

**STATE OF ILLINOIS  
UNIVERSITY OF ILLINOIS**

Compliance Examination

(In Accordance With the Single Audit Act  
and OMB Circular A-133)

June 30, 2009

Performed as Special Assistant Auditors  
for the Auditor General, State of Illinois

**STATE OF ILLINOIS  
UNIVERSITY OF ILLINOIS**

Compliance Examination

Year ended June 30, 2009

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Annual Financial Report of the University of Illinois for the Year ended June 30, 2009, which is incorporated herein by reference	
Supplemental Financial Information Report for the Year ended June 30, 2009, which is incorporated herein by reference	
Annual Financial Report of the University of Illinois Auxiliary Facilities System for the Year ended June 30, 2009, which is incorporated herein by reference	
Annual Financial Report of the University of Illinois Health Services Facilities System for the Year ended June 30, 2009, which is incorporated herein by reference	
Report Required Under <i>Government Auditing Standards</i> for the Year ended June 30, 2009, which is incorporated herein by reference	

**STATE OF ILLINOIS  
UNIVERSITY OF ILLINOIS**

University Officials

Year ended June 30, 2009

B. Joseph White	President
Thomas R. Bearrows	University Counsel
Walter K. Knorr	Vice President and Chief Financial Officer and Comptroller
Douglas E. Beckmann	Senior Associate Vice President for Business and Finance
Patrick M. Patterson	Controller
Julie A. Zemaitis	Executive Director of University Audits
Richard Herman	Chancellor, University of Illinois at Urbana-Champaign
Maxine Sandretto	Assistant Vice President for Business and Finance at Urbana-Champaign
Paula Allen-Meaers	Chancellor, University of Illinois at Chicago
Heather J. Haberaecker	Executive Assistant Vice President for Business and Finance at Chicago
Richard D. Ringeisen	Chancellor, University of Illinois at Springfield
Michael D. Bohl	Assistant Vice President for Business and Finance at Springfield

Administrative offices are located at:

Central Administration  
238 Henry Administration Building  
506 South Wright Street  
Urbana, Illinois 61801

Chicago Campus  
809 South Marshfield  
Room 608 Chicago,  
Illinois 60612

Springfield Campus  
Business Services Building  
Room 59  
Springfield, Illinois 62794-9243

Urbana-Champaign Campus  
104 Coble Hall  
801 South Wright Street  
Champaign, Illinois 61820

# UNIVERSITY OF ILLINOIS

Urbana-Champaign • Chicago • Springfield

## Office of the Assistant Vice President for Business and Finance

Office of Business and Financial Services

109 Coble Hall, MC-335

801 South Wright Street

Champaign, IL 61820

April 23, 2010

KPMG LLP

303 E. Wacker Drive

Chicago, IL 60601

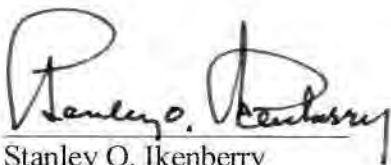
Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the University of Illinois (University). We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the University's compliance with the following assertions during the year ended June 30, 2009. Based on this evaluation, we assert that during the year ended June 30, 2009, the University has materially complied with the assertions below.

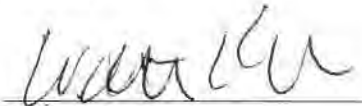
- A. The University has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The University has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The University has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the University are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.

- E. Money or negotiable securities or similar assets handled by the University on behalf of the State or held in trust by the University have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

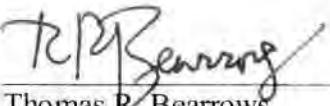
Yours very truly,



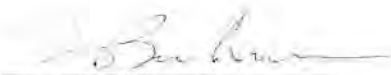
Stanley O. Ikenberry  
*President*



Walter K. Knorr  
*Vice President and Chief Financial Officer and Comptroller*



Thomas R. Bearrows  
*University Counsel*



Douglas E. Beckmann  
*Senior Associate Vice President for Business and Finance*

**STATE OF ILLINOIS  
UNIVERSITY OF ILLINOIS**

Compliance Report Summary

Year ended June 30, 2009

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

**Accountant's Report**

The Independent Accountant's Report on State Compliance and on Internal Control over Compliance for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant nonstandard language.

**Summary of Findings**

<b>Number of</b>	<b>Current report</b>	<b>Prior report</b>
Findings	47	12
Repeated findings	7	5
Prior recommendations implemented or not repeated	5	4

Details of findings are presented in the separately tabbed report section of this report.

**Schedule of Findings and Questioned Costs**

**Findings (*Government Auditing Standards*)**

<b>Item No.</b>	<b>Page</b>	<b>Description</b>	<b>Finding Type</b>
09-01	19	Inadequate Controls over User Access to Information Systems	Material weakness
09-02	22	Inadequate Controls over University Procurement Card Transactions	Significant deficiency
09-03	25	Inadequate Year End Accounts Payable Process	Significant deficiency

**STATE OF ILLINOIS  
UNIVERSITY OF ILLINOIS**

Compliance Report Summary

Year ended June 30, 2009

**Schedule of Findings and Questioned Costs**

**Findings (Federal Compliance)**

<b>Item No.</b>	<b>Page</b>	<b>Description</b>	<b>Finding Type</b>
09-04	26	Inadequate Documentation for Payroll and Fringe Benefit Expenditures	Material noncompliance and material weakness
09-05	29	Inadequate Documentation for Payroll and Fringe Benefit Expenditures	Material noncompliance and material weakness
09-06	33	Incompatible Allocation Methodologies for Payroll Costs	Material noncompliance and material weakness
09-07	35	Inadequate Semi-Annual Effort Certifications for the SNAP Program	Material noncompliance and material weakness
09-08	38	Inadequate Procedures to Determine the Allowability of Cost Share Expenditures	Material noncompliance and material weakness
09-09	41	Unsupported Volunteer Rate Used for Cost Share Requirement	Material noncompliance and material weakness
09-10	44	Inadequate Documentation For Institutional Letter of Credit Cash Draws	Scope limitation and material weakness
09-11	48	Inability to Test Eligibility of Foreign Language Fellowship Recipients	Scope limitation
09-12	50	Inadequate Process for Preparation of Schedule of Expenditures of Federal Awards	Noncompliance and material weakness
09-13	53	Inadequate Procedures for Closing Federal Projects	Noncompliance and material weakness
09-14	57	Inadequate Supporting Documentation for Cost Transfers	Noncompliance and material weakness
09-15	61	Improper Reporting of Outlays Amounts in Financial Status Reports	Noncompliance and material weakness
09-16	64	Failure to Obtain Suspension and Debarment Certifications from Vendors	Noncompliance and material weakness

**STATE OF ILLINOIS  
UNIVERSITY OF ILLINOIS**

Compliance Report Summary

Year ended June 30, 2009

**Findings (Federal Compliance, continued)**

<b>Item No.</b>	<b>Page</b>	<b>Description</b>	<b>Finding Type</b>
09-17	67	Failure to Perform Interest Calculations on Federal Advances	Noncompliance and material weakness
09-18	70	Inadequate Monitoring of Subrecipient OMB Circular A-133 Audit Reports	Noncompliance and material weakness
09-19	73	Unallowable Costs Charged to Federal Program	Noncompliance and significant deficiency
09-20	75	Inadequate Supporting Documentation for Interdepartmental Charges	Noncompliance and significant deficiency
09-21	77	Inaccurate Quarterly Expenditure Reports Prepared for the SNAP Program	Noncompliance and significant deficiency
09-22	79	Inaccurate Amounts Reported in Annual Financial Status Reports	Noncompliance and significant deficiency
09-23	81	Inadequate Cash Management Procedures	Noncompliance and significant deficiency
09-24	83	Failure to Follow Property Management Regulations	Noncompliance and significant deficiency
09-25	86	Failure to Properly Complete Required Verification Procedures	Noncompliance and significant deficiency
09-26	88	Failure to Perform Return of Fund Calculations	Noncompliance and significant deficiency
09-27	90	Inaccurate and Untimely Reporting of Student Status Changes	Noncompliance and significant deficiency
09-28	92	Failure to Obtain Written Agreements with Third Party Institutions	Noncompliance and significant deficiency
09-29	94	Inaccurate Amounts in the Fiscal Operations Report and Application to Participate	Noncompliance



**STATE OF ILLINOIS  
UNIVERSITY OF ILLINOIS**

Compliance Report Summary

Year ended June 30, 2009

**Findings (Federal Compliance, continued)**

<b>Item No.</b>	<b>Page</b>	<b>Description</b>	<b>Finding Type</b>
09-30	96	Failure to Notify Subrecipients of Federal Funding	Noncompliance
09-31	98	Inadequate Controls Over Federal Expenditures Paid with Procurement Cards	Significant deficiency
09-32	101	Inadequate Approval Controls for Expenditures	Significant deficiency
09-33	105	Inadequate Cash Draw and Reimbursement Request Controls	Significant deficiency

**Findings (State Compliance)**

<b>Item No.</b>	<b>Page</b>	<b>Description</b>	<b>Finding Type</b>
09-34	109	Untimely Approval of Board Minutes	Noncompliance and material weakness
09-35	111	Contracts and Real Estate Leases Not Properly Executed	Noncompliance and significant deficiency
09-36	113	Energy Resource Center – CMS Intergovernmental Agreement	Noncompliance and significant deficiency
09-37	116	Inadequate Process for Estimating Allowance for Doubtful Accounts Receivable	Noncompliance and significant deficiency
09-38	118	Inadequate Controls over Patient Billing System	Noncompliance and significant deficiency
09-39	120	Inadequate Process for Valuation of Alternative Investments	Noncompliance and significant deficiency
09-40	122	Failure to Follow Time Reporting Requirements	Noncompliance and significant deficiency
09-41	123	Inaccurate Pharmaceutical Inventory Valuation	Noncompliance and material weakness

**STATE OF ILLINOIS  
UNIVERSITY OF ILLINOIS**

Compliance Report Summary

Year ended June 30, 2009

**Findings (State Compliance, continued)**

<b>Item No.</b>	<b>Page</b>	<b>Description</b>	<b>Finding Type</b>
09-42	125	Inaccurate Year End Revenue Accrual	Noncompliance and significant deficiency
09-43	126	Inadequate Documentation of Capital and Operating Lease Determinations and Inaccurate Lease Schedules	Noncompliance
09-44	128	Failure to Maintain Supporting Documentation for Agency Workforce Report	Noncompliance
09-45	129	Contracts and Real Estate Leases Not Filed Timely	Noncompliance
09-46	130	Use and Maintenance of University Vehicles	Noncompliance
09-47	132	Failure to Follow State Regulations for Recording Equipment	Noncompliance

**Prior Findings Not Repeated (*Government Auditing Standards*)**

<b>Item No.</b>	<b>Page</b>	<b>Description</b>	<b>Finding Type</b>
A	133	Energy Resource Center – CMS Intergovernmental Agreement	Noncompliance and material weakness
B	133	Inappropriate Charges Paid By University	Noncompliance and significant deficiency
C	133	Insufficient Internal Controls over Utilities	Significant deficiency
D	133	Grant Revenue Overdrafts	Noncompliance and significant deficiency
E	133	Deferred Revenue Calculated Incorrectly	Significant deficiency
F	134	Inadequate Documentation	Noncompliance

**STATE OF ILLINOIS  
UNIVERSITY OF ILLINOIS**

Compliance Report Summary

Year ended June 30, 2009

**Exit Conference**

The findings and recommendations appearing in this report were discussed with University personnel at an exit conference on March 24, 2010. Attending were Walter Knorr, Douglas Beckmann, Maxine Sandretto, Heather Haberaecker, Janet Ford, Ginger Velazquez, Pat Walsh, Thomas Hardy, William Adams, Sandra Moulton, Vanessa Peoples, Julie Jarvis, Holly Schueneman, and Julie Zemaitis from the University of Illinois; Thomas Kizziah and Kathleen DeVitt from the Office of the Auditor General; and Catherine Baumann and Jeffrey Markert from KPMG LLP. Responses to the recommendations were provided by Maxine Sandretto in correspondence dated April 17, 2010.



KPMG LLP  
303 East Wacker Drive  
Chicago, IL 60601-5212

**Independent Accountant's Report on State Compliance  
and on Internal Control over Compliance  
for State Compliance Purposes**

The Honorable William G. Holland  
Auditor General of the State of Illinois

and

The Board of Trustees  
University of Illinois:

**Compliance**

As Special Assistant Auditors for the Auditor General, we have examined the University of Illinois' compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the year ended June 30, 2009. The management of the University of Illinois (the University) is responsible for compliance with these requirements. Our responsibility is to express an opinion on the University's compliance based on our examination.

- A. The University has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The University has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The University has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the University are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the University on behalf of the State or held in trust by the University have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.



We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the University's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the University's compliance with specified requirements.

In our opinion, the University of Illinois complied, in all material respects, with the requirements listed in the first paragraph of this report during the year ended June 30, 2009. However, the results of our procedures disclosed instances of noncompliance, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings and questioned costs as findings 09-34 through 09-47. As required by the Audit Guide, immaterial findings relating to instances of noncompliance excluded from this report have been reported in a separate letter to your office.

### **Internal Control**

The management of the University is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the University's internal control over compliance with the requirements listed in the first paragraph of this report as a basis for designing our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in an entity's internal control over compliance 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 noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies in internal control over compliance as described in the accompanying schedule of findings and questioned costs as finding 09-34 to be a material weakness.

A significant deficiency is a deficiency, or 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 in internal control over compliance described in findings 09-35 through 09-42 in the accompanying schedule of findings and questioned costs, to be significant



deficiencies. As required by the Audit Guide, immaterial findings relating to internal control deficiencies excluded from this report have been reported in a separate letter to your office.

The University's responses to the findings identified in our examination are described in the accompanying schedule of findings and questioned costs. We did not examine the University's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, University management, the Board of Trustees of the University, others within the University, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

April 23, 2010



KPMG LLP  
303 East Wacker Drive  
Chicago, IL 60601-5212

**Independent Auditors' Report on Compliance with  
Requirements Applicable to Each Major Program, on  
Internal Control over Compliance, and on the Schedule of Expenditures  
of Federal Awards in Accordance with OMB Circular A-133**

The Honorable William G. Holland  
Auditor General of the State of Illinois

and

The Board of Trustees  
University of Illinois:

**Compliance**

We have audited the compliance of the University of Illinois (the University) with the types of compliance requirements described in the *US Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

The schedule of expenditures of federal awards and our audit described below does not include expenditures of federal awards for those agencies determined to be component units of the University of Illinois for financial statement purposes.

We did not audit the University's compliance with the requirements governing the repayments special test and provision compliance requirement in accordance with the requirements of the Student Financial Assistance Cluster: Federal Perkins Loan program as described in the Compliance Supplement. Those requirements govern functions performed by Affiliated Computer Services, Inc. (ACS). Since we did not apply auditing procedures to satisfy ourselves as to compliance with those requirements, the scope of work was not sufficient to enable us to express, and we do not express, an opinion on compliance with those requirements. ACS' compliance with the requirements governing the functions that it performs for the University for the year ended June 30, 2009 was examined by the accountants for the servicer in accordance with the U.S. Department of Education's Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*. Our report does not include the results of the accountants' for the servicer examination of ACS' compliance with such requirements

Except as discussed in the following paragraph, we conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.



Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the University’s compliance with those requirements.

Qualifications (Scope Limitation)

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

<b>Federal Program</b>	<b>CFDA No.</b>	<b>Compliance Requirement(s)</b>	<b>Finding Number</b>
Research and Development Cluster	Various	Cash Management	09-10
Education and Human Resources	47.076	Cash Management	09-10
AIDS Education and Training Centers	93.145	Cash Management	09-10
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	Allowable Costs/Cost Principles and Eligibility	09-11

Qualifications (Noncompliance)

As identified below and described in the accompanying schedule of findings and questioned costs, the University did not comply with certain compliance requirements that are applicable to certain of its major federal programs as listed below. Compliance with such requirements is necessary, in our opinion, for the University to comply with requirements applicable to the identified major federal programs.

<b>Federal Program</b>	<b>CFDA No.</b>	<b>Compliance Requirement(s)</b>	<b>Finding Number</b>
Supplemental Nutrition Assistance Program Cluster	10.551/10.561	Allowable Costs/Cost Principles and Matching	09-04
Maternal and Child Health Services Block Grant to the States	93.994	Allowable Costs/Cost Principles	09-04
Cooperative Extension Services	10.500	Allowable Costs/Cost Principles and Matching	09-05
Maternal and Child Health Services Block Grant to the States	93.994	Allowable Costs/Cost Principles	09-06
Supplemental Nutrition Assistance Program Cluster	10.551/10.561	Allowable Costs/Cost Principles and Matching	09-07
Supplemental Nutrition Assistance Program Cluster	10.551/10.561	Allowable Costs/Cost Principles and Matching	09-08
Supplemental Nutrition Assistance Program Cluster	10.551/10.561	Allowable Costs/Cost Principles and Matching	09-09





In our opinion, except for the noncompliance described in the preceding paragraph and except for the effects of such noncompliance, if any, as might have been determined had we been able to examine sufficient evidence described in the second preceding paragraph, the University complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as findings 09-04 and 09-12 through 09-30.

### **Internal Control over Compliance**

The management of the University is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

Requirements governing the repayments special test and provision compliance requirement in the Student Financial Assistance Cluster: Federal Perkins Loan program as described in the Compliance Supplement are performed by ACS. Internal control over compliance related to such functions for the year ended June 30, 2009 was reported on by accountants for the servicer in accordance with the U.S. Department of Education's Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*. Our report does not include the results of the accountants' for the servicer testing of ACS' internal control over compliance related to such functions.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and others that we consider to be material weaknesses.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as findings 09-04 through 09-28 and 09-31 through 09-33 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider findings 09-04 through 09-10 and findings 09-12 through 09-18 to be material weaknesses.



### **Schedule of Expenditures of Federal Awards**

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the University of Illinois, a component unit of the State of Illinois, as of and for the year ended June 30, 2009, and have issued our report thereon dated February 26, 2010. Our report was modified to include a reference to other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the University of Illinois' basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The University's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the University's responses, and accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, University management, the Board of Trustees of the University, others within the University, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

**KPMG LLP**

April 23, 2010, except for the schedule of expenditures of  
federal awards as to which the date is February 26, 2010

**STATE OF ILLINOIS  
UNIVERSITY OF ILLINOIS**

Schedule of Findings and Questioned Costs

Year ended June 30, 2009

**Summary of Auditor's Results**

***Financial Statements***

Type of auditors' report issued: ***unqualified opinions***

Internal control over financial reporting:

- Material weakness(es) identified? ✓ Yes            No
- Significant deficiency(ies) identified? ✓ Yes            None reported

Noncompliance material to financial statements noted?            Yes            ✓ No           

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified? ✓ Yes            No
- Significant deficiency(ies) identified? ✓ Yes            None reported

Type of auditors' report issued on compliance for major programs: ***See table below.***

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?

