recommendations and has and will continue to take appropriate measures to ensure the established BAM procedures are followed.

Estimated Completion Date: June 30, 2025

Contact Person: Kate Pfirman, CFO

Telephone: 404-226-4600; **E-mail:** kate.pfirman@gdol.ga.gov

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2024-037 Improve Controls over the Procurement Process

Federal Agency: U.S. Department of The Treasury

State Entity: Department of Human Services (DHS)

Corrective Action Plans:

Beginning in FY2025, the Department of Human Services (DHS) Office of Procurement Services (OPS) began reviewing new contracts in the new contracting system, Contract Lifecycle Management (CLM) System for compliance with State Procurement Rules and Regulations. In addition, OPS will extend the review to include all contract requests (new, amendments, extensions, and renewals). During the additional review, OPS will inform the program of any requests that are not in compliance with the Procurement Rules and Regulations before the contract is fully executed.

OPS also reviewed prior contractual amendments, extensions, and renewals within the CLM System at the requisition level for compliance with the State Procurement Rules and Regulations. If an infraction was found, the program was notified and informed of the State Procurement Rules and Regulations.

Estimated Completion Date: June 30, 2025

Contact Person: Erica Hamilton, Assistant Deputy Commissioner, Procurement

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2024-038 Noncompliance with Payroll and Travel Expense Policies and Procedures

Federal Agency: Various Federal Agencies:

State Entity: Georgia Institute of Technology (Georgia Tech)

Corrective Action Plans:

Georgia Tech management agrees that internal audit reports demonstrated departmental deficiencies in knowledge of policies and procedures that needed to be addressed. Upon disclosure of Internal Audit's recommendations, the departments and central offices immediately responded with additional training, proactive compliance reviews, and re-enforcement of existing policies and procedures via Institute wide communications and enhanced reviews of support. New system controls regarding spend authorizations were put in place, with Georgia Tech's Internal Audit department continuing to test these controls through the month of February. Central and departmental units within Georgia Tech will continue to work together to further enhance guidance and training to faculty and staff and to identify and test controls in our systems that will mitigate these issues.

Estimated Completion Date: December 31, 2025

Contact Person: Josh Rosenberg, Executive Director of Grants and Contracts

Telephone: 404-385-7561; **E-mail:** josh.rosenberg@business.gatech.edu

Summary Schedule of Prior Audit Findings



STATE ACCOUNTING OFFICE

Brian R. Kemp
Governor

Gerida B. Hines, CPA
State Accounting Officer



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404-656-2133



200 Piedmont Ave. SE | Suite 1604, West Tower | Atlanta, GA 30334

April 17, 2025

Mr. Greg S. Griffin, State Auditor
Georgia Department of Audits and Accounts
270 Washington Street, S.W., Room 1-156
Atlanta, Georgia 30334-8400

Dear Mr. Griffin,

Enclosed with this letter is the State of Georgia's "Summary Schedule of Prior Audit Findings" (Schedule) for reporting in the Single Audit for fiscal year ending June 30, 2024. This Schedule is compiled by the State Accounting Office (SAO) based on answers provided by the respective State Organization. The State's Schedule reports the status, as of June 30, 2024, for all audit findings reported in the 2023 fiscal year Single Audit's "Schedule of Findings and Questioned Costs" and "Summary Schedule of Prior Audit Findings" that were not corrected.

The findings are organized by finding type (financial statement and federal award), Federal Agency (if applicable), State Organization, and finding number (the finding number corresponds to the reference number that was reported in the prior fiscal year).

The State's Schedule satisfies the requirements as detailed in Title 2 U.S. *Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Subpart F, Section 511 – Audit findings follow-up.

If you have any questions regarding this Schedule, please contact our office.

Sincerely,

Gerida B. Hines
State Accounting Officer

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

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¹ The entity number represents the control number that was assigned to each State entity.

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

**PRIOR FINANCIAL STATEMENT FINDINGS REPORTED UNDER
GOVERNMENT AUDITING STANDARDS**

2023-001 Improve Internal Controls over Financial Reporting

State Entity: Statewide Finding
Repeat of Prior Year Finding: 2022-001, 2021-001

Finding Status: Previously Reported Corrective Action Implemented

2022-001 Improve Controls over Financial Reporting

State Entity: Statewide Finding
Repeat of Prior Year Finding: 2021-001

Finding Status: Previously Reported Corrective Action Implemented

2021-001 Improve Controls over Financial Reporting

State Entity: Statewide Finding

Finding Status: Previously Reported Corrective Action Implemented

2020-001 Continue to Strengthen Logical Access Controls

State Entity: Statewide Finding
Repeat of Prior Year Finding: 2019-002

Finding Status: Previously Reported Corrective Action Implemented

2019-002 Strengthen Logical Access Controls

State Entity: Statewide Finding

Finding Status: Previously Reported Corrective Action Implemented

2023-002 Strengthen Accounting Controls Overall

State Entity: Department of Community Health (DCH)
Repeat of Prior Year Finding: 2022-002

Finding Status: Partially Resolved

DCH had not fully completed the General Ledger clean-up by the end of FY24, which also affected the bank reconciliation portion of the finding. We believe the part of the finding regarding the number of Post-Closing Adjustments (PCAs) was significantly improved, as the number overall decreased from 280 to 108. The BCR entries were also down from 77 in FY23 to

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2023-002 Strengthen Accounting Controls Overall (continued)

25 in FY24 (and a number of these were unavoidable such as Reserve entries, rounding, or other SAO-directed entries affecting the ACFR, but not DCH's financial statements).

DCH has continued the General Ledger clean-up through FY24, and although not finished as of FYE24, we do expect to be finished by the end of March 2025. This will allow for the bank reconciliations to also be cleaned up and presentable going forward, and this portion should be complete prior to the end of FY25. DCH worked with our Third-Party Administrator (TPAs) to ensure that claims data reports are reconciled to the invoices received by the DCH.

2022-002 Strengthen Accounting Controls Overall

State Entity: Department of Community Health (DCH)

Finding Status: Partially Resolved

See response to finding number 2023-002.

2023-003 Continue to Strengthen Application Risk Management Program

State Entity: Department of Community Health (DCH)

Repeat of Prior Year Finding: 2022-003, 2021-003, 2020-004, 2019-006, 2018-006

Finding Status: Partially Resolved

While a comprehensive risk analysis framework was not in place during the audit, annual security assessments conducted on the Georgia Medicaid Management Information System (GAMMIS) against NIST SP 800-53 controls provide a robust baseline for assessing and mitigating risks associated with these critical systems. The Department is confident that implementing this framework and the ongoing security assessments of GAMMIS will effectively address the identified risk and ensure the protection of Medicaid program data. A comprehensive formal risk analysis process will be established including all data processing systems for the Medicaid program.

While DCH has consistently obtained and leveraged independent security assessments, including SOC Type II reports, Security Assessment Reports, and HITRUST validations, to inform its security posture, we recognize the importance of robust documentation and formalized assessment processes. DCH has implemented the following corrective actions:

- Enhanced Documentation: Established a standardized procedure for documenting the receipt, review, and analysis of SOC Type II reports, Complementary User Entity Controls (CUECs), and other relevant security assessments.*
- Automated Assessment Process: Leverage the ServiceNow GRC module to develop a comprehensive framework for conducting regular assessments to evaluate the effectiveness of implemented controls in mitigating identified risks.*

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2023-003 Continue to Strengthen Application Risk Management Program (continued)

- *Training and Awareness: Provided training to relevant staff on the importance of documentation and the new assessment process to ensure consistent execution.*

While approved System Security Plan (SSPs) were unavailable during the audit, SSPs for critical Medicaid systems, such as GAMMIS, Gateway, and Enterprise Analytics Solution for Everyone (EASE) have been approved by management.

DCH remains committed to maintaining a strong security posture and will continue to refine its processes to ensure ongoing compliance and risk mitigation. DCH has started implementing these corrective actions to address the audit findings. Based on the progress of these corrective actions, the expected completion date is April 30, 2025.

2022-003 Continue to Strengthen Application Risk Management Program

State Entity: Department of Community Health (DCH)

Repeat of Prior Year Finding: 2021-003, 2020-004, 2019-006, 2018-006

Finding Status: Partially Resolved

See response to finding number 2023-003.

2021-003 Continue to Strengthen Application Risk Management Program

State Entity: Department of Community Health (DCH)

Repeat of Prior Year Finding: 2020-004, 2019-006, 2018-006

Finding Status: Partially Resolved

See response to finding number 2023-003.

2020-004 Continue to Strengthen Application Risk Management Program

State Entity: Department of Community Health (DCH)

Repeat of Prior Year Finding: 2019-006, 2018-006

Finding Status: Partially Resolved

See response to finding number 2023-003.

2019-006 Continue to Strengthen Application Risk Management Program

State Entity: Department of Community Health (DCH)

Repeat of Prior Year Finding: 2018-006

Finding Status: Partially Resolved

See response to finding number 2023-003.

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2018-006 Continue to Strengthen Application Risk Management Program

State Entity: Department of Community Health (DCH)

Finding Status: Partially Resolved

See response to finding number 2023-003.

2023-004 Improve Internal Controls over Cash and Clearing Accounts

State Entity: Department of Human Services (DHS)

Repeat of Prior Year Finding: 2022-005

Finding Status: Partially Resolved

The prior year's corrective action plan is on target and utilizes third-party resources. The Debt Setoff and Payroll bank account (two of the four centralized accounts cited) reconciliations are current at the end of SFY 2024 and will be completed monthly. For the decentralized bank accounts, DHS/DFCS implemented a quarterly bank reconciliation status reporting to the DHS CFO starting with the first quarter of SFY 2025. This reporting tracks the completion and approval of all decentralized bank accounts. The Operating and Child Support bank account (the two remaining centralized accounts cited) reconciliations will be current at the end of SFY 2025. Estimated completion is June 2025.

2022-05 Improve Internal Controls over Cash and Clearing Account

State Entity: Department of Human Services (DHS)

Finding Status: Partially Resolved

See response to finding number 2023-004.

2023-005 Strengthen Accounting Controls Overall

State Entity: Department of Labor (GDOL)

Repeat of Prior Year Finding: 2022-006, 2021-006, 2020-009, 2020-008.

Finding Status: Partially Resolved

GDOL is actively enhancing internal controls for accounting for UI benefit payments by: establishing a timeline to address the backlog of potential overpayments; creating detailed documentation and audit trails for the lifecycle of receivables, from identification to collection or write-off; developing a robust communication process among UI Program, IT, and accounting staff to assess the impact of decisions on accounting records and state financial statements, ensuring accurate transaction recording; reinforcing policies and procedures for year-end reconciliation and financial statement balance review, assuring accurate recording of balances and timely, complete, and accurate reporting to the SAO for the State's ACFR compilation; instituting, at least quarterly, a reconciliation process for

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2023-005 Strengthen Accounting Controls Overall (continued)

employer accounts receivable and unapplied credits, aligning transaction-level data with employer system balances.

2022-006 Strengthen Accounting Controls Overall

State Entity: Department of Labor (GDOL)

Repeat of Prior Year Finding: 2021-006, 2020-009, 2020-008

Finding Status: Partially Resolved

See response to finding number 2023-005.

2021-006 Strengthen Accounting Controls Overall

State Entity: Department of Labor (GDOL)

Repeat of Prior Year Finding: 2020-009, 2020-008

Finding Status: Partially Resolved

See response to finding number 2023-005.

2020-008 Improve Controls over the Identification and Recording of Overpayments

State Entity: Department of Labor (GDOL)

Finding Status: Partially Resolved

See response to finding number 2023-005.

2020-009 Improve Controls over the Year-End Accruals Process

State Entity: Department of Labor (GDOL)

Finding Status: Partially Resolved

See response to finding number 2023-005.

2023-006 Improve Controls over State Revenue Collections

State Entity: Department of Labor (GDOL)

Finding Status: Previously Reported Corrective Action Implemented

STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024

2023-007 Improve Financial Management System

State Entity: Department of Labor (GDOL)

Finding Status: Partially Resolved

The Georgia Department of Labor (GDOL) currently operates with an outdated 1982 unemployment insurance (UI) system that fails to capture transaction-level data and does not interface with the statewide accounting system. GDOL is actively working to procure a modern UI system that will facilitate the daily transfer of financial data to the new statewide accounting system. The implementation of both the new UI system and the statewide accounting system will enable GDOL to address this issue. However, this is unfeasible with the existing system, and full implementation of the new UI system will necessitate additional funding.