           ✓ Yes            No           

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number(s)</u>	<u>Type of Auditors' Report on Compliance</u>
Research and Development Cluster	Various	Qualified (scope limitation)
Cooperative Extension Services	10.500	Qualified
Supplemental Nutrition Assistance Program (SNAP)	10.551/ 10.561	Qualified
Education and Human Resources	47.076	Qualified (scope limitation)
Student Financial Aid Cluster	Various	Unqualified
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	Qualified (scope limitation)
AIDS Education and Training Centers	93.145	Qualified (scope limitation)
Temporary Assistance for Needy Families	93.558	Unqualified
Child Care Development Funds Cluster	93.575/93.596	Unqualified
Maternal and Child Health Services Block Grant to the States	93.994	Qualified

**STATE OF ILLINOIS  
UNIVERSITY OF ILLINOIS**

Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Dollar threshold used to distinguish between type A and type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes  No

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Current Findings – *Government Auditing Standards*

**Finding 09-01 – Inadequate Controls over User Access to Information Systems**

The University has not established adequate internal controls over access to the information systems used in its financial reporting process.

The University operates an Enterprise Resource Planning (ERP) system to manage the activities of the University. Access is granted to users of the University's information systems based upon standardized user profiles designed by the Office of Business and Financial Services in connection with the Office of Administrative Information Technology Services. The University functions in a highly distributed operating environment with several thousand users having varying types of system access. The standardized user profiles are intended to assist the University in limiting access to the information systems based upon the assigned job functions of the specific users to which the profiles are assigned; however, the standardized user profiles currently used by the University are not designed to appropriately segregate conflicting duties and have resulted in an excessive number of users with access to perform transactions in unlimited dollar amounts or with the capability to modify system data. Specifically, we noted 2,258 users have access to create journal entries in unlimited dollar amounts without a supervisory review. We also noted 1,725 users with access to update employee pay rates within their assigned department and 112 individuals with access to update employee pay rates of all individuals across all departments of the University. Lastly, the University has not implemented procedures to monitor user access through periodic access reviews.

As a result of the internal control deficiencies identified above, we performed a detailed review of user access rights with the assistance of University management. This review identified several users with access rights that were inappropriate based on their roles and job functions presenting segregation of duties conflicts and the risk that erroneous or fraudulent transactions may be recorded in the general ledger. The exceptions identified during our review included the following:

- There are 10 users (out of 90 total users) with access to create and self approve restricted journal entries in unlimited dollar amounts whose access rights were not appropriate based upon review of each user's job functions.
- There are 23 users (out of 65 total users) with access to release financial holds whose access rights were not appropriate based upon review of each user's job functions.
- There are 21 users (out of a total of 121 users) with access to apply various payments whose access rights were not appropriate based upon review of each user's job functions.
- There are 91 users with access to the University's charts of accounts, 86 of which can also perform journal entries.
- There are five users (out of a total of 91 users) with access to update the chart of accounts whose access rights were not appropriate based upon review of each user's job functions.
- There are two users (out of a total of 44 users) with access to override three way matching whose access rights were not appropriate based upon review of each user's job functions.
- There are two super users in our sample of 40 super users with access rights for time approval that were not assigned to the appropriate organization based on their job function.
- There are two users (out of a total of 38 users) with access to approve grants and contracts journal vouchers in unlimited dollar amounts whose access rights were not appropriate based upon review of each user's job functions.

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- There are three terminated users (out of sample of 40 terminated users) with active accounts that were not removed in a timely manner.

The Fiscal Control and Internal Auditing Act (Illinois Compiled Statutes Chapter 30 Section 10/3001), requires the University to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that: (1) resources are utilized efficiently, effectively, and in compliance with applicable law; (2) obligations and costs are in compliance with applicable law; (3) funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation; (4) revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and (5) funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist. The University's system of internal controls should include procedures to ensure access rights granted to University employees are appropriate and to monitor the appropriateness of access levels on a continuing basis. In addition, generally accepted information technology guidance endorses the development of well-designed and well-managed controls to protect computer systems and data. Effective computer security controls provide for safeguarding, securing, and controlling access to systems, properly segregating incompatible duties, and protecting against misappropriation.

In discussing these conditions with University personnel, they stated the access exceptions identified in the finding occurred as the result of untimely removal of user access for individuals changing job functions and the use of insufficiently designed user profiles in initially granting the user access. Additionally, University personnel believed that payroll edit reports and periodic financial reviews provided adequate compensating controls.

Failure to properly assign and monitor user access rights may result in erroneous or fraudulent transactions being recorded in the general ledger system. Without adequate security over access rights, there is a greater risk that unauthorized changes or additions to the University's financial systems could occur and not be detected in a timely manner. If access rights are not reviewed and updated based on job responsibilities on a regular basis, there is a greater risk that journal entries in unlimited dollar amounts, as well as cash disbursements, can be recorded by unauthorized individuals. (Finding Code 09-01, 08-05)

**Recommendation:**

We recommend the University review and modify the standard user profiles to ensure (1) the profiles assigned to users appropriately limit each user's access to the systems to which they require access based upon their assigned job responsibilities, (2) the authorization limits assigned to each user are appropriate, and (3) supervisory reviews of transactions are required as appropriate. The University should also implement formally documented review procedures to ensure the profile assigned to each user is compatible with the user's assigned job function and does not present a segregation of duties conflict prior to granting system access. Additionally, we recommend the University implement procedures to perform formal reviews of user access rights on a periodic basis to ensure that the access rights granted to each user are appropriate based on their job responsibilities and that the planned level of segregation of duties is achieved on a continuing basis.

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**University Response:**

Accepted. The University's highly distributed operating environment involves several thousand system users, in hundreds of departments across the three campuses. These users are engaged in a variety of business and administrative functions necessary to perform the mission of the University. In connection with the implementation of the integrated information systems (Banner Systems) several years ago, certain system level controls and other processes were put in place to restrict accounts/funds accessible for users to post journal entries and also limit the ability of users to perform many other types of transactions. The University believes that many of these controls have been effective, but does agree that improvement to the user access control environment is needed and will be beneficial.

Since mid fiscal-year 2009, the University has been actively developing new policies and procedures to improve the controls over user access to information systems. Included in these improvements are new policies and procedures addressing controls over the set-up/maintenance of appropriate user access profiles and processes to be followed by unit security contacts (USCs). The improved USC controls include formally documented periodic reviews of user access, as well as training and other enhancements. The University's target date for implementation of these new policies/procedures is June 30, 2010. Staff has been increased and realigned in this area in preparation for implementation. The University plans to develop further user access control enhancements, and implement the new policies/procedures noted above, to address the recommendations in this finding.

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Current Findings – *Government Auditing Standards*

**Finding 09-02 – Inadequate Controls over University Procurement Card Transactions**

The University has not established adequate internal controls over procurement card transactions.

The University operates a procurement card program which allows individuals throughout the University to make smaller purchases (defined as less than \$4,999) on a credit card which is directly reimbursed by the University on a monthly basis. The University's policies require individuals assigned a procurement card to sign an agreement stipulating they will use the card in accordance with University policy. This agreement is also required to be authorized by the individual's supervisor or the department head. The University's policies require transactions incurred on the procurement card to be approved in the University's procurement card system by the individual cardholder and an assigned reviewer. Although the University has established policies and procedures for issuing procurement cards, incurring and paying for expenditures with procurement cards, and reviewing and approving of procurement card transactions, we noted these policies and procedures were not properly designed to prevent erroneous charges from being paid by the University and were not followed consistently by University personnel.

Specifically, we noted the procurement card system is configured to automatically record transactions in the general ledger to pre-assigned accounts (auto-reconciled) if the cardholder and/or assigned reviewer have not approved the respective transactions within seven days. The configuration of the system is inconsistent with the University policy that requires both the cardholder and reviewer to approve all procurement card transactions. The University also has not implemented procedures to identify duplicate charges or to reconcile procurement card transactions with travel reimbursement forms. As a result, erroneous or duplicate charges may be paid and recorded by the University without any further detective controls to identify them. In our testwork over 40 procurement card transactions (totaling \$42,586), we identified the following exceptions:

- Two transactions (totaling \$91) were automatically reconciled by the system and as a result were not subject to supervisory approval procedures.
- Four transactions (totaling \$659) were reconciled and approved by the same individual.
- One transaction (totaling \$1,356) was made by an individual other than the card holder.
- Original supporting documentation could not be located for one P-Card transaction (totaling \$7).
- One transaction (totaling \$12) was for parking fees for which no University business purpose was documented.
- One transaction (totaling \$41) included a charge of \$2 for sales tax which is a prohibited charge because the University is tax-exempt.

In addition, the University was unable to locate approved Procurement Card Authorization/Agreement and Application forms for eight of 37 cardholders selected for testwork.

The University has approximately 5,700 active procurement cards and the procurement card expenditures paid during the year ended June 30, 2009 were \$108,100,000.

The Fiscal Control and Internal Auditing Act (Illinois Compiled Statutes Chapter 30 Section 10/3001), requires the University to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that: (1) resources are utilized efficiently, effectively, and in compliance with applicable law; (2) obligations and costs are in compliance with applicable law; (3) funds, property, and other



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Current Findings – *Government Auditing Standards*

assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation; (4) revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and (5) funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist. The University's system of internal controls should include procedures to ensure procurement transactions are appropriately reviewed and approved to avoid erroneous or duplicate transactions from being paid and recorded.

In discussing these conditions with University personnel, they stated that the errors were the result of oversight and employees and their supervisors being unfamiliar with University policy.

Failure to properly review and approve procurement card transactions could result in erroneous or fraudulent transactions being recorded in the general ledger system. (Finding Code 09-02, 08-03)

**Recommendation:**

We recommend the University revise its current process to require procurement card transactions be reviewed and approved by the card holder and an independent reviewer prior to recording the transactions in the general ledger. Such process modifications may include eliminating the auto-reconciliation function or establishing another mechanism to allow auto-reconciled transactions to be reviewed and approved prior to being recorded in the specific general ledger accounts. We also recommend the University implement procedures to identify duplicate transactions and to reconcile procurement card transactions to travel reimbursement forms.

**University Response:**

Accepted.

The University acknowledges there are inherent risks involved with a P-Card program and has devoted resources to ensure the University's program is established with a reasonable balance of control and efficiency. The P-Card system is critical to the University's initiatives to reduce administrative costs. It allows the efficient completion of small dollar business transactions, averaging approximately \$250 each, at minimal administrative overhead costs. The University recognizes that with 5,700 active procurement cards, erroneous charges can and do occur under current P-Card policies and procedures. The University employs careful oversight and review to ensure these errors are minimal, and it takes immediate action when errors are discovered. The University will continue to be proactive in improving controls over the P-Card system and will install system and/or process improvements to ensure all P-card transactions are reconciled. Due to the nature of P-card transaction activity, it may not be possible to achieve reconciliation prior to posting to the general ledger for all transactions.

The eight cardholders for whom paper authorization forms could not be located are authorized cardholders who were issued cards prior to October 2005. Since this date, to ensure retention of this important documentation, units have been required to fax a copy of all signed authorization forms to the central Corporate Card Office before a card would be issued. In addition, all cardholders in the system as of the fall of 2007 were required to complete online training, testing, and re-certification prior to receiving renewal P-cards in February 2008. The University will ensure the Corporate Card Office has a copy of the paper authorization form on file for all current P-Card holders.

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Current University procedures require units to establish appropriate internal controls to reconcile travel purchased using the P-Card to the traveler's *Employee Travel/Miscellaneous Reimbursement Form*. In addition to these existing controls, the University accepts the recommendation to implement additional, system controls to further eliminate the possibility of duplicate transaction and to reconcile P-Card transactions to travel reimbursement forms.

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Current Findings – *Government Auditing Standards*

**Finding 09-03 – Inadequate Year End Accounts Payable Process**

The University has not established adequate internal controls over identifying and recording period end accounts payable for financial reporting purposes.

During our audit, we noted the University's year end accounts payable procedures include specifically reviewing cash disbursements made subsequent to year end through the fourth week in July to determine to which accounting period the expenditures pertain. Subsequent to the fourth week of July, further reviews are performed for certain expenditures by Health Services Facilities System to develop an accrual related to subsequent disbursements. No further formal procedures are performed over cash disbursements subsequent to the fourth week in July and the University does not perform procedures to estimate potential unrecorded liabilities.

In addition, we identified two subsequent disbursements (totaling \$18,325) which pertained to fiscal year 2009, but which were not properly accrued by the University and one disbursement (totaling \$204,156) which pertained to 2010, but which had been accrued in error. We also identified eight expenditures which pertained to fiscal year 2008 in our State Compliance testwork (totaling \$39,135) which were reported in fiscal year 2009.

Generally accepted accounting principles require expenditures to be reported in the period they are incurred. Additionally, the Fiscal Control and Internal Auditing Act (Illinois Compiled Statutes Chapter 30 Section 10/3001), requires the University to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that: (1) resources are utilized efficiently, effectively, and in compliance with applicable law; (2) obligations and costs are in compliance with applicable law; (3) funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation; (4) revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and (5) funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist. The University's system of internal controls should include procedures to assess whether expenditures are reported in the appropriate period.

In discussing these conditions with University personnel, they stated that they believed their process was adequate.

Failure to analyze cash disbursements subsequent to year end may result in the misstatement of the University's financial position. (Finding Code 09-03)

**Recommendation:**

We recommend the University implement procedures to assess the completeness of its accounts payable at year end. Such procedures may include extending the timeframe for which the University evaluates cash disbursements subsequent to year end or developing procedures to estimate the accounts payable balance.

**University Response:**

Accepted. The University will develop improvements to procedures to address the recommendations noted in this finding.

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Current Findings – Federal Compliance

**Federal Agency:** US Department of Agriculture (USDA)  
US Department of Defense (USDOD)  
US Department of Housing and Urban Development (USHUD)  
US Department of Commerce (USDOC)  
US Department of the Interior (USDOI)  
US Department of Justice (USDOJ)  
US Department of Transportation (USDOT)  
US Library of Congress (USLOC)  
National Aeronautics and Space Administration (NASA)  
US Department of Veterans Affairs (USDVA)  
National Science Foundation (NSF)  
US Environmental Protection Agency (USEPA)  
US Department of Energy (USDOE)  
US Department of Education (USDE)  
US Department of Health and Human Services (USDHHS)  
Corporation for National and Community Service (CNCS)  
US Social Security Administration (USSSA)  
US Department of Homeland Security (USDHS)  
US Agency for International Development (USAID)

**Program Name:** Research and Development Cluster  
Supplemental Nutrition Assistance Program (SNAP)  
Education and Human Resources  
AIDS Education and Training Centers (AIDS)  
Maternal and Child Health Services Block Grant to the States (MCH Block Grant)

**CFDA # and Program Expenditures:** Various (\$495,076,709)  
10.551/10.561 (\$8,061,545)  
47.076 (\$3,966,723)  
93.145 (\$3,197,968)  
93.994 (\$7,067,476)

**Award Numbers:** Various (R&D)  
81X6287000 (10.551/10.561)  
08-31820/08-30884/08-17185/07-37002/06-22573/07-15088/X256981/03-38215/08-50213/  
53636/HRD-0413000/P23253-HRD-413000/05-49245/05-35864/Y410676/03-38328/03-  
02119/07-02872 (47.076)  
H-F4-ETH-08-P-PTR-JASW-00/H-F4-TAN-08-P-PTR-GLDS/H-F3-TAN-07-P-PTR-JASW/  
5219SC/3H4AHA00062-07-01 (93.145)  
2009-00880/11G6517000/K11G6517120WZ/11G6788000 (93.994)

**Questioned Costs:** Cannot be determined

**Finding 09-04** *Inadequate Documentation for Payroll and Fringe Benefit Expenditures*

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Current Findings – Federal Compliance

The University does not have adequate documentation of payroll and fringe benefit expenditures for certain nonacademic and hourly employees at the Chicago campus.

Bi-weekly time reports are prepared by the Chicago campus for non-academic and hourly personnel. These bi-weekly time reports, which are prepared on both a positive and negative (exception) basis depending on the type of employee, are intended to meet the effort reporting requirements of OMB Circular A-21, *Cost Principles for Higher Education Institutions* (OMB Circular A-21); however, the bi-weekly time reports for certain departments do not include the activities of the employee on the time report as required by OMB Circular A-21.

Specifically, the University uses two different methods for the recording and approving time for non-academic and hourly employees. The first method, Web Entry, is designed so that employees directly enter their own total hours worked. Payroll costs are allocated to federal and nonfederal projects (funds) based on the initial appointments (budgeted allocation percentages). For the Web Entry method, a supervisor reviews and approves the time and the respective federal and nonfederal project (fund) allocations. The second method, Department Time, is designed so that time is entered centrally by a designated employee. Similar to the Web Entry method, time is allocated to federal and nonfederal projects (funds) based on the initial appointments (budgeted allocation percentages). For these employees, a supervisor reviews the total time reported by an employee; however, the electronic time reports reviewed do not directly contain the federal and nonfederal project (fund) allocations to substantiate the allocations as required by OMB Circular A-21. The University estimates that approximately half of the departments on the Chicago campus use the Web Entry method and half use the Department Time method.

The non-academic and hourly payroll and estimated fringe benefits costs of the major programs for Chicago campus employees were as follows:

Program Name	Payroll Expenditures	Fringe Benefit Expenditures	Total
Research and Development	\$4,078,934	\$1,246,114	\$5,325,048
SNAP	\$423,726	\$129,448	\$553,174
Education and Human Resources	\$16,291	\$4,977	\$21,268
AIDS	\$147,975	\$45,206	\$193,181
MCH Block Grant	\$4,136,281	\$1,263,634	\$5,399,915

Additionally, associated indirect costs are estimated to be 55 to 57% of the payroll and fringe benefit costs, excluding research training grants.

Our audit identified other controls and processes that the University has implemented to mitigate the risk that payroll costs are improperly charged to a federal program. These include required reviews and approvals of the initial appointments of employees (i.e. allocation to federal and nonfederal projects) and monthly reviews by principal investigators (PI's) of labor distribution reports and project ledgers. However, the monthly review by principal investigators is not documented.

OMB Circular A-21, *Cost Principles for Higher Education Institutions*, establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursements contracts, and other

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Current Findings – Federal Compliance

agreements with higher education institutions. To be allowable under federal awards, costs must meet certain general criteria. Those criteria, among other things, require that the expenditures must be allocable, reasonable, and supported by adequate documentation. OMB Circular A-21 (Section J8) requires that the payroll distribution system will allow confirmation of activity allocable to each sponsored agreement and each of the activity needed to identify F & A costs and the functions to which they are allocable.

Additionally, OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*, requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure payroll expenditures are properly supported in accordance with OMB Circular A-21.

In discussing these conditions with University officials, they stated controls and processes exist for the approval of payroll and fringe benefit expenditures for nonacademic and hourly employees to mitigate the risk of payroll costs being improperly charged to a federal program; e.g. after the fact labor redistributions.

Inadequate documentation and lack of required effort certifications may result in the federal funds being expended for unallowable purposes. (Finding Code 09-04)

**Recommendation:**

We recommend the University implement procedures to ensure documentation exists to substantiate the after-the-fact confirmation of activity allocable to each federal grant by the respective employee, principal investigator, or a responsible official.

**University Response:**

Accepted. The University will establish documentation to substantiate the after the fact attestation of time spent and fund allocations for bi-weekly employees.

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Current Findings – Federal Compliance

**Federal Agency:** US Department of Agriculture (USDA)

**Program Name:** Research and Development Cluster  
Cooperative Extension Services

**CFDA # and Program Expenditures:** Various (\$495,076,709)  
10.500 (\$11,027,702)

**Award Numbers:** Various (R&D)  
2008-41100-01300/2009-41100-01300 (10.500)

**Questioned Costs:** Cannot be determined

**Finding 09-05** *Inadequate Documentation for Payroll and Fringe Benefit Expenditures*

The University does not have adequate documentation of payroll and fringe benefit expenditures for employees at the Urbana campus who work on the CES program or the Hatch Grant under the Research and Development Cluster program.

The University does not obtain effort certifications for employees who work on the CES program or the Hatch Grant under the Research and Development Cluster program as required by federal regulations. We reviewed a sample of 30 payroll and fringe benefit expenditures totaling \$88,494 for the CES program and two payroll and one fringe benefit expenditures totaling \$2,624 for the Hatch Grant noting that the effort of these individuals was charged to multiple activities; however, effort certifications were not obtained. Additionally, we noted effort certifications were not obtained for any of the payroll charges used to meet the cost sharing (matching) requirements of the CES program and Hatch Grant. Total payroll and fringe benefit expenditures charged to the CES program for the fiscal year ended June 30, 2009 were \$3,298,151 and \$2,364,529, respectively. Total payroll and fringe benefit expenditures charged to the Hatch Grant for the fiscal year ended June 30, 2009 were \$1,694,592 and \$74,244, respectively. Total payroll and fringe benefit expenditures used to meet the cost sharing (matching) requirement of the CES program and Hatch Grant for the year ended June 30, 2009 were \$11,027,702 and \$15,354,139, respectively. No indirect costs were charged to the CES program or Hatch Grant.

We did note that bi-weekly time reports are prepared for most employees. However, these bi-weekly time reports, which are prepared on both a positive and negative (exception) basis depending on the type of employee, do not include the activities of the employee as required by OMB Circular A-21.

Our audit identified other controls and processes that the University has implemented to mitigate the risk that payroll costs are improperly charged to a federal program. These include required reviews and approvals of the initial appointments of employees (i.e. allocation to federal and nonfederal projects) and monthly reviews by principal investigators (PI's) of labor distribution reports and project ledgers. However, the monthly review by principal investigators is not documented.

Section K of Chapter 3 of the Administrative Handbook for Cooperative Extension Work (dated May 1994) requires compensation of personal services for individuals working on multiple activities to be documented in accordance with the provisions of OMB Circular A-21, *Cost Principles for Higher Education Institutions* (OMB

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Circular A-21) which establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursements contracts, and other agreements with higher education institutions. To be allowable under federal awards, costs must meet certain general criteria. Those criteria, among other things, require that the expenditures must be allocable, reasonable, and supported by adequate documentation. OMB Circular A-21 (Section J.10) requires that the distribution of salaries and wages for professorial and professional personnel be supported by semi-annual or monthly effort certifications under the after the fact activity report method.

OMB Circular A-21, *Cost Principles for Higher Education Institutions*, establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursements contracts, and other agreements with higher education institutions. To be allowable under federal awards, costs must meet certain general criteria. Those criteria, among other things, require that the expenditures must be allocable, reasonable, and supported by adequate documentation. OMB Circular A-21 (Section J8) requires that the payroll distribution system will allow confirmation of activity allocable to each sponsored agreement and each of the activity needed to identify F & A costs and the functions to which they are allocable.

Additionally, OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*, requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure payroll expenditures are properly supported in accordance with OMB Circular A-21.

In discussing these conditions with University officials, they stated they believe the University systems provide adequate supporting documentation for payroll and fringe benefit expenditures claimed for federal reimbursement and cost sharing (matching) under the CES and the Hatch Grant within the Research and Development Cluster.

Inadequate documentation and lack of required effort certifications may result in the federal funds being expended for unallowable purposes. (Finding Code 09-05)

**Recommendation:**

We recommend the University implement procedures to ensure documentation exists to substantiate the after-the-fact confirmation of activity allocable to each federal grant and cost share by the respective employee, principal investigator, or a responsible official.

**University Response:**

Not accepted. The University provided supporting documentation in the form of Banner HR appointment records, time cards, and monthly labor distribution reports for the direct charges of University payroll and fringe benefits claimed for federal reimbursement or used to meet cost sharing (matching) requirements under the University's federal programs.

The University does not agree that a method of effort certification is not occurring. The University utilizes the Activity Reporting System (ARS) and the Banner Time Reporting System to meet reporting requirements associated with receipt of federal formula funds allocated to the University of Illinois. Use of these systems is



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consistent with guidance outlined in the Administrative Manual for the Hatch Act (page 10) and the Administrative Handbook for Cooperative Extension Work (pages 3-28, 29).

ARS is a campus-based system for monitoring, validating and reporting activities and effort in primary mission areas including instruction, research and outreach activity. Source of funds supporting salary, as well as percent effort, are documented in this system. All fund sources and effort are captured and documented, including those from federal formula funds. The system is tied to the Banner HR, Finance and Student modules. Utilizing this system, units review, monitor, and validate the accuracy of fund source and mission area effort for all academic and graduate employees holding appointments in the unit. Modifications to appointments and/or salary funding source are captured in this system. Authorized personnel at the unit level with specific knowledge of employee activities validate the effort information annually.

The Banner Time Reporting System captures funding source and hours worked for all employees paid in a non-salaried, biweekly manner. Supervisors and authorized unit personnel certify accuracy when approving work or benefit time reported in this system.

Authority for receipt and appropriate use of federal formula funding in support of research (Hatch) and extension work (Smith-Lever) rests with the Directors of the Agricultural Experiment Station and the Extension Service in accordance with guidelines outlined in the administrative manuals provided by USDA, including both programmatic and financial reporting. Funds are allocated for use and budgeted in units where programmatic activity occurs. Federal formula funds are not received in direct support of a specific project proposal, principal investigator, or project period in the same way that funds are awarded to faculty who submit successful proposals to NIH, NSF or other granting agencies, including other grant programs provided by USDA. Programmatic oversight for use of these federal formula funds is achieved through annual reporting to USDA through the Plan of Work.

Additionally, the Planning, Reporting and Evaluation System (PRES) brings together several reporting features for Extension professional field staff and hourly program staff that include activity reporting, contact reporting, leave reporting for professional field staff, plan of work impact reporting, and annual self-evaluations.

Financial oversight is achieved through the filing of annual financial reports that outline the amount of appropriation expended, and the amount of required match made available to support the research and extension programs at Illinois in any given fiscal year. Financial information from University accounting systems is utilized to document expenditures associated with federal formula funds and also to document the pool of allowable expenditures associated with required matching.

Given the unique nature of the federal formula fund appropriations, the University believes its systems provide sufficient documentation to meet the requirements for programmatic and financial reporting as outlined in the administrative manuals associated with these funding streams in addition to Circular A-21 requirements. Included is documentation for the ARS system.

In conclusion, the systems in place for reporting meet the requirements of USDA, the funding sponsor. In addition, we note that the A-133 Compliance Supplement Part 4 for USDA, Section G states that the compliance requirement for level of effort is not applicable.

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Current Findings – Federal Compliance

**Auditors' Comment:**

As noted in the finding above, the University does not obtain effort certifications for employees who work on the CES program or the Hatch Grant under the Research and Development Cluster program. Additionally, bi-weekly time reports do not include the activities of employees. Although we acknowledge there are other controls and processes the University has implemented to mitigate the risk that payroll costs are improperly charged to a federal program, we believe the University is not in compliance with documentation requirements for payroll costs under OMB Circular A-21.

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Current Findings – Federal Compliance

**Federal Agency:** US Department of Health and Human Services (USDHHS)

**Program Name:** Maternal and Child Health Services Block Grant to the States (MCH Block Grant)

**CFDA # and Program Expenditures:** 93.994 (\$7,067,476)

**Award Numbers:** 2009-00880/11G6517000/K11G6517120WZ/11G6788000

**Questioned Costs:** Cannot be determined

**Finding 09-06** *Incompatible Allocation Methodologies for Payroll Costs*

The University (Chicago campus) did not use an appropriate methodology for allocating payroll and fringe benefit expenditures for academic personnel to the MCH Block Grant program.

The University operates the Division of Specialized Care for Children (DSCC) through which the University provides rehabilitative and medical treatments to State children with special healthcare needs. The DSCC has multiple funding sources, including the Medicaid Cluster program operated by the Illinois Department of Healthcare and Family Services (DHFS) and the MCH Block Grant program operated by the Illinois Department of Human Services (IDHS). In order to identify the expenditures related to each of the funding sources, the University has established separate funds to account for the expenditures of the DSCC. Although these separate funds (accounts) have been established to identify costs for each of the federal and state programs which fund the operations of the DSCC, the University views the expenditures reported in these funds as being interchangeable among each of the funding sources. Accordingly, the payroll and fringe benefit expenditures for each employee of the DSCC are allocated to the activities of the DSCC based upon the funding expected to be available from each funding source, and not based upon the expected effort of each employee for each of the DSCC's activities as required by federal regulations.

In performing our testwork over the payroll and fringe benefit expenditures allocated to the MCH Block Grant Program, we noted the University used two incompatible methodologies for allocating payroll and fringe benefit expenditures to the MCH Block Grant program. First, the University prepared annual effort confirmations for academic personnel assigned to the DSCC which was intended to certify the accuracy of the planned effort allocated for each employee to each fund (account). In addition, the University performed a random moment time study to determine the DSCC costs that are allocable to the Medicaid Cluster program as required under an intergovernmental agreement with DHFS. In performing the random moment time study, the University accumulated all payroll, fringe benefit, and indirect costs applicable to the DSCC from the separate funds (accounts) discussed above into a single cost pool and applied the results of the random moment time study to determine the expenditures allocable to the Medicaid Cluster program. During our testwork, we noted the results of the random moment time study are not used to record payroll, fringe benefit, and indirect costs in the general ledger and only used to determine the cost of selected activities. As a result, it is highly probable that the costs allocated to the MCH Block Grant program using the plan confirmation method were also reported to DHFS under the random moment study for the Medicaid Cluster program.

Payroll and fringe benefits expenditures allocated to the MCH Block Grant for employees following the plan confirmation effort reporting method were approximately \$463,000 during the year ended June 30, 2009.

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In discussing these conditions with University officials, they stated the program for children with special health care needs is administered in accordance with the guidelines and expectations of the state and federal sponsors. The program is operated as a result of a federal – state partnership to maximize services to the population of children with special health care needs consistent with the objectives of the granting agencies and the requirements for use of funds.

OMB Circular A-21, *Cost Principles for Higher Education Institutions*, establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursements contracts, and other agreements with higher education institutions. To be allowable under federal awards, costs must meet certain general criteria. Those criteria, among other things, require that the expenditures must be allocable, reasonable, and supported by adequate documentation. OMB Circular A-21 (Section J.10) requires that the distribution of salaries and wages must recognize the principle of after-the-fact confirmation or determination so that costs distributed represent actual costs, unless a mutually satisfactory alternative agreement is reached. OMB Circular A-21 (Section D) also requires that costs are not included as a cost or used to meet cost sharing requirements of other federally supported activities of the current or a prior period.

Additionally, OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*, requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure payroll and fringe benefit expenditures are properly supported in accordance with OMB Circular A-21 and are not charged to or used to meet the cost sharing requirement of more than one federal program.

The use of incompatible payroll allocation methodologies could result in the same payroll and fringe benefits being allocated under more than one federal program, which are unallowable costs. (Finding Code 09-06)

**Recommendation:**

We recommend the University work with its federal cognizant agency, DHFS, and IDHS to develop a methodology for documenting and allocating payroll, fringe benefits, and indirect costs of the DSCC in a manner which conforms with federal regulations and which best reflects the actual costs allocable to each of the activities of the DSCC.

**University Response:**

Accepted. The University will work with its cognizant agency, DHFS, and IDHS to develop an approved methodology consistent with federal reporting and other agency requirements.

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**Federal Agency:** US Department of Agriculture (USDA)

**Program Name:** Supplemental Nutrition Assistance Program (SNAP)

**CFDA # and Program Expenditures:** 10.551/10.561 (\$8,061,545)

**Award Numbers:** 81X6287000

**Questioned Costs:** Cannot be determined

**Finding 09-07** *Inadequate Semi-Annual Effort Certifications for the SNAP Program*

Semi-annual effort certifications prepared for the SNAP program at the Urbana campus are not in accordance with federal regulations.

The University has established offices in 77 counties in the State of Illinois to administer and deliver the training and educational programs under the SNAP program. Although the program's activities are coordinated centrally by personnel at the Urbana campus, the University's staff that operate the program's activities are not under the direct supervision of the program coordinator. During our review of the semi-annual expenditure certifications process for employees whose payroll and fringe benefits were charged to the SNAP program, we noted the two semi-annual certifications covering the year ended June 30, 2009 were signed by the program coordinator, rather than by an individual possessing direct knowledge of each employee's activities. Because of the decentralized nature of the SNAP program's operations and these individuals work on multiple activities (projects), we believe it is unlikely the program coordinator is in the position to have the direct knowledge required to certify on behalf of all personnel performing program activities.

Payroll, fringe benefits, and related indirect cost expenditures charged to the SNAP program for employees of the Urbana campus were approximately \$4,918,000 for the year ended June 30, 2009.

OMB Circular A-21, *Cost Principles for Higher Education Institutions*, establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursements contracts, and other agreements with higher education institutions. To be allowable under federal awards, costs must meet certain general criteria. Those criteria, among other things, require that the expenditures must be allocable, reasonable, and supported by adequate documentation. OMB Circular A-21 section J(10)(b)(2)(b) requires that the distribution of salaries and wages represent actual costs and be confirmed by responsible persons with suitable means of verification that the work was performed.

Additionally, OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*, requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure payroll expenditures are properly certified in accordance with OMB Circular A-21.

In discussing these conditions with University officials, they stated that semi-annual certifications for the SNAP Program at the Urbana campus are prepared in accordance with federal regulations.

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Current Findings – Federal Compliance

Failure to ensure semi-annual expenditure certifications are signed by an individual with direct knowledge of the activities of the individuals for whom effort is being certified may result in expenditures being inappropriately charged to the federal program which are unallowable costs. (Finding Code 09-07)

**Recommendation:**

We recommend the University implement procedures to ensure semi-annual expenditure certifications are signed by individuals with direct knowledge of the activities of the employees to which the certifications pertain.

**University Response:**

Not accepted. Effort certifications prepared for the Supplemental Nutrition Assistance Program (SNAP) are in accordance with federal regulations. Per OMB Circular A-21, Section J.10.c.(2).(c). “To confirm that the distribution of activity represents a reasonable estimate of the work performed by the employee during the period, the reports will be signed by the employee, principal investigator, or responsible official(s) using suitable means of verification that the work was performed.”

The semi-annual confirmations for this program are reviewed for accuracy and signed by the Principal Investigator (PI), who is also the program coordinator. The PI has extensive personal knowledge of the program and staff activities, derived by using suitable means of verification that the work was performed which includes: communicating with the county directors through frequent teleconference, e-mail, and face-to-face status meetings. The PI also conducts frequent site visits to each extension office, and has personal contact with every extension employee. The PI knows each employee by name and has an in-depth knowledge of their extension office activities.

Additional sources of information the PI utilizes are the monthly review and approval of all Payroll Labor Distribution reports and the monthly activity reported on “Form B” which is required to be completed by all SNAP staff. Data on Form B includes the date, time, hours worked, and number of program contacts initiated. The Form B reports are posted monthly to the Extension intranet. The PI has access to the reports and can easily see the effort and program activity for each staff person.

The PI is also able to use input from the PRES (previously SEMIS) reporting system to verify staff activity. The PRES system is used by staff to keep regular daily activity records; it was developed to fulfill federal USDA activity/contact reporting requirements for Extension employees. The system is used to track activity associated with a variety of Extension programming and includes specific object codes designated for Food Stamp Nutrition Education program.

A Management Review of this program was conducted by the IDHS Chief of the Bureau of Homeless Services and Supportive Housing who evaluated the performance, the results of the program, and the ability of the Principal Investigator. The report stated, “Staff time records were kept in accordance with the USDA FSNE [now SNAP] program requirements. Staff duties were consistent with the plan. Activities undertaken by UIUC do not supplant nor duplicate existing nutrition education programs.” It also stated the program “has a ledger listing all employees, their wages and fringes showing the amount charged to the program either through a percentage of a “total” or detailed by program with a total. This includes: a) Personnel activity reports for all employees contributing less than 100% of their time; b) Semi-annual approvals of individuals contributing 100% of their time.”

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The summary of the report stated the UIUC program is administered very well and “the tracking system employed by the UIUC is exceptional.” There were no recommendations or findings or required corrective actions.

**Auditors’ Comment:**

As noted in the finding above, the program operations for SNAP are decentralized in 77 counties throughout the State of Illinois. Substantially all of the employees work on multiple federal and non-federal programs (activities). Accordingly, we believe it is unlikely the program coordinator is in a position to have sufficient knowledge to certify on behalf of all personnel performing program activities at more than 77 separate locations.

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Current Findings – Federal Compliance

**Federal Agency:** US Department of Agriculture (USDA)

**Program Name:** Supplemental Nutrition Assistance Program (SNAP)

**CFDA # and Program Expenditures:** 10.551/10.561 (\$8,061,545)

**Award Numbers:** 81X6287000

**Questioned Costs:** Cannot be determined

**Finding 09-08** *Inadequate Procedures to Determine the Allowability of Cost Share Expenditures*

The University does not have an adequate process in place to determine the allowability of certain expenditures used to meet the cost share (matching) requirement of the SNAP Program.

The University is required to meet a cost share requirement of approximately \$8.1 million relative to the SNAP program. The expenditures used to meet the SNAP cost share requirement include expenditures for teacher salaries made by public school districts at which nutrition education programs are presented. The value of the expenditures made by the public school districts for teacher's salaries are estimated by the University based upon an hourly rate derived from the average annual expenditure data reported by the public school district to the Illinois State Board of Education (ISBE). Specifically, the University computes hourly rates for each school district based upon average annual wage expenditures reported to ISBE and multiplies the applicable school district's rate times the number of teacher hours documented by the school district and University personnel delivering the program. However, in determining the estimate of the value of the time spent by the teachers in the educational programs, the University does not have sufficient documentation to ensure that teacher salaries being used to meet the SNAP cost share were not funded by other federal programs operated by the school district. We did note the University receives a certification at the beginning of the year from participating school districts stating that teachers participating in the SNAP educational programs will not be charged to federal program. However, there is no after-the-fact verification to substantiate that participating teacher salaries were not funded by other federal programs. As a result, it is possible that the value of the teacher salaries used to meet the University's cost share requirement under the SNAP program may also have been charged to another federal program or used to meet a cost share requirement of another federal program by the school district which is not allowable under SNAP program regulations.

Teacher salary expenditures used to meet the cost sharing requirement of the SNAP program were \$792,313 for the year ended June 30, 2009.

Appendix C section B.3 of the Food Stamp Nutrition Education Plan Guidance dated March 25, 2008 states the recipient's share of program costs may not include funds paid by the Federal government under another assistance agreement unless authorized under that agreement and its laws or any non-Federal funds contributed for another Federally assisted program unless authorized by Federal legislation. Additionally, OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*, requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure expenditures



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used to meet cost share requirements have not been reimbursed under another federal program or used to meet the cost share requirement of another federal program.