2023-008 Strengthen Logical Access Controls

State Entity: Department of Labor (GDOL)

Finding Status: Previously Reported Corrective Action Implemented

2023-009 Improve Internal Controls over Cash Accounts

State Entity: Department of Natural Resources (DNR)

Finding Status: Partially Resolved

The bank reconciliations have a completion date of 6/30/25 for complying with the prior year audit finding. We are continuing to build our staff. The other processes have been implemented: The bank account list was created and is being checked off monthly to assure recons have been received, the divisions are submitting their recons to central accounting monthly and being reviewed for accuracy, completeness, signed and dated, the Parks recons are being reviewed by the Supervisor for proper documentation and book balance accuracy, the entry to move the balances from the closed accounts to the CTAS account was completed and are now \$0 on the books, and the Georgia Fund 1 book balance was adjusted to accurately reflect the investment balance in the correct account.

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2023-010 Continue to Strengthen Logical Access Controls

State Entity: Department of Revenue (GADOR)

Repeat of Prior Year Finding: 2022-007, 2021-008, 2020-011, 2019-009

Finding Status: Partially Resolved

To continue strengthening GADOR logical access controls:

GADOR will document and implement a privileged user access review process for the server environment and databases to determine whether access continues to be appropriate based on job responsibilities. GADOR will remove inappropriate user access identified within the production environments; and GADOR will configure general security settings for system databases to be aligned with least privilege standards to reduce the risk of unauthorized access and inappropriate activity.

2022-007 Continue to Strengthen Logical Access Controls

State Entity: Department of Revenue (GADOR)

Repeat of Prior Year Finding: 2021-008, 2020-011, 2019-009

Finding Status: Partially Resolved

See response to finding number 2023-010.

2021-008 Continue to Strengthen Logical Access Controls

State Entity: Department of Revenue (GADOR)

Repeat of Prior Year Finding: 2020-011, 2019-009

Finding Status: Partially Resolved

See response to finding number 2023-010.

2020-011 Continue to Strengthen Logical Access Controls

State Entity: Department of Revenue (GADOR)

Repeat of Prior Year Finding: 2019-009

Finding Status: Partially Resolved

See response to finding number 2023-010.

2019-009 Strengthen Logical Access Controls

State Entity: Department of Revenue (GADOR)

Finding Status: Partially Resolved

See response to finding number 2023-010.

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2023-011 Control over Capital Assets

State Entity: Georgia Public Telecommunications Commission (GPB)

Repeat of Prior Year Finding: 2022-009, 2021-012

Finding Status: Previously Reported Corrective Action Implemented

2022-009 Control over Capital Assets

State Entity: Georgia Public Telecommunications Commission
(GPB)

Repeat of Prior Year Finding: 2021-012

Finding Status: Previously Reported Corrective Action Implemented

2021-012 Controls over Capital Assets

State Entity: Georgia Public Telecommunications Commission
(GPB)

Finding Status: Previously Reported Corrective Action Implemented

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

PRIOR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2023-012 Improve Controls over Transparency Act Reporting

Federal Agency: U.S. Department of Agriculture
State Entity: Department of Education (GaDOE)

Finding Status: Unresolved

The Georgia Department of Education concurs with this audit finding. We hired an additional staff member during June 2022 to focus on FFATA reporting. However, due to the amount of training required to fully understand this process and become proficient, as well as the additional complexity of the School Nutrition Programs FFATA reporting, GaDOE was not able complete FFATA reporting for USDA programs by the monthly deadlines. We are currently completing FFATA reporting for our USDA programs and are working to be up to date and timely on this reporting by fiscal year-ending June 30, 2025.

2023-013 Improve Controls over Subrecipient Monitoring

Federal Agency: U.S. Department of Agriculture
State Entity: Department Human Services (DHS)

Finding Status: Previously Reported Corrective Action Implemented

2023-014 Improve Controls over Physical Inventory of Food Items

Federal Agency: U.S. Department of Agriculture
State Entity: Department Human Services (DHS)

Finding Status: Previously Reported Corrective Action Implemented

2022-011 Improve Controls over Transparency Act Reporting

Federal Agency: U.S. Department of Education
State Entity: Department of Education (GaDOE)

Finding Status: Partially Resolved

The GaDOE had established procedures in place to comply with the FFATA reporting requirements for federal awards, but the GaDOE ceased FFATA reporting when it was removed from the Office of Management and Budget (OMB) Compliance Supplement in anticipation of the transition to the proposed new federal reporting model. When FFATA reporting reappeared on the OMB Compliance Supplement, the GaDOE reinstated FFATA reporting procedures for all federal programs and hired a new staff member in June 2022 to solely assist with bringing all FFATA reporting up to date for all federal programs. However, reporting for ESSER proved to be challenging due to the large volume of funding

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2022-011 Improve Controls over Transparency Act Reporting (continued)

and continuously changing award amounts which caused the reports not to be submitted in a timely manner. As the deadline for ESSER grant liquidation approaches, we will be able to finalize and reconcile all FFATA reporting for ESSER and submit by the required dates.

2021-022 Strengthen Controls over Enrollment Reporting

Federal Agency: U.S. Department of Education
State Entity: Atlanta Metropolitan State College
Repeat of Prior Year Finding: 2020-022

Finding Status: Previously Reported Corrective Action Implemented

2020-022 Improve Controls over Enrollment Reporting

Federal Agency: U.S. Department of Education
State Entity: Atlanta Metropolitan State College

Finding Status: Previously Reported Corrective Action Implemented

2019-015 Strengthen Controls over Enrollment Reporting

Federal Agency: U.S. Department of Education
State Entity: Albany Technical College

Finding Status: Previously Reported Corrective Action Implemented

2023-015 Improve Controls over Managed Care Organization Financial Audits

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Community Health (DCH)
Repeat of Prior Year Finding: 2022-012, 2021-028

Finding Status: Previously Reported Corrective Action Implemented

2022-012 Improve Controls over Managed Care Organization Financial Audits

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Community Health (DCH)
Repeat of Prior Year Finding: 2021-028

Finding Status: Previously Reported Corrective Action Implemented

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2021-028 Improve Controls over Managed Care Organization Financial Audits

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Community Health (DCH)

Finding Status: Previously Reported Corrective Action Implemented

2023-016 Improve Controls over Medicaid Capitation Payment Rates

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Community Health (DCH)

Repeat of Prior Year Finding: 2022-017

Finding Status: Partially Resolved

The Department has completed the review of all capitation rates in GAMMIS from July 1, 2021. The Department is holding the rates currently in GAMMIS until the Centers for Medicare and Medicaid Services (CMS) approves all the pending rate amendments. The expected completion date is June 30, 2025.