In discussing these conditions with University officials, they stated that the University has an adequate process in place for documenting expenditures used to meet the cost share requirement of the SNAP program.

Failure to ensure expenditures used to meet cost share requirements are not used for other federal programs may result in unallowable expenditures being used to meet cost share requirements. (Finding Code 09-08)

**Recommendation:**

We recommend the University implement procedures to verify expenditures used to meet the SNAP cost share requirement have not been reimbursed under another federal program or used to meet the cost share requirement of another federal program. In addition, the University should be using the actual wages for the teachers participating in the educational program

**University Response:**

Not accepted. The University disagrees with the finding and with facts stated in the finding. Under this program, the mandatory cost-share is a one-to-one match of direct expenditures, not the \$8.1 million matching requirement stated in the finding.

The UI Extension has procedures to verify that teacher salaries used as in-kind cost share are not directly reimbursed from any other federal source of funds. The UI Extension offices require potential program contributors to submit Form A, Confirmation of Community In-Kind Cost Share Contributions. This form, signed by contributors, states, "I confirm the Source of Funding for these contributions are NOT directly or indirectly from Federal Government or Private monies." The form provided by the school officials certifying the source of funding for the teacher salaries has been accepted by the sponsor as documentation supporting this portion of the required cost-share. The University provided the audit firm a copy of this form with this confirmation language.

A Management Review of this program was conducted by the IDHS Chief of the Bureau of Homeless Services and Supportive Housing who evaluated the performance, the results of the program, and the ability of the Principal Investigator. The Management Report stated the record of staff time spent, both paid and in-kind, is accurate and consistently maintained. It also stated program costs, expenditures and donations are accurately and consistently documented with appropriate details and any claimed, in-kind match is documented.

**Auditors' Comment:**

The Form A discussed above is obtained from potential program contributors in advance of the performance of the services (i.e. at the beginning of the program year). There is no after-the-fact verification to substantiate that participating teacher salaries were not funded by other federal programs. As a result, it is possible that the value of the teacher salaries used to meet the University's cost share requirement under the SNAP program may also have been charged to another federal program or used to meet a cost share requirement of another federal program by the school district which is not allowable under SNAP program regulations. Additionally, the University computes hourly rates for each school district based upon average annual wage expenditures reported

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to ISBE, not the actual salary of the teachers that provided services under the SNAP program. Accordingly, we do not believe there is an adequate process in place to determine the allowability of these expenditures used to meet the cost share (matching) requirement.

Additionally, the grant agreement between IDHS and the University requires the University to provide matching expenditures (cost share) of \$10,003,560 from non-federal sources over the term of the grant, which covers more than the current year. Of this amount, an allocable portion for the current year based on a one-to-one ratio is \$8.1 million.

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**Federal Agency:** US Department of Agriculture (USDA)

**Program Name:** Supplemental Nutrition Assistance Program (SNAP)

**CFDA # and Program Expenditures:** 10.551/10.561 (\$8,061,545)

**Award Numbers:** 81X6287000

**Questioned Costs:** \$111,146

**Finding 09-09** *Unsupported Volunteer Rate Used for Cost Share Requirement*

The University used an unsupported rate to value services of volunteers used to meet the cost share (matching) requirement of the SNAP Program.

The University is required to meet a cost share requirement of approximately \$8.1 million relative to the SNAP program. The expenditures used to meet the cost share requirement are funded by several sources, including in-kind contributions from local governmental entities at which nutrition education programs are presented. The in-kind contributions from the local governments include an estimated value for the time spent by volunteers who assist University personnel during the educational programs.

The University has established an estimated hourly rate of \$18.97 which is used to value the services of the volunteers. Management stated the rate was based on an estimated dollar value of volunteer time published by a not-for-profit organization that was established to serve as a leadership forum for charities, foundations, and corporate giving programs. Management further stated that volunteers were performing specialized tasks including materials translation, food preparation demonstrations, and the delivery of curriculum. However, there was no documentation to substantiate what services each volunteer was performing and how it correlated to the hourly rate of \$18.97. As there is no documentation on the specific services provided by the volunteers and a clear link to specialized skills and corresponding values, we believe the minimum hourly wage rate of \$6.55 (in effect during fiscal year 2009) should be used to value these services. As a result, the contributed volunteer services could be overstated by as much as \$111,146.

Appendix C section A.4 of the Food Stamp Nutrition Education Plan Guidance dated March 25, 2008 requires volunteer time or services to a public organization to be computed on a reasonable hourly basis in accordance with the duties being performed or based on the Federal minimum hourly wage established by the United States Department of Labor. Additionally, OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*, requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure contributions of volunteer time are estimated in accordance with program requirements.

In discussing these conditions with University officials, they stated that the rate used for volunteer services is adequately documented and that the federal minimum hourly wage rate is not a more appropriate estimate of the value of these services.

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Failure to appropriately value volunteer services may result in the University not meeting its cost share requirement. (Finding Code 09-09)

**Recommendation:**

We recommend the University implement procedures to ensure rates established to value volunteer services are consistent with the services being provided by the volunteer.

**University Response:**

Not Accepted. The University disagrees that the rate used for volunteer services is undocumented and disagrees that the federal minimum hourly wage rate is a more appropriate estimate of the value of these services.

The University used a rate of \$18.97 per hour to value the services of volunteers. This rate is based on the calculated “Dollar Value of a Volunteer Hour” as compiled by Independent Sector, a leadership forum for charities, foundations, and corporate giving programs. Per documentation the University provided in support of this rate, the value of volunteer time is based on the average hourly earnings of all production and nonsupervisory workers on private nonfarm payrolls (as determined by the Bureau of Labor Statistics). The compiling organization takes this figure and increases it by 12 percent to estimate for fringe benefits. The actual value of a volunteer hour is \$20.25 for 2008.

The \$18.97 rate was used to calculate the budgeted amount for in-kind volunteer activities per the FY09 UIUC Illinois Food Stamp Nutrition Education proposal. This budget, including the value of volunteer services calculated using this rate, was approved by USDA and Illinois Department of Human Services (IDHS).

The federal SNAP guidelines do not require that the rate used for costing volunteer activities be specifically approved. Per the federal SNAP guidelines, the value of a volunteer’s time should be computed on a reasonable hourly basis in accordance with the duties being performed. The volunteers are critical to the mission of the SNAP programs and perform specialized tasks including materials translation, food preparation demonstrations, and the delivery of curriculum, none of which are minimum wage tasks. The University provided information indicating the volunteers provide highly specialized skills, serving as interpreters in classroom settings to assist Hispanic, Chinese, and Somalian students. Using the minimum wage to cost these services would not properly reflect the true value of these services that are critical to the program.

A Management Review of this program was conducted by the IDHS Chief of the Bureau of Homeless Services and Supportive Housing who evaluated the performance, the results of the program, and the ability of the Principal Investigator. The Management Report stated the number and type of staff (credentials and skills) are appropriate to achieve program goals and a system of maintaining and monitoring/evaluating staff competency is in place and is assessed for effectiveness. The report stated the University has the appropriate staffing and credentials to conduct program activities, noting that “para-professional” staff are overseen by professional staff and the “staff was very engaging and knowledgeable about nutritional education.”

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**Auditors' Comment:**

Although management made a general statement that volunteers performed specialized tasks, there is no documentation to substantiate what services were actually provided, nor is there a clear link to specialized skills and corresponding values for the services provided.

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Current Findings – Federal Compliance

**Federal Agency:** National Science Foundation (NSF)  
US Department of Health and Human Services (USDHHS)

**Program Name:** Research and Development Cluster  
Education and Human Resources  
AIDS Education and Training Centers (AIDS)

**CFDA # and Program Expenditures:** Various (\$495,076,709)  
47.076 (\$3,966,723)  
93.145 (\$3,197,968)

**Award Numbers:** Various (R&D)  
08-31820/08-30884/08-17185/07-37002/06-22573/07-15088/03-38215/08-50213/05-  
49245/05-35864/03-38328/03-02119 (47.076)  
3H4AHA00062-07-01 (93.145)

**Questioned Costs:** None

**Finding 09-10**     *Inadequate Documentation for Institutional Letter of Credit Cash Draws*

The University does not have adequate documentation to demonstrate it minimized the time elapsing between the draw (receipt) and expenditure of federal funds for individual awards funded with institutional letters of credit.

The University has established several institutional letters of credit (LOC or LOCs) with federal funding agencies to facilitate cash draws on federally sponsored projects. There are usually numerous individual awards that are drawn from the same LOC. Cash draws for each LOC are calculated weekly by the University's Grants and Contracts Office using a set of queries from the general ledger which summarizes the "claim on cash" (cash basis expenditures less previous cash draws applied) for each grant under the respective LOC and subtracts the aggregate amount of prior draws that have not been applied to the individual awards. Because the calculation for cash draws is performed in total at the LOC level and cash draws are only applied once a month, it is not possible to determine the cash position of an individual grant or whether the University has minimized the time elapsing between the draw down and expenditure of federal funds for each individual grant. Accordingly, we are unable to determine whether the University is in compliance with the cash management regulations.

OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations* (OMB Circular A-110), requires the University to minimize the time elapsing between the transfer of funds from the federal government and the payment of program expenditures. OMB Circular A-110 also requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure cash draws are properly calculated and adequately supported at the individual award level.

In discussing these conditions with University officials, they stated that in accordance with the allowable pooled payment process, the calculation for cash draws is performed in total at the letter of credit level and not on a grant-by-grant basis.

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Failure to adequately document institutional LOC cash draws may result in excessive federal funds being drawn in advance of program expenditures resulting in an interest liability to the Federal government. (Finding Code 09-10)

**Recommendation:**

We recommend the University apply cash after each draw and document the amount of the cash draw applicable to each individual award.

**University Response:**

Not accepted. The University is in compliance with governing federal policies and regulations including OMB Circular A-110, US Treasury regulations, the National Science Foundation (NSF) Grant Policy Manual, and the Health & Human Services (HHS) Grant Policy Statement.

The University has the necessary supporting documentation to validate the amount of each draw requested under all LOC processes. For the institutional LOCs using the pooled payment process, the amount drawn is based on actual reimbursable expenditures and an estimate of immediate cash requirements to carry out the approved programs and projects. Use of this process minimizes the time elapsed between the transfer of funds received and the disbursement of those funds to pay program expenditures.

For each of the institutional LOC draws selected for testing, the University provided a roll-up listing of all grants included in that LOC draw calculation. The roll-up listing included detail at the grant level that supported the total reimbursable amount for the overall institutional LOC draw.

For each of the individual grants selected for testing from the draws above, the University provided detailed inception-to-date transaction data that supported the amount included for that individual grant on the roll-up listing.

Overall draw amounts and totals for individual grants within the LOC draw were proven against the underlying supporting data in the University's financial accounting system. There were no exceptions noted in the testing of the LOC cash draw calculations or draw reports during the audit. In addition, there was no federal interest liability for FY09.

Governing federal policies and regulations do not require recipients using the pooled payment process (pooling method) to immediately apply cash drawn under a letter of credit to each individual award, rather than the LOC pool at the time of the LOC draw. The pooled payment process allows that the cash drawn based on estimated needs to be applied to the LOC pool and to then be subsequently distributed to the individual grants to offset actual costs incurred. The language in these governing federal policies and regulations allows recipient organizations the flexibility to manage LOC draws in a manner that best meets that recipient's operational needs, while remaining in compliance with the governing policies and regulations.

Institutional LOC draws under the pooled payment process are not comparable to grant-by-grant reimbursable cost billings and cannot be treated, or effectively tested, as such.

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On May 1, 2000, 65 FR 25396, OMB published an Advance Notice of Proposed Revision (ANPR) in which comments were sought on several questions relating to Federal requirements for requesting and issuing cash payments under Federal awards. The core issue was whether OMB should amend A-110 to require Federal awarding agencies to make the pooling method of requesting and issuing cash payments under awards available to their award recipients. The conclusion was that revising Circular A-110 did not appear the most effective approach, and that OMB was “committed to encouraging the pooling method for the Circular A-110 community.” Section 22 (c) provides, “Whenever possible, advances shall be consolidated to cover anticipated cash needs for all awards made by the Federal awarding agency to the recipient.” Since the awarding agency must determine when conditions merit making pooled payments to a recipient, the existing text takes a permissive, rather than a mandatory, approach to the issue.”

The OMB notice specifically states that estimates for cash advances are used under a pooled payment process:

"Under a pooled payment process, the recipient estimates the aggregate amount of cash that it will need for all of its awards from the awarding agency and requests a cash advance in that amount. The awarding agency uses a methodology it has developed to estimate how the recipient will distribute the cash advances among its various awards; it then assigns the estimated amounts to awards in its internal accounts."

The OMB notice further upholds that employing a grant-by-grant approach is more burdensome than using a pooled payment process.

The University has established procedures to manage the institutional LOC cash draws using a pooled payment process for each of the 1,995 active grants under the NSF and HHS LOCs. In FY09, approximately \$320 million was drawn under the NSF and HHS LOCs.

In accordance with the allowable pooled payment process, the calculation for cash draws is performed in total at the institutional LOC level and not on a grant-by-grant basis. The cash drawn is posted to the LOC pool after notification of receipt. The cash drawn is subsequently distributed from the LOC pool to individual grants, normally during the week following posting of the monthly payroll. The steps described in this paragraph are segregated to provide an appropriate level of internal control.

To ensure that funds drawn under the LOC are allocated to and subsequently expended under the appropriate program (grant), a quarterly reconciliation by individual grant code is performed by the responsible Grants office for each LOC. A periodic review by the federal funding agency is required by US Treasury regulations Vol 1, Part 6, Chapter 2000, Section 2075.20. According to these regulations, the federal funding agency is required to review the recipient's use of funds no less than quarterly to determine the difference, if any, between the total amount of funds drawn on the letter of credit and disbursements related to the federal programs.

The University is in compliance with governing federal policies and regulations in drawing cash under institutional letters of credit using the pooled payment process.

**Auditors' Comment:**

As noted in the finding above, we were not able to determine the cash position of an individual grant or whether the University had minimized the time elapsing between the draw down and expenditure of federal funds for



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each individual grant. The inability to determine the cash position is based on the fact that cash draws are only posted to each grant once a month and documentation is not maintained for each draw as to how much is attributable to each individual grant. It is our understanding, based on the OMB Circular A-133 compliance supplement and discussions with personnel from various federal inspector general offices, our responsibility is to test the federal cash management regulations at the individual grant level. We will look for clarification of this requirement through the federal findings resolution process.

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Year ended June 30, 2009

Current Findings – Federal Compliance

**Federal Agency:** US Department of Education (USDE)

**Program Name:** 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 (Foreign Language)

**CFDA # and Program Expenditures:** 84.015 (\$3,260,797)

**Award Numbers:** DESUBSCALI2008/P015B060066/P015B0600115/P015B060171/P015B060091/  
P015B030141

**Questioned Costs:** None

**Finding 09-11** *Inability to Test Eligibility of Foreign Language Fellowship Recipients*

The University was not able to provide documentation supporting eligibility determinations made for recipients of fellowships under the Foreign Language program.

The University receives funding under the Foreign Language program for fellowship stipends which are paid to individuals who meet certain program eligibility requirements. During our testwork over 30 individuals who received fellowship stipends, the University stated that it was unable to provide documentation supporting eligibility determinations without the express written consent of the students selected for testing. As a result, we were unable to test whether individuals receiving stipends met the Foreign Language eligibility criteria.

Expenditures made for stipends under the Foreign Language program totaled \$741,406 during the year ended June 30, 2009.

The Higher Education Act of 1965, as amended (Title VI, Part A, Section 602), requires students receiving fellowships to be U.S. citizens, nationals, or permanent residents training in area or international studies and in modern foreign languages programs that have or are developing performance-based language instruction.

In discussing these conditions with University officials, they stated FERPA requirements do not allow the University to share the information required for testing without written approval of the students, and given that the request was made late in the audit cycle, the University did not have adequate time to obtain the required permission.

Failure to provide supporting documentation for eligibility determinations inhibits the ability to perform an audit of the program in accordance with OMB Circular A-133. (Finding Code 09-11)

**Recommendation:**

We recommend the University work with legal counsel and the US Department of Education to clarify whether access to documentation supporting eligibility determinations can be provided to its auditors.

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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – Federal Compliance

**University Response:**

Accepted. Due to Family Educational Rights and Privacy Act (FERPA) requirements, and the late notice of the audit firm of the need to inspect forms protected by FERPA, the University was unable to contact students within the required time frame to obtain approval to release the requested information to the audit firm.

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Year ended June 30, 2009

Current Findings – Federal Compliance

- Federal Agency:** US Department of Agriculture (USDA)  
US Department of Defense (USDOD)  
US Department of Housing and Urban Development (USHUD)  
US Department of Commerce (USDOC)  
US Department of the Interior (USDOJ)  
US Department of Justice (USDOJ)  
US Department of Transportation (USDOT)  
US Library of Congress (USLOC)  
National Aeronautics and Space Administration (NASA)  
US Department of Veterans Affairs (USDVA)  
National Science Foundation (NSF)  
US Environmental Protection Agency (USEPA)  
US Department of Energy (USDOE)  
US Department of Education (USDE)  
US Department of Health and Human Services (USDHHS)  
Corporation for National and Community Service (CNCS)  
US Social Security Administration (USSSA)  
US Department of Homeland Security (USDHS)  
US Agency for International Development (USAID)
- Program Name:** Research and Development Cluster  
Cooperative Extension Services  
Supplemental Nutrition Assistance Program (SNAP)  
Education and Human Resources  
Student Financial Assistance Cluster  
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 (Foreign Language)  
AIDS Education and Training Centers (AIDS)  
Temporary Assistance for Needy Families  
Child Care Cluster  
Maternal and Child Health Services Block Grant to the States (MCH Block Grant)
- CFDA # and Program Expenditures:** Various (\$495,076,709)  
10.500 (\$11,027,702)  
10.551/10.561 (\$8,061,545)  
47.076 (\$3,966,723)  
84.007/84.032/84.033/84.038/84.063/84.268/84.375/  
84.376/84.379/93.264/93.342/93.364/93.925 (\$464,703,423)  
84.015 (\$3,260,797)  
93.145 (\$3,197,968)  
93.558 (\$5,803,087)  
93.575/93.596 (\$4,967,177)  
93.994 (\$7,067,476)

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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – Federal Compliance

**Award Numbers:** Various (R&D)

S09148/H408906008/00078140/8000026125-AG/25-6324-0081-02/3018104479-09-027/08-HHP-374648-0008/H408904313/25-6365-0023-110/S08030/S08064/61-5421B/25-6324-0053-311/Q4098043401/25-6365-0020-149 (10.500)  
81X6287000 (10.551/10.561)  
08-31820/08-30884/08-17185/07-37002/06-22573/07-15088/X256981/03-38215/08-50213/53636/HRD-0413000/P23253-HRD-413000/05-49245/05-35864/Y410676/03-38328/03-02119/07-02872 (47.076)  
P379T090118/T08HP09344A/P376S080118/P063P080118/P007A081306/P007A071306AY07-08/P063P07118AY07-08/P375A07118/P379T090119/T08HP094590100/P379T093182/P375A083182/P376S083182/P268K080118/P268K090118 (84.007/84.032/84.033/84.038/84.063/84.268/84.375/84.376/84.379/93.264/93.342/93.364/93.925)  
DESUBSCALI2008/P015A060091/P015A060066/P015B060066/P015A060013/P015A0600115/P015A060171/P015A060041/P015A060013/P015A060136/P015B0600115/P015B060171/P015B060091/P015B030141 (84.015)  
H-F4-ETH-08-P-PTR-JASW-00/H-F4-TAN-08-P-PTR-GLDS/H-F3-TAN-07-P-PTR-JASW/5219SC/3H4AHA00062-07-01 (93.145)  
81X7165000/81X6957000/81X6957TS1 (93.558)  
81X6522000/81X6561000 (93.575/93.596)  
2009-00880/11G6517000/K11G6517120WZ/11G6788000 (93.994)

**Questioned Costs:** None

**Finding 09-12**     *Inadequate Process for Preparation of Schedule of Expenditures of Federal Awards*

The University did not initially include all federal grants in the schedule of expenditures of federal awards (SEFA).

During our testwork of the SNAP program, we identified expenditures totaling \$1,485,594 that were improperly excluded from the draft schedule of expenditures of federal awards for the year ended June 30, 2009. Upon further review and investigation, management of the University identified 17 federal grants with net expenditures of \$2,561,009 that were improperly excluded from the SEFA . Management subsequently included these grants in the final version of the schedule of expenditures of federal awards that is included in this report.

According to OMB Circular A-133 § .300(d) and (e), a recipient of federal awards is required to prepare appropriate financial statements, including the schedule of expenditures and to ensure that audits required by this part are properly performed and submitted when due. Additionally, OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*, requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program

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Year ended June 30, 2009

Current Findings – Federal Compliance

compliance requirements. Effective internal controls should include procedures to ensure expenditures for all federal awards are accurately and completely reported in the SEFA.

In discussing these conditions with University officials, they stated that through human error federal attributes were not correctly noted during initial award creation and preparation of the draft SEFA.

Failure to prepare a complete and accurate SEFA prevents the University from having an audit properly performed in accordance with OMB Circular A-133 which may result in the suspension of federal funding. (Finding Code 09-12)

**Recommendation:**

We recommend the University review the current process for preparing the schedule of expenditures of federal awards and implement changes necessary to ensure expenditures for all federal awards are properly reported.

**University Response:**

Accepted. The draft version of the SEFA submitted for review to the auditors in November 2009 contained omissions of items for which follow-up was necessary. Due to personnel changes and human error, the follow-up was not completed until the final version of the SEFA intended for inclusion in the published FY09 Audit Report Package was provided to the audit firm. The final version was correct. The University has existing procedures to enter the federal attributes at the time of the award creation in the Banner Grants Module and internal processes to periodically cross-check the accuracy of the required attributes.

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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – Federal Compliance

- Federal Agency:** US Department of Agriculture (USDA)  
US Department of Defense (USDOD)  
US Department of Housing and Urban Development (USHUD)  
US Department of Commerce (USDOC)  
US Department of the Interior (USDOJ)  
US Department of Justice (USDOJ)  
US Department of Transportation (USDOT)  
US Library of Congress (USLOC)  
National Aeronautics and Space Administration (NASA)  
US Department of Veterans Affairs (USDVA)  
National Science Foundation (NSF)  
US Environmental Protection Agency (USEPA)  
US Department of Energy (USDOE)  
US Department of Education (USDE)  
US Department of Health and Human Services (USDHHS)  
Corporation for National and Community Service (CNCS)  
US Social Security Administration (USSSA)  
US Department of Homeland Security (USDHS)  
US Agency for International Development (USAID)
- Program Name:** Research and Development Cluster  
Cooperative Extension Services  
Supplemental Nutrition Assistance Program (SNAP)  
Education and Human Resources  
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 (Foreign Language)  
Student Financial Assistance Cluster  
AIDS Education and Training Centers (AIDS)  
Maternal and Child Health Services Block Grant to the States (MCH Block Grant)
- CFDA # and Program Expenditures:** Various (\$495,076,709)  
10.500 (\$11,027,702)  
10.551/10.561 (\$8,061,545)  
47.076 (\$3,966,723)  
84.007/84.032/84.033/84.038/84.063/84.268/84.375/  
84.376/84.379/93.264/93.342/93.364/93.925 (\$464,703,423)  
84.015 (\$3,260,797)  
93.145 (\$3,197,968)  
93.994 (\$7,067,476)

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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – Federal Compliance

**Award Numbers:** Various (R&D)

S09148/H408906008/00078140/8000026125-AG/25-6324-0081-02/3018104479-09-027/08-HHP-374648-0008/H408904313/25-6365-0023-110/S08030/S08064/61-5421B/25-6324-0053-311/Q4098043401/25-6365-0020-149 (10.500)  
81X6287000 (10.551/10.561)  
08-31820/08-30884/08-17185/07-37002/06-22573/07-15088/X256981/03-38215/08-50213/53636/HRD-0413000/P23253-HRD-413000/05-49245/05-35864/Y410676/03-38328/03-02119/07-02872 (47.076)  
P379T090118/T08HP09344A/P376S080118/P063P080118/P007A081306/P007A071306AY0708/P063P07118AY0708/P375A07118/P379T090119/T08HP094590100/P379T093182/P375A083182/P376S083182/P268K080118/P268K090118 (84.007/84.032/84.033/84.038/84.063/84.268/84.375/84.376/84.379/93.264/93.342/93.364/93.925)  
DESUBSCALI2008/P015A060091/P015A060066/P015B060066/P015A060013/P015A0600115/P015A060171/P015A060041/P015A060013/P015A060136/P015B0600115/P015B060171/P015B060091/P015B030141 (84.015)  
H-F4-ETH-08-P-PTR-JASW-00/H-F4-TAN-08-P-PTR-GLDS/H-F3-TAN-07-P-PTR-JASW/5219SC/3H4AHA00062-07-01 (93.145)  
2009-00880/11G6517000/K11G6517120WZ/11G6788000 (93.994)

**Questioned Costs:** None

**Finding 09-13**     *Inadequate Procedures for Closing Federal Projects*

The University does have adequate procedures in place to ensure federal projects are closed in a timely manner.

The University administers thousands of individual federal projects from several federal agencies and pass-through entities which have varying project periods. The University has formally documented policies and procedures for closing out federally funded projects which generally require projects to be closed within 90 days after the project end date. Procedures have been established to send a notice of terminating accounts to the principal investigator or program coordinator 90 days prior to the project end date. The notice provides information about the process for closing projects and includes an information request for any extensions granted and other project information necessary to complete the project close out. Personnel in the Grants and Contracts Office are responsible for ensuring the University has met its obligations under the project, closing the general ledger accounts, and returning any unexpended grant funds to the federal agency or pass-through entity.

During our review of the schedule of expenditures of federal awards for the year ended June 30, 2009, we noted expenditures (or negative expenditures) were reported for several projects with end dates prior to June 30, 2007. Specifically, we noted the following:



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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – Federal Compliance

Year ended	Number of projects with end date during fiscal year	Year ended June 30, 2009		
		Number of cost transfers	Dollar amount of positive cost transfers	Dollar amount of negative cost transfers
June 30, 2002	5	43	\$6,293	\$(113,639)
June 30, 2003	6	42	84,841	(33,949)
June 30, 2004	15	44	152,757	(442,034)
June 30, 2005	25	128	135,420	(25,929)
June 30, 2006	54	2,427	1,579,259	(2,802,301)
June 30, 2007	169	2,693	1,204,134	(1,400,867)
<b>Totals</b>	274	5,377	3,162,703	(4,818,720)

Upon review of a sample of 60 transactions recorded in projects with end dates prior to June 30, 2007, we noted the vast majority of the transactions selected were to transfer expenditures to the correct project accounts. The underlying transactions being transferred had been erroneously recorded to an incorrect project several years prior to the date of the transfer. Accordingly, the periodic financial reports previously submitted for several of the University's federally funded projects inaccurately included or excluded project expenditures which were later transferred between projects.

OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations* (OMB Circular A-110) requires accurate, current, and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the applicable reporting criteria. OMB Circular A-110 also requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure expenditures (including cost transfers) are allowable in accordance with federal regulations.

In discussing these conditions with University officials, they stated there are valid reasons for delays in grant close-outs.

Failure to close projects and process necessary cost transfers in a timely manner may result in inaccurate periodic financial reports and disallowances of costs. (Finding Code 09-13)

**Recommendation:**

We recommend the University implement procedures to monitor the timeliness of project close outs. Additionally, the University should review its current processes to identify any additional procedures necessary to reduce the number of late cost transfers being processed upon the close out of its federal projects.

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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – Federal Compliance

**University Response:**

Accepted. The University acknowledges the grant closeout process can be complicated and delays may occur for a variety of reasons. There are instances of late award close-out. The causes of late close-out vary depending on the award and the situation. Incremental funding on multi-year awards may be delayed, causing valid and allowable expenditures to post during the wait period. Difficulties in collecting delinquent Accounts Receivable balances or completion of project deliverables may also contribute to delays in the closeout of awards.

The University notes the testing population included only the 274 federally-funded awards (direct and pass-through funding) with project period end dates prior to 7/1/2007 that had transactions posted in FY09, not the full population of all awards that were closed (termed) on all campuses during FY09 – which was 2,926 awards. The number of active awards during FY09 was 8,617 for all campuses. Of the 5,377 transactions noted in the table, 2,570 (48%) were adjusting entries with an absolute value of \$100 or less that were necessary bookkeeping adjustments needed to bring the funds to termination status. In addition 2,716 (51%) were system-generated assessments (such as F&A costs) and are not considered cost-transfers. Further, the University notes that while the close-out process will apply to all the awards listed within this finding, many of the listed awards are currently active.

The University believes adequate controls are in place, and the majority of awards are closed in a timely manner. The University will continue to monitor the timeliness of closeouts.

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Year ended June 30, 2009

Current Findings – Federal Compliance

- Federal Agency:** US Department of Agriculture (USDA)  
US Department of Defense (USDOD)  
US Department of Housing and Urban Development (USHUD)  
US Department of Commerce (USDOC)  
US Department of the Interior (USDOJ)  
US Department of Justice (USDOJ)  
US Department of Transportation (USDOT)  
US Library of Congress (USLOC)  
National Aeronautics and Space Administration (NASA)  
US Department of Veterans Affairs (USDVA)  
National Science Foundation (NSF)  
US Environmental Protection Agency (USEPA)  
US Department of Energy (USDOE)  
US Department of Education (USDE)  
US Department of Health and Human Services (USDHHS)  
Corporation for National and Community Service (CNCS)  
US Social Security Administration (USSSA)  
US Department of Homeland Security (USDHS)  
US Agency for International Development (USAID)
- Program Name:** Research and Development Cluster  
Cooperative Extension Services  
Supplemental Nutrition Assistance Program (SNAP)  
Education and Human Resources  
Student Financial Assistance Cluster  
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 (Foreign Language)  
AIDS Education and Training Centers (AIDS)  
Maternal and Child Health Services Block Grant to the States (MCH Block Grant)
- CFDA # and Program Expenditures:** Various (\$495,076,709)  
10.500 (\$11,027,702)  
10.551/10.561 (\$8,061,545)  
47.076 (\$3,966,723)  
84.007/84.032/84.033/84.038/84.063/84.268/84.375/  
84.376/84.379/93.264/93.342/93.364/93.925 (\$464,703,423)  
84.015 (\$3,260,797)  
93.145 (\$3,197,968)  
93.994 (\$7,067,476)

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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – Federal Compliance

**Award Numbers:** Various (R&D)

S09148/H408906008/00078140/8000026125-AG/25-6324-0081-02/3018104479-09-027/08-HHP-374648-0008/H408904313/25-6365-0023-110/S08030/S08064/61-5421B/25-6324-0053-311/Q4098043401/25-6365-0020-149 (10.500)  
81X6287000 (10.551/10.561)  
08-31820/08-30884/08-17185/07-37002/06-22573/07-15088/X256981/03-38215/08-50213/53636/HRD-0413000/P23253-HRD-413000/05-49245/05-35864/Y410676/03-38328/03-02119/07-02872 (47.076)  
P379T090118/T08HP09344A/P376S080118/P063P080118/P007A081306/P007A071306AY0708/P063P07118AY0708/P375A07118/P379T090119/T08HP094590100/P379T093182/P375A083182/P376S083182/P268K080118/P268K090118 (84.007/84.032/84.033/84.038/84.063/84.268/84.375/84.376/84.379/93.264/93.342/93.364/93.925)  
DESUBSCALI2008/P015A060091/P015A060066/P015B060066/P015A060013/P015A0600115/P015A060171/P015A060041/P015A060013/P015A060136/P015B0600115/P015B060171/P015B060091/P015B030141 (84.015)  
H-F4-ETH-08-P-PTR-JASW-00/H-F4-TAN-08-P-PTR-GLDS/H-F3-TAN-07-P-PTR-JASW/5219SC/3H4AHA00062-07-01 (93.145)  
2009-00880/11G6517000/K11G6517120WZ/11G6788000 (93.994)

**Questioned Costs:** None

**Finding 09-14**     *Inadequate Supporting Documentation for Cost Transfers*

The University does not adequately document cost transfers.

The University has formal policies and procedures which outline the documentation required to support cost transfers and a standard form has been developed to assist the University in collecting supporting documentation for each cost transfer. The standard form provides a series of potential reasons that a cost transfer may be required and prompts the preparer to other sections of the form to provide additional supporting documentation as prescribed by University policy. The form is required to be certified by the principal investigator or another responsible official and must be reviewed and approved by the Grants and Contracts Office.

During our testwork over 210 cost transfers recorded during the year ended June 30, 2009, we were initially provided brief journal entry descriptions as the supporting documentation for each of the cost transfers selected. The journal entry descriptions consisted of a few sentences which generally stated an error had occurred in the original entry and that a transfer was required. These descriptions did not provide sufficient information to allow an independent party to understand the reason the cost transfer was required. Upon further investigation and inquiry, the University was able to provide other support which better described the reasons for some of the cost transfers tested. However, the standard cost transfer form was not completed in accordance with University policy for a majority of the transfers tested. Upon further inquiry, we noted these transfers were initiated by the Grants and Contracts Office in closing out projects and that the standard cost transfer forms were not completed for any cost transfers prepared by the Grants and Contracts Office.

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Current Findings – Federal Compliance

OMB Circular A-21, *Cost Principles for Higher Education Institutions*, establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursements contracts, and other agreements with higher education institutions. To be allowable under federal awards, costs must meet certain general criteria. Those criteria, among other things, require that the expenditures must be allocable, reasonable, and supported by adequate documentation. OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations* (OMB Circular A-110) requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure expenditures (including cost transfers) are adequately documented in accordance with federal regulations and University policy.

In discussing these conditions with University officials, they stated cost transfers are adequately documented and supported in accordance with University policy that meets the requirements of OMB Circular A-21 and OMB Circular A-110.

Failure to adequately document cost transfers may result in unallowable costs being charged to federal programs. (Finding Code 09-14)

**Recommendation:**

We recommend the University implement procedures to ensure costs transfers are adequately documented and supported in accordance with University policy.

**University Response:**

Accepted. The University believes cost transfers are adequately documented and supported in accordance with University policy and requirements of OMB Circular A-21 and OMB Circular A-110. The University has formal written policies for cost transfers for every campus. These policies are followed by Grants Office personnel during their review of cost transfers posted to sponsored project funds. However, the University will consider refinements to internal policies to make it clear that certain administrative transactions, especially those moving minor costs off grant accounts during the close out process, do not required supporting documentation.

The University's cost transfer policies address the type of support and documentation that is to be provided by the departments and/or PIs to support cost transfers. In some circumstances, as outlined in the policies, a standard form GC-81 "Cost Transfer Justification for Sponsored Projects" must be completed and filed with the Grants Office. The GC-81 form is an administrative document developed by the Grants Office to obtain additional supporting information from units. The GC-81 form was not designed for, nor is there a requirement for it to be completed for, transfers made by internal Grants Office personnel in the course of making an administrative adjustment or closing out an award.

The JV text form (FOATEXT) functionality in the University's Banner system is used to attach a brief explanation of the cost transfer to the journal voucher document number. This purpose of FOATEXT is to provide Grants Office personnel basic, general information as outlined in the cost transfer policy and to provide a contact point for follow-up and investigative action if needed. Space in the FOATEXT form is limited to 50 characters per line. Comments provided in the FOATEXT form are not intended to provide an all-encompassing record for independent party review. In addition to reading the brief narrative in the FOATEXT, a review of the

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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – Federal Compliance

grant file and other supporting documentation related to the transfer is often required in order to gain a more complete understanding of the reason for the cost transfer.

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Year ended June 30, 2009

Current Findings – Federal Compliance

**Federal Agency:** US Department of Agriculture (USDA)  
US Department of Defense (USDOD)  
US Department of Housing and Urban Development (USHUD)  
US Department of Commerce (USDOC)  
US Department of the Interior (USDOJ)  
US Department of Justice (USDOJ)  
US Department of Transportation (USDOT)  
US Library of Congress (USLOC)  
National Aeronautics and Space Administration (NASA)  
US Department of Veterans Affairs (USDVA)  
National Science Foundation (NSF)  
US Environmental Protection Agency (USEPA)  
US Department of Energy (USDOE)  
US Department of Education (USDE)  
US Department of Health and Human Services (USDHHS)  
Corporation for National and Community Service (CNCS)  
US Social Security Administration (USSSA)  
US Department of Homeland Security (USDHS)  
US Agency for International Development (USAID)

**Program Name:** Cooperative Extension Services  
Research and Development Cluster  
AIDS Education and Training Centers (AIDS)

**CFDA # and Program Expenditures:** Various (\$495,076,709)  
10.500 (\$11,027,702)  
47.076 (\$3,966,723)  
93.145 (\$3,197,968)

**Award Numbers:** Various (R&D)  
S09148/H408906008/00078140/8000026125-AG/25-6324-0081-02/3018104479-09-027/08-  
HHP-374648-0008/H408904313/25-6365-0023-110/S08030/S08064/61-5421B/25-6324-  
0053-311/Q4098043401/25-6365-0020-149 (10.500)  
3H4AHA00062-07-01 (93.145)

**Questioned Costs:** None

**Finding 09-15** *Improper Reporting of Outlay Amounts in Financial Status Reports*

The University did not prepare its financial status reports in accordance with the selected basis of accounting.

The University is required to prepare periodic financial status reports (SF-269 reports) for awards received directly from federal agencies. The financial status reports, which may be prepared on the cash or accrual basis of accounting, include information on program expenditures, unliquidated obligations, and indirect expenses

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Year ended June 30, 2009

Current Findings – Federal Compliance

charged to the grant. The University has elected to use the cash basis of accounting for all financial status reports. However, during our testwork over 21 financial status reports submitted for the major programs identified above, we noted the outlays reported by the University included certain accruals for expenditures paid subsequent to the reporting period. In addition, the University did not report any unliquidated obligations in the financial status reports.

OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations* (OMB Circular A-110) and the grant agreements, contracts, and other award documents for the major programs identified above, require the University to prepare periodic Financial Status Reports (SF-269 (OMB No. 0348-0039)). The instructions for the financial status report define the cash basis amount for *outlays* on as the sum of actual cash disbursements for the direct costs of goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subrecipients and for *unliquidated obligations* as obligations incurred, but not yet paid. OMB Circular A-110 also requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure financial status reports are prepared using the accurate basis of accounting.