2022-017 Improve Controls over Medicaid Capitation Payment Rates

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Community Health (DCH)

Finding Status: Partially Resolved

See response to finding number 2023-016.

2023-017 Improve Controls over Medicaid Capitation Payments for Medicare Members

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Community Health (DCH)

Repeat of Prior Year Finding: 2022-015, 2021-030, 2020-026, 2019-023

Finding Status: Previously Reported Corrective Action Implemented

2022-015 Improve Controls over Medicaid Capitation Payments for Medicare Members

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Community Health (DCH)

Repeat of Prior Year Finding: 2021-030, 2020-026, 2019-023

Finding Status: Previously Reported Corrective Action Implemented

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2021-030 Improve Controls over Medicaid Capitation Payments for Medicare

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Community Health (DCH)
Repeat of Prior Year Finding: 2020-026, 2019-023

Finding Status: Previously Reported Corrective Action Implemented

2020-026 Improve Controls over Medicaid Capitation Payments for Medicare Members

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Community Health (DCH)
Repeat of Prior Year Finding: 2019-023

Finding Status: Previously Reported Corrective Action Implemented

2019-023 Improve Controls over Medicaid Capitation Payments

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Community Health (DCH)

Finding Status: Previously Reported Corrective Action Implemented

2023-018 Continue to Strengthen Application Risk Management Program

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Community Health (DCH)
Repeat of Prior Year Finding: 2022-018, 2021-031, 2020-028, 2019-024, 2018-026, 2017-037, 2016-044

Finding Status: Partially Resolved

While a comprehensive risk analysis framework was not in place during the audit, annual security assessments conducted on the Georgia Medicaid Management Information System (GAMMIS) against NIST SP 800-53 controls provide a robust baseline for assessing and mitigating risks associated with these critical systems. The Department is confident that implementing this framework and the ongoing security assessments of GAMMIS will effectively address the identified risk and ensure the protection of Medicaid program data. A comprehensive formal risk analysis process will be established including all data processing systems for the Medicaid program.

While DCH has consistently obtained and leveraged independent security assessments, including SOC Type II reports, Security Assessment Reports, and HITRUST validations, to inform its security posture, we recognize the importance of robust documentation and formalized assessment processes. DCH has implemented the following corrective actions:

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2023-018 Continue to Strengthen Application Risk Management Program (continued)

- *Enhanced Documentation: Established a standardized procedure for documenting the receipt, review, and analysis of SOC Type II reports, Complementary User Entity Controls (CUECs), and other relevant security assessments.*
- *Automated Assessment Process: Leverage the ServiceNow GRC module to develop a comprehensive framework for conducting regular assessments to evaluate the effectiveness of implemented controls in mitigating identified risks.*
- *Training and Awareness: Provided training to relevant staff on the importance of documentation and the new assessment process to ensure consistent execution.*

While approved SSPs were unavailable during the audit, System Security Plan (SSPs) for critical Medicaid systems, such as GAMMIS, Gateway, and Enterprise Analytics Solution for Everyone (EASE) have been approved by management.

DCH remains committed to maintaining a strong security posture and will continue to refine its processes to ensure ongoing compliance and risk mitigation. DCH has started implementing these corrective actions to address the audit findings. Based on the progress of these corrective actions, the expected completion date is April 30, 2025.

2022-018 Continue to Strengthen Application Risk Management Program

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Community Health (DCH)

Repeat of Prior Year Finding: 2021-031, 2020-028, 2019-024, 2018-026, 2017-037, 2016-044

Finding Status: Partially Resolved

See response to finding number 2023-018.

2021-031 Continue to Strengthen Application Risk Management Program

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Community Health (DCH)

Repeat of Prior Year Finding: 2020-028, 2019-024, 2018-026, 2017-037, 2016-044

Finding Status: Partially Resolved

See response to finding number 2023-018.

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2020-028 Continue to Strengthen Application Risk Management Program

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Community Health (DCH)
Repeat of Prior Year Finding: 2019-024, 2018-026, 2017-037, 2016-044

Finding Status: Partially Resolved

See response to finding number 2023-018.

2019-024 Continue to Strengthen Application Risk Management Program

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Community Health (DCH)
Repeat of Prior Year Finding: 2018-026, 2017-037, 2016-044

Finding Status: Partially Resolved

See response to finding number 2023-018.

2018-026 Continue to Strengthen Application Risk Management Program

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Community Health (DCH)
Repeat of Prior Year Finding: 2017-037, 2016-044

Finding Status: Partially Resolved

See response to finding number 2023-018.

2017-037 Strengthen Application Risk Management Program

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Community Health (DCH)
Repeat of Prior Year Finding: 2016-044

Finding Status: Partially Resolved

See response to finding number 2023-018.

2016-044 Strengthen Application Risk Management Program

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Community Health (DCH)

Finding Status: Partially Resolved

See response to finding number 2023-018.

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2023-019 Strengthen Controls over NCCI Program Requirements

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Community Health (DCH)

Repeat of Prior Year Finding: 2022-019

Finding Status: Further Action Not Warranted

Criteria per the Federal Code has been met, and therefore, additional action is not warranted.

2022-019 Strengthen Controls over NCCI Program Requirements

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department of Community Health (DCH)

Finding Status: Further Action Not Warranted

See response to finding number 2023-019.

2023-020 Improve Controls over Transparency Act Reporting

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department Human Services (DHS)

Repeat of Prior Year Finding: 2022-022

Finding Status: Partially Resolved

The Georgia Department of Human Services (DHS) has redesigned its Contract Development and Procurement processes and will continue to work with the Office of Financial Services for implementation processes and procedures. The Office of Procurement Services Purchasing is working to devise a plan to ensure we continue to monitor and track all federal grant awards are reported on or before the 30-day deadline. The Divisions/Offices reporting areas have worked to enter all known and available FFY24 grant awards. Estimated Completion: June 2025

2022-022 Improve Controls over Transparency Act Reporting

Federal Agency: U.S. Department of Health and Human Services

State Entity: Department Human Services (DHS)

Finding Status: Partially Resolved

See response to finding number 2023-020.