In discussing these conditions with University officials, they stated a default selection on the financial status report was inappropriately set to “cash” and was not changed to “accrual” before the template was completed; this was a training error with new staff.

Failure to prepare reports on the appropriate basis of accounting inhibits the ability of the federal agencies to properly monitor and evaluate the performance of the programs. (Finding Code 09-15)

**Recommendation:**

We recommend the University implement procedures to ensure the information reported in its financial status reports is on the appropriate basis of accounting.

**University Response:**

Accepted. The 'basis selection' box on the reporting template of the financial status report was inadvertently set to default to 'cash.' Due to human error, the default selection was not changed to 'accrual' before reports using this template were created. This is a training issue with new and existing staff in the Grants Post-Award Office and has been addressed. University has not elected to use the cash basis of accounting for all financial status reports. The University has elected to complete required financial status reports using the modified accrual methodology, which is noted in the DS-2 'Cost Accounting Disclosure Statement' for both the Chicago and Urbana campuses. A copy of the DS-2 for each campus was provided to the audit firm. The expenditure costs were reported on the financial status forms under the accrual basis and were accurate. Unliquidated obligations are included in the financial status report when applicable.

**Auditors' Comment:**

As noted in the finding, the outlays reported by the University in the financial status reports included certain accruals for expenditures paid subsequent to the reporting period. However, the reports were not consistently



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prepared by both the Chicago and Urbana campuses. Specifically, the Urbana campus prepared the financial status reports based on expenditures that were accrued at the time the query was generated, while the Chicago campus prepared the reports on the accrual basis.

Regarding the DS-2 form, it contains a question regarding the description of the University's cost accounting system for recording expenses to the federally sponsored agreements (i.e. accrual, modified accrual, cash, or other). However, this disclosure is not intended to apply to how financial status reports are prepared. The financial status reports only have two options, cash or accrual.

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**Federal Agency:** US Department of Agriculture (USDA)  
US Department of Defense (USDOD)  
US Department of Housing and Urban Development (USHUD)  
US Department of Commerce (USDOC)  
US Department of the Interior (USDOJ)  
US Department of Justice (USDOJ)  
US Department of Transportation (USDOT)  
US Library of Congress (USLOC)  
National Aeronautics and Space Administration (NASA)  
US Department of Veterans Affairs (USDVA)  
National Science Foundation (NSF)  
US Environmental Protection Agency (USEPA)  
US Department of Energy (USDOE)  
US Department of Education (USDE)  
US Department of Health and Human Services (USDHHS)  
Corporation for National and Community Service (CNCS)  
US Social Security Administration (USSSA)  
US Department of Homeland Security (USDHS)  
US Agency for International Development (USAID)

**Program Name:** Research and Development Cluster  
Cooperative Extension Services  
Supplemental Nutrition Assistance Program (SNAP)  
Education and Human Resources  
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 (Foreign Language)  
AIDS Education and Training Centers (AIDS)  
Maternal and Child Health Services Block Grant to the States (MCH Block Grant)

**CFDA # and Program Expenditures:** Various (\$495,076,709)  
10.500 (\$11,027,702)  
10.551/10.561 (\$8,061,545)  
47.076 (\$3,966,723)  
84.015 (\$3,260,797)  
93.145 (\$3,197,968)  
93.994 (\$7,067,476)

**Award Numbers:** Various (R&D)  
S09148/H408906008/00078140/8000026125-AG/25-6324-0081-02/3018104479-09-027/08-  
HHP-374648-0008/H408904313/25-6365-0023-110/S08030/S08064/61-5421B/25-6324-  
0053-311/Q4098043401/25-6365-0020-149 (10.500)  
81X6287000 (10.551/10.561)

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08-31820/08-30884/08-17185/07-37002/06-22573/07-15088/X256981/03-38215/08-50213/  
53636/HRD-0413000/P23253-HRD-413000/05-49245/05-35864/Y410676/03-38328/03-  
02119/07-02872 (47.076)  
DESUBSCALI2008/P015A060091/P015A060066/P015B060066/P015A060013/P015A0600  
115/P015A060171/P015A060041/P015A060013/P015A060136/P015B0600115/P015B0  
60171/P015B060091/P015B030141 (84.015)  
H-F4-ETH-08-P-PTR-JASW-00/H-F4-TAN-08-P-PTR-GLDS/H-F3-TAN-07-P-PTR-JASW/  
5219SC/3H4AHA00062-07-01 (93.145)  
2009-00880/11G6517000/K11G6517120WZ/11G6788000 (93.994)

**Questioned Costs:** None

**Finding 09-16**     *Failure to Obtain Suspension and Debarment Certifications from Vendors*

The University did not obtain required certifications that certain vendors were not suspended or debarred from participation in federal assistance programs.

During our review of 240 contractual expenditures for the Research and Development Cluster, Cooperative Extension Services, SNAP, Education and Human Resources, Foreign Language, AIDS, and MCH Block Grant programs, we noted 15 expenditures for which the University did not obtain a suspension and debarment certification from the vendor. Additionally, the University did not perform a verification check with the “Excluded Parties List System” (EPLS) maintained by the General Services Administration for the vendors. Upon further review, we noted the University does not obtain a suspension and debarment certification or perform a verification check with the EPLS from vendors for which it procures goods through a purchase order (i.e. no signed contract). All vendors in our sample for which the University entered into a signed contract appropriately contained a suspension and debarment certification from the vendor.

Total contractual expenditures charged to the major programs during the year ended June 30, 2009 were as follows:

<b>Program Name</b>	<b>Contractual Expenditures</b>
Research and Development	\$103,906,236
Cooperative Extension Services	5,254,350
SNAP	1,824,671
Foreign Language	495,735
Education and Human Resources	359,001
AIDS	243,220
MCH Block Grant	961,384

According to OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations* (OMB Circular A-110), non-federal entities are prohibited from contracting with or making subawards under covered transactions to parties

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Current Findings – Federal Compliance

that are suspended or debarred or whose principals are suspended or debarred. “Covered transactions” include those procurement contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other specified criteria. All nonprocurement transactions (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions. When a non-federal entity enters into a covered transaction with an entity at a lower tier, the non-federal entity must verify that the entity is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking the *Excluded Parties List System (EPLS)* maintained by the General Services Administration, collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity.

OMB Circular A-110 also requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures in place to ensure the required certifications for covered contracts and subawards are received, documented, and contracts not made with a debarred or suspended party.

In discussing these conditions with University officials, they stated the University Purchasing Division has procedures in place which were originally designed to comply with this requirement; however, transition of the process from a paper-based listing for suspended and debarred vendors to an electronic, Web-based listing resulted in an unintended alteration of the process.

Failure to obtain the required certifications or perform verification procedures with the EPLS could result in the payment of federal funds to vendors that are suspended or debarred from participation in federal assistance programs. (Finding Code 09-16)

**Recommendation:**

We recommend the University establish procedures to ensure vendors certify that their organization is not suspended or debarred or otherwise excluded from participation in federal assistance programs.

**University Response:**

Accepted. The failure to comply was due to an oversight; the Purchasing Divisions of the University will perform a verification check with the EPLS for future purchases, effective immediately.

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Current Findings – Federal Compliance

**Federal Agency:** US Department of Agriculture (USDA)  
US Department of Defense (USDOD)  
US Department of Housing and Urban Development (USHUD)  
US Department of Commerce (USDOC)  
US Department of the Interior (USDOI)  
US Department of Justice (USDOJ)  
US Department of Transportation (USDOT)  
US Library of Congress (USLOC)  
National Aeronautics and Space Administration (NASA)  
US Department of Veterans Affairs (USDVA)  
National Science Foundation (NSF)  
US Environmental Protection Agency (USEPA)  
US Department of Energy (USDOE)  
US Department of Education (USDE)  
US Department of Health and Human Services (USDHHS)  
Corporation for National and Community Service (CNCS)  
US Social Security Administration (USSSA)  
US Department of Homeland Security (USDHS)  
US Agency for International Development (USAID)

**Program Name:** Research and Development Cluster  
Cooperative Extension Services  
Supplemental Nutrition Assistance Program (SNAP)  
Education and Human Resources  
AIDS Education and Training Centers (AIDS)  
Maternal and Child Health Services Block Grant to the States (MCH Block Grant)

**CFDA # and Program Expenditures:** Various (\$495,076,709)  
10.500 (\$11,027,702)  
10.551/10.561 (\$8,061,545)  
47.076 (\$3,966,723)  
93.145 (\$3,197,968)  
93.994 (\$7,067,476)

**Award Numbers:** Various (R&D)  
S09148/H408906008/00078140/8000026125-AG/25-6324-0081-02/3018104479-09-027/08-  
HHP-374648-0008/H408904313/25-6365-0023-110/S08030/S08064/61-5421B/25-6324-  
0053-311/Q4098043401/25-6365-0020-149 (10.500)  
81X6287000 (10.551/10.561)  
08-31820/08-30884/08-17185/07-37002/06-22573/07-15088/X256981/03-38215/08-50213/  
53636/HRD-0413000/P23253-HRD-413000/05-49245/05-35864/Y410676/03-38328/03-  
02119/07-02872 (47.076)  
3H4AHA00062-07-01 (93.145)  
2009-00880/11G6517000/K11G6517120WZ/11G6788000 (93.994)

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Current Findings – Federal Compliance

**Questioned Costs:** None

**Finding 09-17**     *Failure to Perform Interest Calculations on Federal Advances*

The University does not calculate interest on federal funds drawn in advance.

The University receives federal funds on an advance basis under the Research and Development Cluster, Cooperative Extension Services, SNAP, Education and Human Resources, AIDS, and MCH Block Grant programs. During our testwork, we noted the University has not performed an interest calculation for any of the programs on which it received advance funding as required by federal regulations.

OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations* (OMB Circular A-110) requires advances of federal funds to be maintained in interest bearing accounts and interest earnings in excess of \$250 to be remitted to the federal government. OMB Circular A-110 also requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure interest calculations are performed and interest is remitted as required.

In discussing these conditions with University officials, they stated the automated process previously used to calculate interest was found to have errors and a manual process was substituted to ensure no excess Federal cash was on hand for Fiscal Year 09 and no interest was due.

Failure to perform required interest calculations results in noncompliance with cash management regulations. (Finding Code 09-17)

**Recommendation:**

We recommend the University implement procedures to calculate interest on federal funds received in advance of expenditures and to remit any interest earned to the appropriate federal agencies as required by federal regulations.

**University Response:**

Accepted. The University had been using an automated process to determine if excess federal cash balances existed and discovered there were errors in the process. The automated process has been replaced with a manual process to ensure the calculations are correct. This manual process will be continued until the system calculations can be corrected. The manual calculation for Fiscal Year 09 was performed and revealed there was no excess federal cash on hand and no interest due.

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**Auditors' Comment:**

We did not test the interest calculation performed by the University. However, we were informed that this calculation was performed in total for all federal awards. We recommend the University work with their Federal cognizant agency (U.S. Department of Education) to determine whether interest calculations should be performed at a lower level, such as by individual letter of credit, program, or federal agency.

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Current Findings – Federal Compliance

**Federal Agency:** US Department of Agriculture (USDA)  
US Department of Defense (USDOD)  
US Department of Housing and Urban Development (USHUD)  
US Department of Commerce (USDOC)  
US Department of the Interior (USDOJ)  
US Department of Justice (USDOJ)  
US Department of Transportation (USDOT)  
US Library of Congress (USLOC)  
National Aeronautics and Space Administration (NASA)  
US Department of Veterans Affairs (USDVA)  
National Science Foundation (NSF)  
US Environmental Protection Agency (USEPA)  
US Department of Energy (USDOE)  
US Department of Education (USDE)  
US Department of Health and Human Services (USDHHS)  
Corporation for National and Community Service (CNCS)  
US Social Security Administration (USSSA)  
US Department of Homeland Security (USDHS)  
US Agency for International Development (USAID)

**Program Name:** Research and Development Cluster  
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 (Foreign Language)  
AIDS Education and Training Centers (AIDS)

**CFDA # and Program Expenditures:** Various (\$495,076,709)  
84.015 (\$3,260,797)  
93.145 (\$3,197,968)

**Award Numbers:** Various (R&D)  
P015A060091/ P015A060041/P015B060091/P015B030141 (84.015)  
3H4AHA00062-07-01 (93.145)

**Questioned Costs:** None

**Finding 09-18** *Inadequate Monitoring of Subrecipient OMB Circular A-133 Audit Reports*

The University is not adequately performing or documenting reviews of subrecipient OMB Circular A-133 audit reports. Additionally, the Chicago campus does not have a system to track and follow-up with subrecipients when OMB Circular A-133 reports have not been received.

The University requires subrecipients expending more than \$500,000 in federal awards during their fiscal year to (1) submit OMB Circular A-133 audit reports or (2) provide written notification that an audit was conducted in



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accordance with OMB Circular A-133 and the schedule of findings and questioned costs disclosed no audit findings relating to the Federal awards that were pass-through the University (notification letter). University staff in the Office of Grants and Contracts are responsible for reviewing the OMB Circular A-133 audit reports and determining whether the audit reports meet the audit requirements of OMB Circular A-133, evaluating the type of audit opinion issued (i.e. unqualified, qualified, adverse), and issuing management decisions on findings reported within required timeframes. However, there is no documentation of the “desk reviews” performed, nor does management use a checklist to help determine whether the audit reports meet the audit requirements of OMB Circular A-133 and whether management decisions have been issued on findings reported within required timeframes. Lastly, we noted the Chicago Campus does not have a process to track and follow-up with subrecipients when OMB Circular A-133 reports or notification letters have not been received.

Additionally, during our testwork over 30 subrecipients of the Research and Development Cluster program, two subrecipients of the Foreign Language program, and three subrecipients of the AIDS program, we noted the following:

- There were three subrecipients of the Research and Development Cluster program and one subrecipient of the Foreign Language program for which a management decision was required, but was not issued by the University.
- There were four subrecipients of the Research and Development Cluster program and one subrecipient of the AIDS program for which no OMB Circular A-133 audit report was received. In addition, these subrecipient files did not contain evidence that follow up procedures had been performed by the University to obtain the missing audit reports.
- There were 19 subrecipients of the Research and Development Cluster program, two subrecipients of the Foreign Language program, and one subrecipient of the AIDS program for which A-133 audit reports were submitted after the nine month filing deadline. These files contained no documentation the University followed up on the delinquent report or approved an extension of the filing deadline.

Subrecipient expenditures under the federal programs for the year ended June 30, 2009 were as follows:

Program	Total Fiscal Year 2009 Subrecipient Expenditures	Total Fiscal Year 2009 Program Expenditures	%
Research and Development Cluster	\$52,770,488	\$495,076,709	10.66%
Foreign Language	551,852	3,260,797	16.92%
AIDS	1,708,736	3,197,968	53.43%

According to OMB Circular A-133 § .400(d), a pass-through entity is required to monitor the activities of subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. According to the OMB Circular A-133 compliance supplement, dated March 2009, a pass-through entity is required to 1) ensure that subrecipients expending \$500,000 or more in Federal awards during the subrecipient’s fiscal year have met the audit requirements of OMB Circular A-133 and that the required audits are completed

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within nine months of the end of the subrecipient's audit period, 2) issue a management decision on audit findings within six months after receipt of the subrecipient's audit report, and 3) ensure that the subrecipient takes timely and appropriate corrective action on all audit findings. In the cases of continued inability or unwillingness of a subrecipient to have the required audits, the pass-through entity shall take appropriate action using sanctions.

In discussing these conditions with University officials on the Chicago (UIC) campus, they stated that the problems were due to inadequate follow-up procedures being in place.

Failure to obtain and adequately review subrecipient OMB Circular A-133 audit reports and issue management decisions in a timely manner may result in federal funds being expended for unallowable purposes and subrecipients not properly administering federal programs in accordance with laws, regulations, and the grant agreement. (Finding Code 09-18)

**Recommendation:**

We recommend the University establish procedures to ensure all subrecipients receiving federal awards have audits performed in accordance with OMB Circular A-133. Additionally, desk reviews of A-133 audit reports should be formally documented using an A-133 desk review checklist and management decisions should be issued within six months.

**University Response:**

Accepted. The University will implement procedures to strengthen oversight of subrecipient monitoring and follow-up activities.

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Current Findings – Federal Compliance

**Federal Agency:** US Department of Agriculture (USDA)

**Program Name:** Cooperative Extension Services

**CFDA # and Program Expenditures:** 10.500 (\$11,027,702)

**Award Numbers:** 2008-41100-01300/2009-41100-01300

**Questioned Costs:** \$1,193

**Finding 09-19** *Unallowable Costs Charged to Federal Program*

The University claimed expenditures that are unallowable under the Cooperative Extension Services (CES) program.

During our review of 30 cost transfers totaling \$259,657 in the CES program, we noted one transfer (expenditure) of \$1,193 that was for an interdepartmental charge for a computer self-insurance plan administered by the University Office of Risk Management, which is an unallowable cost. Total cost transfers in the CES programs were \$1,542,735 during the year ended June 30, 2009.

OMB Circular A-21, *Cost Principles for Higher Education Institutions*, establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursements contracts, and other agreements with higher education institutions. To be allowable under federal awards, costs of insurance or of any contributions to any reserve covering the risk of loss of, or damage to, property and equipment must be specifically required or approved by the Federal Government (OMB Circular A-21, Section J-25).

Additionally, OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*, requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure expenditures are allowable in accordance with program regulations.

In discussing these conditions with University officials, they stated they believed the \$1,193 charge was an allowable expenditure.

Failure to properly determine the allowability of costs in accordance with program regulations may result in costs inconsistent with program objectives being charged to federal programs. (Finding Code 09-19)

**Recommendation:**

We recommend the University implement procedures to ensure only expenditures made for allowable costs are claimed.

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**University Response:**

Accepted. The questioned costs will be transferred and in the future, insurance expenditures will be charged to non-federal funds.

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Current Findings – Federal Compliance

**Federal Agency:** US Department of Agriculture (USDA)  
US Department of Education (USDE)

**Program Name:** Cooperative Extension Services  
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 (Foreign Language)

**CFDA # and Program Expenditures:** 10.500 (\$11,027,702)  
84.015 (\$3,260,797)

**Award Numbers:** 2008-411000-01300/2009-411000-01300 (10.500)  
P015A060091 (84.015)

**Questioned Costs:** \$2,120

**Finding 09-20** *Inadequate Supporting Documentation for Interdepartmental Charges*

Adequate supporting documentation does not exist to substantiate interdepartmental services charged to the Foreign Language and Cooperative Extension Services programs.

During our review of 90 other than personal services expenditures charged to the Foreign Language and Cooperative Extension Services programs totaling \$111,036 and \$706,771, respectively, we noted adequate supporting documentation does not exist to substantiate two interdepartmental service charges. Specifically, we noted the University charged CD duplication fees of \$2,000 to the Foreign Language program based upon an unsubstantiated hourly rate of \$40. The University also charged CD purchases of \$120 to the cooperative extension services program based on an unsubstantiated rate of \$8 per CD. These expenditures represent direct charges to the program and the University was unable to demonstrate that the amounts charged to the federal programs were based on the actual costs associated with their production. Total other than personal services expenditures charged to the Foreign Language and Cooperative Extension Services programs were \$495,735 and \$4,613,651 during the year ended June 30, 2009.