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2023-021 Improve Controls over Period of Performance

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Behavioral Health and Developmental
Disabilities (DBHDD)
Repeat of Prior Year Finding: 2022-024

Finding Status: Previously Reported Corrective Action Implemented

2022-024 Improve Controls over Period of Performance

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Behavioral Health and Developmental
Disabilities (DBHDD)

Finding Status: Previously Reported Corrective Action Implemented

2023-022 Improve Controls over Period of Performance

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Behavioral Health and Developmental
Disabilities (DBHDD)

Finding Status: Unresolved

Expenditures were incurred after the period of performance or were paid outside of the allowable liquidation period. This is primarily due to deficiencies in promptly closing out purchase orders with federal fund sources timely, which delays the closure of the overall federal fund source. The delay in closure of the federal fund source creates risk exposure for remittance to occur outside the period of performance. Corrective actions have been implemented in FY25.

2023-023 Improve Controls over Reporting

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Behavioral Health and Developmental
Disabilities (DBHDD)
Repeat of Prior Year Finding: 2022-025

Finding Status: Partially Resolved

Internal control processes have been established for Federal Funding Accountability and Transparency Act (FFATA) reporting and were implemented mid-year. Consequently, FFATA reporting before the implementation of the CAP was non-compliant.

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2022-025 Improve Controls over Transparency Act Reporting

Federal Agency: U.S. Department of Health and Human Services
State Entity: Department of Behavioral Health and Developmental Disabilities (DBHDD)

Finding Status: Unresolved

See response to finding number 2023-023.

2023-024 Improve Controls over Reporting

Federal Agency: U.S. Department of Justice
State Entity: Georgia Bureau of Investigation (GBI)

Finding Status: Partially Resolved

Criminal Justice Coordinating Council (CJCC) acknowledges the finding. The following corrective actions are taken by CJCC for the Federal Financial (FFR) report, the Performance Measurement Tool (PMT) and the Federal Funding Accountability and Transparency Act (FFATA) report. The FFR and PMT corrective actions were fully implemented and effective for the performance and financial period ending March 31st, 2024, and June 30th, 2024, respectively. The FFATA corrective action was fully implemented as of August 7th 2024.

Federal Financial Report processes are updated as follows:

- Federal Financial Report responsibilities are distributed on a per grant basis to the members of the CJCC Budget Team.*
- Because the US DOJ Just Grants system does not allow for review or secondary viewers in the financial reporting system the FFRs are to be saved digitally by the completing analyst/director.*
- FFRs will be reviewed with written certification of review by a budget team member that was not responsible for the primary submission of the report for each grant.*
- Any corrections will be made within the period of correction for the report to prevent a misstated report from becoming permanent record.*

Prepared FFATA reports processes are updated as follows:

- FFATA Subrecipient Reporting is reviewed and approved by the Director of Grant Operations and submitted by the Grant Operations/Compliance Unit Staff to FFATA Subaward Reporting System (FSRS) based upon the established reporting calendar.*

PMT processes are updated as follows:

- Implemented a PMT data review and approval process that leverages Microsoft Planner to send messages to those involved and track the completion of review and approval by the manager.*

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2023-025 Improve Controls over Manual Journal Entries

Federal Agency: U.S. Department of Labor
State Entity: Department of Labor (GDOL)

Finding Status: Previously Reported Corrective Action Implemented

2023-026 Improve Controls over Financial Reporting

Federal Agency: U.S. Department of Labor
State Entity: Department of Labor (GDOL)
Repeat of Prior Year Finding: 2021-037

Finding Status: Partially Resolved

In response to the initial determination from USDOL, GDOL provided a written statement and supporting documents to address the finding. The submitted documentation included an updated process and a sample report to ensure the accuracy of the information on the Employment and Training Administration (ETA) 9130 Report. To guarantee the precision of financial data before it is entered into the federal reporting website, GDOL revised its process by developing additional queries and reports. This was to ensure that Payment Management System (PMS) documents were properly reconciled with the corresponding ledgers, effective September 1, 2021. Additionally, starting July 1, 2021, GDOL reissued instructions to its staff regarding existing policies and procedures to confirm the establishment and maintenance of internal controls for compliance with federal laws related to the preparation of ETA-9130 reports. GDOL reassured that staff were retrained and fully informed about the ETA 9130 reporting requirements.

Upon review of the response, ETA found that GDOL's Federal Reporting standard operating procedures (SOP) cited outdated guidance for ETA 9130 reporting requirements. GDOL is required to update its SOP to align with the current Training Employment Guidance Letter (TEGL) Revised ETA-9130 Financial Report, Instructions, and Additional Guidance issued on April 29, 2020. Per this request from USDOL- ETA, GDOL's Policy number 26300-03, dated May 4, 2024, has been aligned with the guidance in TEGL 16-22. GDOL has revised this Policy number 26300-03 in accordance with TEGL 16-22 to comply with ETA 9130 reporting standards.

2021-037 Improve Controls over Financial Reporting

Federal Agency: U.S. Department of Labor
State Entity: Department of Labor (GDOL)

Finding Status: Partially Resolved

See response to finding number 2023-026.

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2023-027 Improve Controls over Administrative Expenditures

Federal Agency: U.S. Department of Labor
State Entity: Department of Labor (GDOL)
Repeat of Prior Year Finding: 2022-027

Finding Status: Previously Reported Corrective Action Implemented

2022-027 Improve Controls over Administrative Expenditures

Federal Agency: U.S. Department of Labor
State Entity: Department of Labor (GDOL)

Finding Status: Previously Reported Corrective Action Implemented

2023-028 Improve Controls over Eligibility Determinations

Federal Agency: U.S. Department of Labor
State Entity: Department of Labor (GDOL)
Repeat of Prior Year Finding: 2022-028, 2021-035