OMB Circular A-21, *Cost Principles for Higher Education Institutions*, establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursements contracts, and other agreements with higher education institutions. To be allowable under federal awards, costs must meet certain general criteria. Those criteria, among other things, require that the expenditures must be allocable, reasonable, and supported by adequate documentation.

Additionally, OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*, requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure all expenditures are properly supported in accordance with OMB Circular A-21.

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In discussing these conditions with University officials, they stated they believe the charges are allowable and adequately supported.

Failure to properly document expenditures charged to the University's federal programs results in unallowable costs. (Finding Code 09-20)

**Recommendation:**

We recommend the University implement procedures to ensure all expenditures charged to the federal programs are adequately supported and based on actual costs incurred.

**University Response:**

Accepted. The University believes adequate documentation to support the charges in question exists. However, it will review supporting documentation requirements within internal cost justification procedures.

The \$2,000 questioned charge supported production of a video for the Foreign Language Program (approximately \$1460/month) and CD duplication (approximately \$398/month); the amounts charged were based on published rates. The University provided an itemized billing and the published rates to support the charges.

The \$120 questioned charge supported the purchase of 16 copies of the "Schools Online" CD, an educational tool for the CES Program used in a teacher professional development session conducted in Montgomery County. The University provided a copy of the invoice and the published rates to support the charge.

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Current Findings – Federal Compliance

**Federal Agency:** US Department of Agriculture (USDA)

**Program Name:** Supplemental Nutrition Assistance Program (SNAP)

**CFDA # and Program Expenditures:** 10.551/10.561 (\$8,061,545)

**Award Numbers:** 81X6287000

**Questioned Costs:** None

**Finding 09-21** *Inaccurate Quarterly Expenditure Reports Prepared for the SNAP Program*

The University did not accurately report federal expenditures in quarterly reports for the SNAP Program submitted to the Illinois Department of Human Services (IDHS).

The University is required to prepare a quarterly expenditure report for the SNAP program which identifies the expenditures incurred to date under the federal award and used to meet the matching requirement. The quarterly expenditure reports are used by IDHS to determine the amount to be reimbursed to the University (reported on the line item “Total IDHS Share”) and to monitor the University’s progress towards the matching requirement.

During our testwork over the quarterly expenditure report submitted for the quarter ended December 31, 2008, we noted the University improperly reported the “Total IDHS Share” line item as half of the combined amounts of federal and matching expenditures. As a result, the “Total IDHS Share” line item was overstated by \$321,891 for the quarter ended December 31, 2008. Upon review of the quarterly reports submitted during the University’s fiscal year, we noted the following differences in the amounts reported for the “Total IDHS Share line” item:

Quarter Ended	Amount Reported	Correct Amount	Difference
December 31, 2008	1,348,163	1,026,272	321,891
March 31, 2009	1,638,883	1,374,579	264,304
June 30, 2009	1,849,551	2,435,745	(586,194)

The University indicated that IDHS requested these amounts to be reported this way as the federal expenditures and matching expenditures all qualify for federal reimbursement; however, the matching expenditures include in-kind contributions from local governments which are not allowed to be reimbursed from federal sources.

The Illinois Food Stamp Nutrition Education Plan/Supplemental Nutrition Assistance Program Nutrition Education and the grant agreement between IDHS and the University, require the University to provide matching expenditures (cost share) of \$10,003,560 from non-federal sources.

Additionally, OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*, requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with

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Current Findings – Federal Compliance

federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure quarterly expenditure reports accurately report the grantor's share of expenditures.

In discussing these conditions with University officials, they stated they believe the data in the table is inaccurate, and it does not follow the billing methodology that is approved by the funding agency.

Failure to prepare accurate reports inhibits the ability of the grantor to properly monitor and evaluate the performance of the program activities. (Finding Code 09-21)

**Recommendation:**

We recommend the University implement procedures to ensure the quarterly expenditure reports accurately reflect the grantor's share of expenditures.

**University Response:**

Not accepted. IDHS approved the University's billing and reporting methodology for the federal expenditures on this program. Under this program, the mandatory cost-share is a one-to-one match of direct expenditures, not the \$10 million matching requirement as stated in the finding. The federal expenditures on this program are accurately reported; the data in the table for this finding is inaccurate because it does not follow the billing methodology approved by the funding agency, IDHS.

**Auditors' Comment:**

As discussed in the finding above, we believe the report is inaccurate and results in the improper reimbursement of expenditures under the SNAP program. Additionally, the grant agreement between IDHS and the University requires the University to provide matching expenditures (cost share) of \$10,003,560 from non-federal sources over the term of the grant, which covers more than the current year. Of this amount, an allocable portion for the current year based on a one-to-one ratio is \$8.1 million.



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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – Federal Compliance

**Federal Agency:** US Department of Agriculture (USDA)  
US Department of Defense (USDOD)  
US Department of Housing and Urban Development (USHUD)  
US Department of Commerce (USDOC)  
US Department of the Interior (USDOI)  
US Department of Justice (USDOJ)  
US Department of Transportation (USDOT)  
US Library of Congress (USLOC)  
National Aeronautics and Space Administration (NASA)  
US Department of Veterans Affairs (USDVA)  
National Science Foundation (NSF)  
US Environmental Protection Agency (USEPA)  
US Department of Energy (USDOE)  
US Department of Education (USDE)  
US Department of Health and Human Services (USDHHS)  
Corporation for National and Community Service (CNCS)  
US Social Security Administration (USSSA)  
US Department of Homeland Security (USDHS)  
US Agency for International Development (USAID)

**Program Name:** Research and Development Cluster

**CFDA # and Program Expenditures:** Various (\$495,076,709)

**Award Numbers:** Various

**Questioned Costs:** None

**Finding 09-22**     *Inaccurate Amounts Reported in Annual Financial Status Reports*

The University did not accurately report indirect costs in its annual financial status reports submitted for the Research and Development Cluster program.

The University is required to prepare periodic expenditure reports for its Research and Development Cluster program awards. These reports are intended to identify the federal expenditures and unliquidated obligations for the grant during the period reported, as well as the indirect cost base, the applicable indirect cost rate, and amount of indirect costs attributable to the award. During our testwork over 30 Research and Development Cluster program awards, we selected twelve annual financial status reports submitted during the fiscal year ended June 30, 2009. We noted the indirect cost base reported in one report tested (for the Urbana campus) was calculated using inception to date expenditures instead of expenditures for the period covered by the report which resulted in an overstatement of the indirect cost base of \$386,199. Consequently, the amount of indirect costs reported for the period was overstated by \$204,685.

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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – Federal Compliance

OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations* (OMB Circular A-110) and the grant agreements, contracts, and other award documents for the major programs identified above, require the University to prepare periodic Financial Status Reports (SF-269 (OMB No. 0348-0039)). The instructions for the financial status report require information relative to indirect costs charged to the federal programs to be presented for the current reporting period. OMB Circular A-110 also requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure data reported in financial status reports is accurate.

In discussing these conditions with University officials, they stated the exception noted was due to human error and impacted only one interim financial status report for a National Institute of Health (NIH) award.

Failure to prepare accurate reports inhibits the ability of the grantor to properly monitor and evaluate the performance of the program activities. (Finding Code 09-22)

**Recommendation:**

We recommend the University implement procedures to ensure the financial status reports submitted for its federal awards are accurate.

**University Response:**

Accepted. The exception noted was due to human error and impacted only one interim financial status report (FSR) for a National Institute of Health (NIH) award. The misstatement in Section 11 of the standard form 269 FSR incorrectly noted the F&A basis and costs on an inception-to-date basis rather than an annual basis. The University disagrees that this finding applies to every agency within the R&D cluster. This single report error cannot be classified as a systemic or overall procedural error, and did not result in the reporting of any excess costs to the sponsor.

The affected agency's guidelines include the following statement, "There may be instances where the grantee is required to revise or amend a previously submitted FSR." This text constitutes the agency's recognition that errors will occasionally occur, and their expectation that the reports will be subsequently corrected upon discovery of the error. In this instance, a revised FSR was submitted to the sponsor within the approved timeframe for completing the revision. The appropriate personnel were given refresher training on this topic.

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Year ended June 30, 2009

Current Findings – Federal Compliance

**Federal Agency:** US Department of Agriculture (USDA)

**Program Name:** Cooperative Extension Services

**CFDA # and Program Expenditures:** 10.500 (\$11,027,702)

**Award Numbers:** 2008-41100-01300/2009-41100-01300

**Questioned Costs:** None

**Finding 09-23** *Inadequate Cash Management Procedures*

The University does not have adequate procedures in place to ensure cash draws are properly calculated for the Cooperative Extension Services (CES) program.

The University draws funds for the CES program on a reimbursement basis. During our testwork over 30 cash draws, we noted two draws on September 1, 2008 for which the University drew in excess of the available unreimbursed expenditures. Specifically, we noted the following:

<b>Project</b>	<b>Actual Draw Amount</b>	<b>Available Unreimbursed Expenditures</b>	<b>Difference (Over Draw)</b>
1601108	\$1,052,000	\$153,023	\$898,977
1601608	143,000	14,274	128,726

Upon further discussion with management, it was determined the over draws occurred because the prior draw in August 2008 was not recorded (posted) to the applicable federal projects in the general ledger until after the draws above were calculated. Additionally, it does not appear that an adequate supervisory review was performed to ensure the draw calculations were properly performed.

OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*, requires nonfederal entities to minimize the time elapsing between the transfer of funds and disbursement by the recipient. Additionally, OMB Circular A-110 requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure cash draws are properly performed in accordance with the provisions of the grant agreement and Federal regulations.

In discussing these conditions with University officials, they stated a mistake was made in normal draw procedures due to human error, but normal procedures and supervisory review procedures are adequate an in compliance with requirements of OMB Circular A-110.

Failure to establish adequate cash management procedures may result in noncompliance with Federal regulations and an interest liability to the U.S. Department of Agriculture. (Finding Code 09-23)

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Year ended June 30, 2009

Current Findings – Federal Compliance

**Recommendation:**

We recommend the University implement procedures to minimize the time elapsing between the drawdown of Federal funds and the disbursement of those funds in accordance with federal regulations and University policies and procedures.

**University Response:**

Accepted. The University agrees a mistake was made in normal draw procedures due to human error. The University does not agree supervisory review was inadequate, or that provisions of OMB Circular A-110 were violated. When the error was identified, process changes were made to ensure the previous draw was recorded in Banner before the next draw was performed. This process change ensures the claim on cash balances in Banner (and the unbilled receivables) would then be accurate.

The objective of supervisory review is to provide reasonable assurance that processes are performed as intended. The extent of review is influenced by many factors, including, complexity of the process, risk and consequences of error, experience of the preparer, and other controls in place that will catch an error. In this case, the error resulted from a timing difference that would not have been discovered by a supervisory review of the draw process and would only have been detected by performing a detailed analysis of the underlying data.

This error was discovered and corrected by the University in September 2008 and before the start of FY09 audit testing. In addition, another control process, the monthly bank reconciliation for September 2008, would have identified the error if it had not been already been discovered and corrected.

Circular A-110 requires internal controls be designed and maintained to reasonably ensure compliance with laws, regulations and program requirements. The University believes the controls described above provide such reasonable assurance.

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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – Federal Compliance

**Federal Agency:** US Department of Agriculture (USDA)  
US Department of Defense (USDOD)  
US Department of Housing and Urban Development (USHUD)  
US Department of Commerce (USDOC)  
US Department of the Interior (USDOI)  
US Department of Justice (USDOJ)  
US Department of Transportation (USDOT)  
US Library of Congress (USLOC)  
National Aeronautics and Space Administration (NASA)  
US Department of Veterans Affairs (USDVA)  
National Science Foundation (NSF)  
US Environmental Protection Agency (USEPA)  
US Department of Energy (USDOE)  
US Department of Education (USDE)  
US Department of Health and Human Services (USDHHS)  
Corporation for National and Community Service (CNCS)  
US Social Security Administration (USSSA)  
US Department of Homeland Security (USDHS)  
US Agency for International Development (USAID)

**Program Name:** Research and Development Cluster  
Cooperative Extension Services

**CFDA # and Program Expenditures:** Various (\$495,076,709)  
10.500 (\$11,027,702)

**Award Numbers:** Various (R&D)  
S09148/H408906008/00078140/8000026125-AG/25-6324-0081-02/3018104479-09-027/08-  
HHP-374648-0008/H408904313/25-6365-0023-110/S08030/S08064/61-5421B/25-6324-  
0053-311/Q4098043401/25-6365-0020-149 (10.500)

**Questioned Costs:** None

**Finding 09-24** *Failure to Follow Property Management Regulations*

The University did not consistently follow property management regulations relative to equipment purchased with federal funding from the Research and Development Cluster and Cooperative Extension Services programs.

The University conducts research and extension services in multiple locations on each of its three campuses, as well as at off-campus locations throughout the State. Equipment items purchased with federal funds are utilized at each of these locations. The University identifies all equipment in its property management records with individually assigned asset numbers and each individual asset record includes the specific location of the asset, the federal award general ledger account number which funded the purchase of the asset, and other required

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Year ended June 30, 2009

Current Findings – Federal Compliance

information. An asset tag with the assigned asset number is affixed to each asset in accordance with University policy and State Property Management Regulations.

During our physical observation of 30 pieces of equipment purchased with Research and Development Cluster funds and 34 pieces of equipment purchased with Cooperative Extension Services Program funds, we noted the following:

- One item included on the Research and Development Cluster inventory list (with a cost value of \$4,290) and four items included on the Cooperative Extension Services inventory list (with cost values totaling \$18,427) could not be located for observation.
- Two items included on the Research and Development Cluster inventory list (with cost values totaling \$26,049) and one item included on the Cooperative Extension Services inventory list (with a cost value totaling \$6,685) did not have the property control tags affixed to the assets.

As of June 30, 2009, the cost value of equipment purchased with Research and Development Cluster and Cooperative Extension Services Program funds was \$235,751,416 and \$6,145,004, respectively.

OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations* (OMB Circular A-110) requires that equipment be used in the program which acquired it or, when appropriate, other federal programs. Additionally, OMB Circular A-110 requires the University to implement an appropriate control system to safeguard equipment and to ensure equipment is adequately maintained.

Additionally, OMB Circular A-110 requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure equipment inventory records are accurate and equipment items are properly tagged.

In discussing these conditions with University officials, they stated extensive policies and procedures are in place to ensure control over equipment. The property accounting records of the University had identified the items as being within the assigned units; however, the University could not locate certain items during the audit for several reasons. Some of these items were more than 10 years old and may have been disposed of by the units without notifying University Property Accounting. Other items could not be located in the relatively short time available during the audit, in part because of the large size and highly decentralized nature of the University; these may be located in a subsequent inventory cycle. Regarding cases of inventory tags not being affixed to certain assets, University management stated that some of these instances can be challenging to manage. They noted one instance of a missing tag related to an equipment item used in a swine barn that is exposed to farm animals and animal waste. In another instance, the equipment item with the missing tag was subject to hygienic and sanitary protocols requiring disinfecting after each use, which deteriorated the tag adhesive.

Failure to maintain accurate property records and tag equipment purchased with federal funds prohibits the University from properly safeguarding and maintaining equipment and may result in federal programs not receiving the appropriate share of proceeds from the disposals of equipment purchased with federal funds. (Finding Code 09-24)

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Year ended June 30, 2009

Current Findings – Federal Compliance

**Recommendation:**

We recommend the University implement procedures to ensure property records accurately reflect equipment on-hand and to ensure equipment items are properly tagged in accordance with property management regulations.

**University Response:**

Accepted. The University will continue its ongoing efforts to ensure that its property control policies/procedures are followed and identify opportunities for improvement.

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Year ended June 30, 2009

Current Findings – Federal Compliance

**Federal Agency:** US Department of Education (USDE)  
US Department of Health and Human Services (USDHHS)

**Program Name:** Student Financial Assistance Cluster

**CFDA # and Program Expenditures:** 84.007/84.032/84.033/84.038/84.063/84.268/84.375/  
84.376/84.379/93.264/93.342/93.364/93.925 (\$464,703,423)

**Award Numbers:** P379T090118/T08HP09344A/P376S080118/P063P080118/P007A081306/  
P007A071306AY07-08/P063P07118AY07-08/P375A07118/P379T090119/  
T08HP094590100/P379T093182/P375A083182/P376S083182/P268K080118/  
P268K090118 (84.007/84.032/84.033/84.038/84.063/84.268/84.375/84.376/84.379/93.26  
4/ 93.342/93.364/93.925)

**Questioned Costs:** \$10,459

**Finding 09-25** *Failure to Properly Complete Required Verification Procedures*

The University did not properly perform verification procedures for students at the Urbana campus.

In order to validate the accuracy of information reported by applicants for financial aid, USDE requires schools participating in federal student financial assistance programs to perform procedures to verify the accuracy of student financial and household information used to compute the expected family contribution (EFC) of each applicant. The EFC is used by the schools to determine the types and amounts of federal student financial aid each student is eligible to receive. USDE selects students for verification and schools are required to establish and follow a verification policy that complies with the federal regulations.

The University verifies the Institutional Student Information Records (ISIR) for all students selected by the USDE central processor at its Urbana and Springfield campuses and operates a quality assurance program at its Chicago campus. As such, the financial aid system has been designed to place a hold flag on the student awards for all students selected by the central processor for verification at the Urbana and Springfield campuses and for students meeting the verification selection criteria established by the University at the Chicago campus. The hold flag prevents disbursement of financial aid awards until the flag is manually removed by a financial aid counselor upon completion of the verification procedures.

During our testwork over 85 students (45 from Urbana, 15 from Chicago, and 25 from Springfield) selected for verification, we noted the following exceptions:

- Untaxed income of \$5,317 reported on the verification worksheet by one Urbana student was not included on the original ISIR and was not corrected by the University. As a result, the EFC for this student was understated by \$547 and the student's Pell grant was overawarded by \$600.
- The parental foreign tax return submitted for one Urbana student was not translated to determine whether or not income was earned by the parent or if the adjusted gross income (AGI) amount reported was accurate. Federal awards disbursed to this individual were \$9,859.



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Year ended June 30, 2009

Current Findings – Federal Compliance

- The AGI reported on the ISIR for one Urbana student selected for testwork was overstated by \$1,000 which resulted in an overstatement of the student's EFC by \$212. Consequently, the student's Pell grant was underawarded by \$200.

During the year ended June 30, 2009, there were 7,956 students subject to verification procedures at all three of the University's campuses.

An institution shall require each applicant whose application is selected by the central processor, based on edits specified by USDE, to verify the items specified in 34 CFR section 668.56. The institution shall also require applicants to verify any information used to calculate expected family contribution (EFC) it has reason to believe is inaccurate.

OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*, requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include establishing procedures to ensure required documentation used to verify student information is obtained and evaluated prior to disbursement of Title IV funds. Additionally, corrections should be made as required by federal regulations and documentation of the performance of verification procedures should be maintained in the student's financial aid file.

In discussing these conditions with University officials, they stated the cause was human error.

Failure to properly perform verification procedures in accordance with federal regulations may result in students receiving awards for which they are not eligible which would result in unallowable costs or may result in students not receiving awards that they may be entitled to receive. (Finding Code 09-25)

**Recommendation:**

We recommend the University implement additional procedures to ensure adequate supporting documentation is obtained and evaluated by financial aid counselors prior to disbursing federal funds to students selected for verification.