Finding Status: Partially Resolved

In response, GDOL provided screenshots of the employer affidavit given to employers attempting to file an Employer Filed Claim (EFC), in which the employer acknowledges their responsibility for the information provided. GDOL submitted a written statement and evidence of established overpayments for the five claims identified as improper payments due to lack of proof of employment, self-employment, or a valid offer to begin employment, and absence of wage proof. GDOL's response indicated that claimants who established Pandemic Unemployment Assistance (PUA) entitlement with a weekly benefit amount above the minimum, or were later found ineligible, did so based on wages entered by the claimant or reported by the employer. The Coronavirus Aid, Relief, and Economic Security (CARES) Act mandated submission of wage proof. Absent such proof, federal guidelines permitted only the payment of the minimum weekly benefit amount without disqualifying benefits. Claims set at a higher benefit amount were reduced to the minimum if no proof was furnished. To date, the claimants in question have not provided proof. These claims have been appropriately reduced, and an overpayment has been established for the five identified claims. Employment and Training Administration (ETA) reviewed GDOL's response and documentation and confirmed that GDOL has recognized overpayments and is advancing through the resolution process as mandated. However, no documentation was presented that would allow ETA to deem any part of the questioned costs as allowable or repaid. USDOL-ETA's determined that any question costs are provisionally disallowed and exempt from Federal debt collection. Also, USDOL-ETA anticipates that GDOL will persist in investigating, processing, and reimbursing Unemployment Insurance (UI) overpayments to the designated funding source as necessary.

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2022-028 Improve Controls over Eligibility Determinations

Federal Agency: U.S. Department of Labor
State Entity: Department of Labor (GDOL)
Repeat of Prior Year Finding: 2021-035

Finding Status: Partially Resolved

See response to finding number 2023-028.

2021-035 Improve Controls over Eligibility Determinations

Federal Agency: U.S. Department of Labor
State Entity: Department of Labor (GDOL)

Finding Status: Partially Resolved

See response to finding number 2023-028.

2023-029 Improve Controls over Employer Filed Claims

Federal Agency: U.S. Department of Labor
State Entity: Department of Labor (GDOL)
Repeat of Prior Year Finding: 2022-032

Finding Status: Partially Resolved

In response to the auditor's recommendations, GDOL contends that its limited technology resources will impede the ability to update the current system to meet the state audit's recommendations. GDOL recognizes that this issue will continue until a system-wide solution is implemented in the new modernized Unemployment Insurance (UI) system. GDOL plans to incorporate a self-certification and dual certification process for employer-filed claims in the new system. Additionally, with an American Rescue Plan Act (ARPA) Integrity grant, GDOL will acquire and implement data analytics tools to accelerate the identification and prevention of fraudulent activities.

GDOL acknowledges that this is a recurring finding from previous years. In Employment and Training Administration (ETAs) Final Determinations for audits #24-22-542-225 dated December 6, 2022, and #24-23-559-03-223 dated November 7, 2023, it was concluded that the documentation titled Employer-Filed Claims Redesign provided by GDOL was adequate to address the finding. This documentation introduced employee notification, verification, and account creation processes into GDOLs existing UI policies and procedures. It also included a method for GDOL to properly monitor employees' work eligibility and ensure wage verification requirements are fulfilled.

ETA has reviewed GDOL's response and has determined that the finding has been resolved.

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2022-032 Improve Controls over Employer-Filed Claims

Federal Agency: U.S. Department of Homeland Security and
U.S. Department of Labor
State Entity: Department of Labor (GDOL)

Finding Status: Partially Resolved

See response to finding number 2023-029.

2023-030 Improve Controls over the Identification, Recording, and Reporting of Overpayments

Federal Agency: U.S. Department of Labor
State Entity: Department of Labor (GDOL)
Repeat of Prior Year Finding: 2022-029, 2021-038, 2020-038

Finding Status: Partially Resolved

In response to the auditor's recommendations, the Georgia Department of Labor (GDOL) acknowledges that the current unemployment system is outdated and overburdened. The department's limited technological resources will impede our ability to update the existing system for reconciling the various tools used for different functions. Consequently, we recognize that this issue may continue until a comprehensive solution is implemented with the new, modernized Unemployment Insurance (UI) system. This updated system will feature enhanced financial reconciliation of records with the general ledger. GDOL admits that this is a recurring issue from previous years. The U.S. Department of Labor's Employment and Training Administration (USDOL-ETA) in its Final Determinations for audit #24-22-542-225 dated December 6, 2022, and audit #24-23-559-03-223 dated November 7, 2023, concluded that the documentation provided met their requirements to address this issue. Upon reviewing their previous audit determinations and GDOL's responses, USDOL-ETA considered this matter resolved.

2022-029 Improve Controls over the Identification, Recording, and Reporting of Overpayments

Federal Agency: U.S. Department of Labor
State Entity: Department of Labor (GDOL)
Repeat of Prior Year Finding: 2021-038, 2020-038

Finding Status: Partially Resolved

See response to finding number 2023-030.

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YEAR ENDED JUNE 30, 2024**

2021-038 Improve Controls over the Identification, Recording, and Reporting of Overpayments

Federal Agency: U.S. Department of Labor
State Entity: Department of Labor (GDOL)
Repeat of Prior Year Finding: 2020-038

Finding Status: Partially Resolved

See response to finding number 2023-030.

2020-038 Improve Controls over the Identification and Recording of Overpayments

Federal Agency: U.S. Department of Labor
State Entity: Department of Labor (GDOL)

Finding Status: Partially Resolved

See response to finding number 2023-030.

2023-031 Strengthen Controls over Review of Certified Payrolls

Federal Agency: U.S. Department of Transportation
State Entity: Department of Transportation (GDOT)

Finding Status: Unresolved

GDOT concurs with the finding. Communication was sent to the District Construction Managers to remind them that the Certified Payroll Review Form must be used.

Contract Liaisons who audit the projects for contract compliance have been informed to make sure the Certified Payroll Review Form is being used. The use of the form and proper procedure for checking payrolls will be verified each time the project is audited. The Contract Liaisons have also been informed to let each of the construction managers know to use the form.

Payroll review will also be incorporated into the Contract Liaisons annual training so that the construction staff will be reminded of the process and to also inform and educate new employees of the process.

The procedures to be followed are outlined in the Construction Manual. (excerpt below)

“The Construction Manager shall complete the Certified Payroll Review Form for ALL payrolls reviewed. The Form shall be complete with any observed issues documented in as much detail as possible and shall be signed and dated by the Construction Manager. The Construction Manager should compare the wage rates listed on the payrolls to the applicable

STATE OF GEORGIA
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YEAR ENDED JUNE 30, 2024

2023-031 Strengthen Controls over Review of Certified Payrolls (continued)

wage rates listed in the Contract based on the job title of the Contractors/Subcontractors employee. The Construction Manager should place comments or check marks by each employee on the Contractors/Subcontractors payrolls as they are reviewed, and wages compared. Once a set of payrolls has been reviewed, the Construction Manager will print their name and current date in the top right-hand corner of the payroll and initial.

Spot Checks: When the Construction Manager has determined that the Contractor and/or Subcontractors are submitting satisfactory payrolls, the Construction Manager may discontinue detailed checking, and a spot check of payrolls may be used. The Certified Payroll Review Form should be completed for spot checks.

Errors: Bring errors in the payrolls to the attention of the Prime Contractor for correction. The Construction Manager notifies the Prime Contractor of the deficiencies in writing. Send copies of this letter and copies of the payroll in question to the Office of Equal Employment Opportunity (General Office), District EEO Office, District Construction Office, and State Construction Office.

Incomplete or Inaccurate Records: If the Prime Contractor or Subcontractor continues to submit incomplete or inaccurate records, the Department may withhold progress payments. Seven days prior to withholding, the Area Manager shall notify the Prime Contractor of the deficiencies in writing. Copies must be provided to the Office of EEO (General Office), District EEO Office, District Construction Office, and State Construction Office.

Labor Interviews: The Construction Manager shall conduct labor interviews on the Contractors and Subcontractor's employees, including trainees. The Construction Manager shall not interview the same employee more than once in 6 months. For the Prime Contractors, the Construction Manager shall perform a minimum of 1 labor interview per quarter. For the Subcontractor, the Construction Manager shall perform a minimum of one labor interview per month. In the event there is only one Subcontractor, the Subcontractor shall not be interviewed more than 3 consecutive months. After which the frequency may be reduced to quarterly. Where multiple Subcontractors exist, the interviews shall alternate amongst them as determined by the Construction Manager after considering the nature and duration of the Work each performs. In addition to enforcement guidance found elsewhere in this manual, if evidence that non-compliance exists regarding the Davis Bacon Act requirement of the Contract the frequency shall increase to monthly until three consecutive months of sustained compliance exists. These interviews should be documented on the Departments Labor Interview Form and made part of the Project records. Labor interviews are required during the period between Notice to Proceed and the Time Charges Stop date (Site Manager Substantial Work Complete Date). Area Manager shall submit the number of labor interviews conducted in the previous semi-annual period to the District EEO Officer 10 calendar days after each semi-annual period (October 1 through March 31 and April 1 through September 30). The Area Manager should organize the information based on Contract ID Number, Project Number, Prime Contractor and Subcontractors.

District Payroll Review: The District Administrator is responsible for ensuring that Project personnel comply with the payroll review requirements. The District Administrator makes the decision to withhold monthly payments due to labor standard violations. The Construction Manager, on behalf of the District Administrator, will notify the Contractor in writing and copy the EEO Office (General Office), the District EEO Office, and the State

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

2023-031 Strengthen Controls over Review of Certified Payrolls (continued)

Construction Office. The District Administrator, in conjunction with the District EEO Office, will coordinate with the EEO Office (General Office) to respond, and if necessary, take corrective action against the Contractor. The Final Acceptance and Final Payment of a Contract are withheld until the District Administrator notifies the Prime Contractor all Labor Compliance violations are resolved."

2023-032 Improve Controls over Procurement Competitive Bidding

Federal Agency: U.S. Department of the Treasury

State Entity: Department of Human Services (DHS)

Finding Status: Partially Resolved

The Department of Human Services (DHS) Office of Procurement and Contracts (OPC) began implementing a new contracting system in the latter part of FY2024. During this new implementation, the Office of Procurement and Contracts was split and became two separate areas, the Office of Contract Administration (OCS) and the Office of Procurement Services (OPS). The Office of Procurement Services (OPS) will be responsible for tracking the spending of goods and services entered Teamwork's. OPS has started implementing the prior year's corrective action plan by working on this process. In addition, OPS will monitor the DHS competitive solicitation process to ensure the requirements have been met. Estimated Completion: March 2025

APPENDIX "A" - ORGANIZATIONS COMPRISING THE REPORTING ENTITY

<u>ORGANIZATIONAL UNIT</u>	<u>STATE ENTITY</u>
Accounting Office, State	407
Administrative Services, Department of	403
Agricultural Exposition Authority, Georgia	926
Agriculture, Department of	402
Atlanta – region Transit Link "ATL" Authority	996
Audits and Accounts, Department of (*)	404
Aviation Authority, Georgia	992
Banking and Finance, Department of	406
Behavioral Health and Developmental Disabilities, Department of	441
Building Authority, Georgia (*)	900
Community Affairs, Department of	428
Community Health, Department of	419
Community Supervision, Department of	477
Correctional Industries Administration, Georgia	921
Corrections, Department of	467
Defense, Department of	411
Development Authority, Georgia (*)	914
Driver Services, Department of	475
Early Care and Learning, Department of	469
Economic Development, Department of	429
Education, Department of	414
Environmental Finance Authority, Georgia (*)	928
Financing and Investment Commission, Georgia State (*)	409
General Assembly, Georgia (*)	444
Geo. L. Smith II Georgia World Congress Center Authority	922
Governor, Office of the	422
Higher Education Facilities Authority, Georgia (*)	969
Holocaust, Georgia Commission on the	495
Housing and Finance Authority, Georgia (*)	923
Human Services, Department of	427
Insurance, Department of (1)	408
Investigation, Georgia Bureau of	471
Jekyll Island - State Park Authority	910
Jekyll Island Foundation, Inc.	993
Judicial Branch	430
Court of Appeals	432
Judicial Council of Georgia	434
Juvenile Court Judges, Council of	431
Prosecuting Attorneys' Council (1)	418
Superior Courts	436
Supreme Court	438
Juvenile Justice, Department of	461
Labor, Department of	440

<u>ORGANIZATIONAL UNIT</u>	<u>STATE ENTITY</u>
Lake Lanier Islands Development Authority	913
Law, Department of	442
Lottery Corporation, Georgia (*)	973
Natural Resources, Department of	462
North Georgia Mountains Authority	912
OneGeorgia Authority	981
Pardons and Paroles, State Board of	465
Pension and Other Employee Benefit Trust Funds	
Augusta University Early Retirement Pension Plan	5127
Employees' Retirement System of Georgia (*)	
Regular	416
Deferred Compensation 401 (K) Plan	n/a
Deferred Compensation 457 Plan	n/a
Defined Contribution Plan, Georgia	n/a
District Attorneys Retirement Fund of Georgia	946
Judicial Retirement System, Georgia	n/a
Legislative Retirement System, Georgia	n/a
Military Pension Fund, Georgia	n/a
Public School Employees Retirement System	468
State Employees' Assurance Department	n/a
Superior Court Judges Retirement Fund of Georgia	945
Firefighters' Pension Fund, Georgia	950
Judges of the Probate Courts Retirement Fund of Georgia	949
Magistrates Retirement Fund of Georgia	991
Peace Officers' Annuity and Benefit Fund	947
School Personnel Post-employment Health Benefit Fund, Georgia	360A
Sheriffs' Retirement Fund of Georgia	951
State Employees Post-employment Health Benefit Fund	360B
Superior Court Clerks' Retirement Fund of Georgia (*)	948
Teachers Retirement System of Georgia (*)	482
Ports Authority, Georgia (*)	916
Properties Commission, State	410
Public Defender Council, Georgia	492
Public Health, Department of	405
Public Safety, Department of	466
Public Service Commission, Georgia	470
Public Telecommunications Commission, Georgia	977
Regents of the University System of Georgia, Board of	472
Abraham Baldwin Agricultural College	557
Albany State University	522
Atlanta Metropolitan State College	561
Augusta University	512
Augusta University Foundation, Inc. and Subsidiaries (*)	5272
Augusta University Real Estate Corporation (*)	5125
Augusta University Real Estate Foundation, Inc. (*)	5273
Augusta University Research Institute, Inc. (*)	5126

<u>ORGANIZATIONAL UNIT</u>	<u>STATE ENTITY</u>
Medical College of Georgia Foundation, Inc. (*)	5122
Clayton State University	528
College of Coastal Georgia (1)	563
Columbus State University	530
Dalton State College (1)	569
East Georgia State College	572
Fort Valley State University (1)	533
Georgia College & State University	536
Georgia Gwinnett College	540
Georgia Gwinnett College Foundation, Inc. and Subsidiaries (*)	5365
Georgia Highlands College	573
Georgia Institute of Technology	503
Georgia Advanced Technology Ventures, Inc. and Subsidiaries (*)	5038
Georgia Tech Athletic Association (*)	5032
Georgia Tech Facilities, Inc. (*)	5034
Georgia Tech Foundation, Inc. (*)	5035
Georgia Tech Research Corporation (*)	5036
Georgia Military College	968
Georgia Southern University	539
Georgia Southern University Housing Foundation, Inc. and Subsidiaries (*)	5392
Georgia Southwestern State University	542
Georgia State University	509
Georgia State University Athletic Association, Inc. (*)	5093
Georgia State University Foundation, Inc. (*)	5091
Georgia State University Research Foundation, Inc. (*)	5092
Gordon State College (1)	576
Kennesaw State University	543
Kennesaw State University Foundation, Inc. (*)	5431
Middle Georgia State University	583
Middle Georgia State University Real Estate Foundation, Inc. and Subsidiaries (*)	5841
Savannah State University	548
South Georgia State College	588
University of Georgia	518
University of Georgia Athletic Association, Inc. (*)	5181
The University of Georgia Foundation (*)	5182
University of Georgia Research Foundation, Inc. and Subsidiaries (*)	5184
University of North Georgia	553
University of North Georgia Real Estate Foundation, Inc. and Subsidiaries (*)	5452
University of West Georgia	554
UWG Real Estate Foundation, Inc. (*)	5543
University System of Georgia Foundation, Inc. and Affiliates (*)	4721
Valdosta State University	551
VSU Auxiliary Services Real Estate Foundation, Inc. (*)	5512
Regional Educational Service Agencies	
Central Savannah River Area RESA	8684
Chattahoochee-Flint RESA	8724

<u>ORGANIZATIONAL UNIT</u>	<u>STATE ENTITY</u>
Coastal Plains RESA	8864
First District RESA	8804
Griffin RESA	8624
Heart of Georgia RESA	8764
Metropolitan RESA	8564
Middle Georgia RESA	8644
North Georgia RESA	8524
Northeast Georgia RESA	8584
Northwest Georgia RESA	8504
Oconee RESA (1)	8664
Okefenokee RESA	8884
Pioneer RESA	8544
Southwest Georgia RESA	8844
West Georgia RESA	8604
Regional Transportation Authority, Georgia	976
Revenue, Department of	474
Road and Tollway Authority, State	927
Savannah-Georgia Convention Center Authority	998
Secretary of State	478
Seed Development Commission, Georgia	919
State Forestry Commission	420
State Treasurer, Office of the	486
Stone Mountain Memorial Association (*)	911
Student Finance Authority, Georgia (*)	917
Student Finance Commission, Georgia	476
REACH Georgia Foundation (*)	4761
Subsequent Injury Trust Fund	489
Superior Court Clerks' Cooperative Authority, Georgia (*)	955
Technical College System of Georgia	415
Albany Technical College (1)	820
Athens Technical College	822
Atlanta Technical College (1)	823
Augusta Technical College	824
Central Georgia Technical College	835
Chattahoochee Technical College	827
Coastal Pines Technical College	818
Columbus Technical College	828
Georgia Northwestern Technical College	829
Georgia Piedmont Technical College (1)	830
Gwinnett Technical College	832
Lanier Technical College	834
North Georgia Technical College (1)	838
Oconee Fall Line Technical College	817
Ogeechee Technical College	844
Savannah Technical College	841

<u>ORGANIZATIONAL UNIT</u>	<u>STATE ENTITY</u>
South Georgia Technical College	842
Southeastern Technical College	843
Southern Crescent Technical College	831
Southern Regional Technical College (1)	837
West Georgia Technical College (1)	826
Wiregrass Georgia Technical College (1)	848
Technology Authority, Georgia	980
Transportation, Department of	484
Veterans Service, Department of	488
Vocational Rehabilitation Agency, Georgia	412
Workers' Compensation, State Board of	490

(1) Organization has elected to use the 10% de minimis cost rate, see accompanying notes to the SEFA schedule for additional information.

(*) Audits of these organizational units are performed in whole or in part by other auditors.