**University Response:**

Accepted. The Office of Student Financial Aid believes the student mentioned in bullet #2 of the finding was eligible to receive the federal awards disbursed in the amount of \$9,859; however, the Office accepts the recommendation and will review and update procedures to ensure adequate supporting documentation is obtained and evaluated by financial aid staff prior to disbursing federal funds to students selected for verification.

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Year ended June 30, 2009

Current Findings – Federal Compliance

**Federal Agency:** US Department of Education (USDE)  
US Department of Health and Human Services (USDHHS)

**Program Name:** Student Financial Assistance Cluster

**CFDA # and Program Expenditures:** 84.007/84.032/84.033/84.038/84.063/84.268/84.375/  
84.376/84.379/93.264/93.342/93.364/93.925 (\$464,703,423)

**Award Numbers:** P379T090118/T08HP09344A/P376S080118/P063P080118/P007A081306/  
P007A071306AY07-08/P063P07118AY07-08/P375A07118/P379T090119/  
T08HP094590100/P379T093182/P375A083182/P376S083182/P268K080118/  
P268K090118 (84.007/84.032/84.033/84.038/84.063/84.268/84.375/84.376/84.379/93.26  
4/ 93.342/93.364/93.925)

**Questioned Costs:** \$3,757

**Finding 09-26** *Failure to Perform Return of Fund Calculations*

The University did not perform return of fund calculations as required by federal regulations.

The University is required to determine whether student financial assistance recipients complete the course for which they enroll and receive student financial assistance awards. For those recipients who officially withdraw from their courses and those recipients who withdraw without providing any notification (do not earn any of their planned credit hours), the University is required to determine whether any of the student financial assistance awarded is required to be returned to the federal government. During our testwork over 75 returns of Title IV funds calculations (30 from Urbana, 30 from Chicago, and 15 from Springfield), we noted one instance in which the return of fund calculation for a Springfield campus student who withdrew without providing notification was not completed. The funds required to be returned for this student totaled \$2,226.

The University awarded approximately \$475,480,699 in federal financial assistance to students during the year ended June 30, 2009.

According to 34 CFR 668.22(j)(2), an institution must determine the withdrawal date for a student who withdraws without providing notification to the institution no later than 30 days after the end of the earlier of the (1) payment period or period of enrollment; (2) academic year in which the student withdrew; or (3) educational program from which the student withdrew. Additionally, OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*, requires nonfederal entities receiving awards to establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal control should include procedures to ensure returns of Title IV funds are performed in accordance with program regulations.

In discussing these conditions with University officials, they stated the RT24 calculation was done, but due to human error was never entered into the system to generate the return of funds to the appropriate aid program.

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Year ended June 30, 2009

Current Findings – Federal Compliance

Failure to perform all required return of funds calculation results in unallowable costs being charged to federal programs. (Finding Code 09-26)

**Recommendation:**

We recommend the University review its procedures for identifying students who withdraw without notification to ensure all required return of fund calculations are performed.

**University Response:**

Accepted. The University agrees to review procedures for identifying students who withdraw without notification to ensure all required return of fund calculations are performed.

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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – Federal Compliance

**Federal Agency:** US Department of Education (USDE)

**Program Name:** Student Financial Assistance Cluster

**CFDA # and Program Expenditures:** 84.007/84.032/84.033/84.038/84.063/84.268/84.375/  
84.376/84.379/93.264/93.342/93.364/93.925 (\$464,703,423)

**Award Numbers:** None (84.032)  
P268K090118/P268K080118 (84.268)

**Questioned Costs:** None

**Finding 09-27** *Inaccurate and Untimely Reporting of Student Status Changes*

The University did not submit changes in the enrollment status of borrowers under the Federal Family Education Loan (FFEL) and Federal Direct Loan (Direct Loan) programs within required timeframes.

The University is required to report changes in a student's enrollment status to the National Student Loan Data System (NSLDS) on a periodic basis to ensure student borrowers of the FFEL and Direct Loan programs begin repaying their federal loans in a timely manner. During our testwork over 15 borrowers of the FFEL program and 60 borrowers under the Direct Loan program that graduated, withdrew, or dropped out during the fiscal year, we noted the following:

- Seven status changes for withdrawn students under the FFEL program at the Springfield campus were inaccurately reported to NSLDS as full-time (F), half-time (H), or less than half-time (L) status rather than as withdrawn (W) status. Upon further review, we noted these items pertain to students who withdrew or dropped out in the Spring and Summer semesters and it is the Springfield campus' policy to report withdrawals in the first reporting period in the following semester after they confirm the student does not enroll.
- Four status changes for withdrawn students under the Direct Loan program at the Urbana campus were inaccurately reported to National Student Loan Data System (NSLDS) as full-time (F), half-time (H), or less than half-time (L) status rather than as withdrawn (W) status. Upon further review, we noted these items relate to students who have dropped out and it is the Urbana campus' practice to report unofficial withdrawals (students who drop out) in the first reporting period in the following semester after they confirm the student does not enroll.
- Two status changes for withdrawn students under the FFEL program were not reported within the required timeframes. Delays in reporting these status changes were one and two days.
- Five status changes for withdrawn students under the Direct Loan program were not reported within the required timeframes. Delays in reporting these status changes ranged from 42 to 122 days.

The University disbursed loans totaling \$16,907,306 and \$370,601,732 to borrowers under the FFEL and Direct Loan programs, respectively, during the year ended June 30, 2009.

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Year ended June 30, 2009

Current Findings – Federal Compliance

According to 34 CFR 682.610 and 34 CFR 685.309, the University is required to notify the NSLDS of changes in a student borrower's status within 30 days of discovering the change, unless the University expects to complete its next Roster File within 60 days. In addition, OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations* requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure student status changes are accurately reported in a timely manner.

In discussing these conditions with University officials, they stated the Office of Records and Registration reports enrollment status information for the campus. Current University policy does not allow administrative withdrawals without student's request.

Failure to accurately report student status changes to NSLDS in a timely manner may result in FFEL and Direct Loan borrowers not entering repayment status at the appropriate time. (Finding Code 09-27)

**Recommendation:**

We recommend the University implement procedures to ensure submissions to NSLDS are accurately reported within the required timeframe for all FFEL and Direct Loan borrowers.

**University Response:**

Accepted. The University will review procedures to ensure submissions to NSLDS are accurately reported within the required timeframe for all FFEL and Direct Loan borrowers.

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Year ended June 30, 2009

Current Findings – Federal Compliance

**Federal Agency:** US Department of Education (USDE)  
US Department of Health and Human Services (USDHHS)

**Program Name:** Student Financial Assistance Cluster

**CFDA # and Program Expenditures:** 84.007/84.032/84.033/84.038/84.063/84.268/84.375/  
84.376/84.379/93.264/93.342/93.364/93.925 (\$464,703,423)

**Award Numbers:** P379T090118/T08HP09344A/P376S080118/P063P080118/P007A081306/  
P007A071306AY07-08/P063P07118AY07-08/P375A07118/P379T090119/  
T08HP094590100/P379T093182/P375A083182/P376S083182/P268K080118/  
P268K090118 (84.007/84.032/84.033/84.038/84.063/84.268/84.375/84.376/84.379/93.26  
4/ 93.342/93.364/93.925)

**Questioned Costs:** None

**Finding 09-28** *Failure to Obtain Written Agreements with Third Party Institutions*

The University did not obtain written agreements for all third party institutions as required by federal regulations.

The University has several arrangements whereby portions of the University's academic programs are provided by other institutions of higher education. Such arrangements primarily consist of foreign exchange programs operated by the University. During our testwork over 30 students (19 from Urbana, 10 from Chicago, and one from Springfield) participating in study abroad programs, we noted written agreements were not available for three institutions attended by students from the Chicago campus.

According to Volume 2 Chapter 7 of the 2008-2009 Federal Student Aid Handbook, a study abroad program must be part of a written contractual or consortium agreement between two or more schools. In addition, OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*, requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include ensuring written agreements are obtained when required.

In discussing these conditions with University officials, they stated the University interpreted the federal codes as not requiring written agreements with third party institutions when financial aid is disbursed directly to a student who remains fully enrolled at UIC for resident credit toward graduation, and who participates on a university sponsored study abroad program. The University does not disburse any federal financial aid funds to host institutions.

Failure to obtain required written agreements with all third party institutions with which the University offers educational programs may result in student financial aid recipients participating in programs with ineligible institutions. (Finding Code 09-28)

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Year ended June 30, 2009

Current Findings – Federal Compliance

**Recommendation:**

We recommend the University verify written agreements are in place for all third party institutions as required by federal regulations.

**University Response:**

Accepted.

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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – Federal Compliance

**Federal Agency:** US Department of Education (USDE)

**Program Name:** Student Financial Assistance Cluster

**CFDA # and Program Expenditures:** 84.007/84.032/84.033/84.038/84.063/84.268/84.375/  
84.376/84.379/93.264/93.342/93.364/93.925 (\$464,703,423)

**Award Numbers:** P379T090118/T08HP09344A/P376S080118/P063P080118/P007A081306/  
P007A071306AY07-08/P063P07118AY07-08/P375A07118/P379T090119/  
T08HP094590100/P379T093182/P375A083182/P376S083182/P268K080118/  
P268K090118 (84.007/84.032/84.033/84.038/84.063/84.268/84.375/84.376/84.379/93.26  
4/ 93.342/93.364/93.925)

**Questioned Costs:** None

**Finding 09-29** *Inaccurate Amounts in the Fiscal Operations Report and Application to Participate*

The University did not accurately report amounts in the Fiscal Operations Report and Application to Participate (FISAP) submitted for the Springfield campus.

The University is required to report financial and participant information for the Federal Supplemental Educational Opportunity Grants, Federal Work-Study, and Federal Perkins Loan programs in the annual FISAP report. During our testwork over the FISAPs submitted for the year ended June 30, 2008 (submitted in 2009), we noted the amounts reported for the administrative cost allowance and collection costs for the Federal Perkins Loan program did not agree to the supporting schedules or system data used to generate the reports submitted for the Springfield campus. The differences identified are as follows:

<b>Line Item and Campus</b>	<b>Amounts</b>		<b>Difference</b>
	<b>Actual</b>	<b>Reported</b>	
Administrative Cost Allowance	75,402	73,697	1,705
Collection Costs	85,758	87,463	(1,705)

According to 34 CFR 673.3, an institution is required to file an application to participate in the Federal Perkins Loan, Federal Work-Study, and Federal Supplemental Educational Opportunity Grants programs which includes all information required by the USDE. In addition, OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations* requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure amounts reported on the FISAP are accurate.

In discussing these conditions with University officials, they stated the cause was human error.

Failure to prepare accurate reports inhibits the ability of the USDE to properly monitor and evaluate the performance of the programs. (Finding Code 09-29)



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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – Federal Compliance

**Recommendation:**

We recommend the University implement procedures to ensure the information reported in its FISAP is accurate.

**University Response:**

Accepted. The University believes adequate procedures are in place to ensure FISAP information is reported correctly; there was human error involved in the inaccurate report submitted for the Springfield campus. The University will continue careful oversight of the correct reporting of this information.

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Year ended June 30, 2009

Current Findings – Federal Compliance

**Federal Agency:** US Department of Agriculture (USDA)  
US Department of Defense (USDOD)  
US Department of Housing and Urban Development (USHUD)  
US Department of Commerce (USDOC)  
US Department of the Interior (USDOI)  
US Department of Justice (USDOJ)  
US Department of Transportation (USDOT)  
US Library of Congress (USLOC)  
National Aeronautics and Space Administration (NASA)  
US Department of Veterans Affairs (USDVA)  
National Science Foundation (NSF)  
US Environmental Protection Agency (USEPA)  
US Department of Energy (USDOE)  
US Department of Education (USDE)  
US Department of Health and Human Services (USDHHS)  
Corporation for National and Community Service (CNCS)  
US Social Security Administration (USSSA)  
US Department of Homeland Security (USDHS)  
US Agency for International Development (USAID)

**Program Name:** Research and Development Cluster

**CFDA # and Program Expenditures:** Various (\$495,076,709)

**Award Numbers:** Various

**Questioned Costs:** None

**Finding 09-30**      *Failure to Notify Subrecipients of Federal Funding*

The University did not provide required program information relative to federal funds passed through to the subrecipients of the Research and Development Cluster programs for the year ended June 30, 2009.

During our testwork of 30 subrecipients who received \$11,515,251 of the Research and Development Cluster program funds, we noted the University did not communicate the specific program name or CFDA number under which federal funding had been provided in grant award documents or in funding notification letters sent to subrecipients for four subrecipients of the Urbana campus and two subrecipients of the Chicago campus. Subrecipient expenditures under the Research and Development Cluster program for the year ended June 30, 2009 were \$52,770,488.

According to OMB Circular A-133 § \_\_.400(d), a pass-through entity is required to identify federal awards made by informing each subrecipient of the CFDA title and number, award name and number, and award year. The pass through entity is also required to advise subrecipients of requirements imposed on them by federal laws and regulations. OMB Circular A-110 also requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program

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Year ended June 30, 2009

Current Findings – Federal Compliance

compliance requirements. Effective internal controls should include procedures to ensure subrecipient award communications contain all required information.

In discussing these conditions with University officials, they stated the CFDA number is provided on subrecipient agreements when it is available at the time the subaward is executed, or it is provided later, when it is available. If the CFDA number is not available, initially, other information describing the project is outlined in the sub agreement, as allowed in OMB Circular A-133.

Failure to inform subrecipients of federal award information could result in subrecipients improperly omitting expenditures from their schedule of expenditures of federal awards, expending federal funds for unallowable purposes, or not receiving a single audit in accordance with OMB Circular A-133. (Finding Code 09-30)

**Recommendation:**

We recommend the University review its current process for preparing subrecipient funding notifications to ensure all required information is properly communicated to its subrecipients.

**University Response:**

Accepted. The University routinely informs subrecipients of federal pass through funds by indicating the CFDA number in the subrecipient agreement when the CFDA number is available at the time the subaward is executed. However, there are times when the CFDA number is not available at the time the initial award is executed and must be communicated later. In those cases, other information describing the project is outlined in the sub agreement, as allowed by OMB Circular A-133.

OMB Circular A-133 requires the pass through entity to inform subrecipients of the CFDA information, but does not prescribe the method of disclosure or presentation within the subaward documents. When some of this information is not available, A-133 states ‘the pass-through entity shall provide the best information available to describe the Federal award’.

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Current Findings – Federal Compliance

**Federal Agency:** US Department of Agriculture (USDA)  
US Department of Defense (USDOD)  
US Department of Housing and Urban Development (USHUD)  
US Department of Commerce (USDOC)  
US Department of the Interior (USDOJ)  
US Department of Justice (USDOJ)  
US Department of Transportation (USDOT)  
US Library of Congress (USLOC)  
National Aeronautics and Space Administration (NASA)  
US Department of Veterans Affairs (USDVA)  
National Science Foundation (NSF)  
US Environmental Protection Agency (USEPA)  
US Department of Energy (USDOE)  
US Department of Education (USDE)  
US Department of Health and Human Services (USDHHS)  
Corporation for National and Community Service (CNCS)  
US Social Security Administration (USSSA)  
US Department of Homeland Security (USDHS)  
US Agency for International Development (USAID)

**Program Name:** Research and Development Cluster  
Cooperative Extension Services  
Supplemental Nutrition Assistance Program (SNAP)  
Education and Human Resources  
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 (Foreign Language)  
AIDS Education and Training Centers (AIDS)  
Maternal and Child Health Services Block Grant to the States (MCH Block Grant)

**CFDA # and Program Expenditures:** Various (\$495,076,709)  
10.500 (\$11,027,702)  
10.551/10.561 (\$8,061,545)  
47.076 (\$3,966,723)  
84.015 (\$3,260,797)  
93.145 (\$3,197,968)  
93.994 (\$7,067,476)

**Award Numbers:** Various (R&D)  
S09148/H408906008/00078140/8000026125-AG/25-6324-0081-02/3018104479-09-027/08-  
HHP-374648-0008/H408904313/25-6365-0023-110/S08030/S08064/61-5421B/25-6324-  
0053-311/Q4098043401/25-6365-0020-149 (10.500)  
81X6287000 (10.551/10.561)

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08-31820/08-30884/08-17185/07-37002/06-22573/07-15088/X256981/03-38215/08-50213/  
53636/HRD-0413000/P23253-HRD-413000/05-49245/05-35864/Y410676/03-38328/03-  
02119/07-02872 (47.076)

DESUBSCALI2008/P015A060091/P015A060066/P015B060066/P015A060013/  
P015A0600115/P015A060171/P015A060041/P015A060013/P015A060136/  
P015B0600115/ P015B060171/ P015B060091/P015B030141 (84.015)

H-F4-ETH-08-P-PTR-JASW-00/H-F4-TAN-08-P-PTR-GLDS/H-F3-TAN-07-P-PTR-JASW/  
5219SC/3H4AHA00062-07-01 (93.145)

2009-00880/11G6517000/K11G6517120WZ/11G6788000 (93.994)

**Questioned Costs:** None

**Finding 09-31**     *Inadequate Controls Over Federal Expenditures Paid with Procurement Cards*

The University has not established adequate internal controls over federal expenditures made with procurement cards.

The University operates a procurement card program which allows individuals throughout the University to make smaller purchases (defined as less than \$4,999) on a credit card which is directly reimbursed by the University on a monthly basis. The University's policies require individuals assigned a procurement card to sign an agreement stipulating they will use the card in accordance with University policy. This agreement is also required to be authorized by the individual's supervisor or the department head. The University's policies require transactions incurred on the procurement card to be approved in the University's procurement card system by the individual cardholder and an assigned reviewer. Although the University has established policies and procedures for issuing procurement cards, incurring and paying for expenditures with procurement cards, and reviewing and approving of procurement card transactions, we noted these policies and procedures were not properly designed to prevent erroneous charges from being paid by the University and were not followed consistently by University personnel.

Specifically, we noted the procurement card system is configured to automatically record transactions in the general ledger to pre-assigned accounts, including federally funded accounts (auto-reconciled) if the cardholder and/or assigned reviewer have not approved the respective transactions within seven days. The configuration of the system is inconsistent with the University policy that requires both the cardholder and reviewer to approve all procurement card transactions. We noted there are 537 federally funded accounts which have been established as default accounts for procurement cards. The federal expenditures paid with procurement cards for these default accounts were \$3,177,117 during the year ended June 30, 2009.

OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*, requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to ensure procurement card transactions are appropriately reviewed and approved to avoid erroneous or duplicate transactions from being paid and recorded.

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Year ended June 30, 2009

Current Findings – Federal Compliance

In discussing these conditions with University officials, they stated that best business practice would be to not allow a grant fund to be the default fund for P-Card transactions.

Failure to properly review and approve procurement card transactions could result in unallowable costs being charged to the University's federal programs. (Finding Code 09-31)

**Recommendation:**

We recommend the University revise the system configuration to eliminate the auto reconciliation of procurement cards to federally funded accounts.

**University Response:**

Accepted. The University notes there were no exceptions found with transactions charged to grant funds used as the default for Procurement Cards; however, the University agrees best business practice would be to not allow grant funds to be established as the default fund for these cards except for specific, pre-approved exceptions.

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Current Findings – Federal Compliance

**Federal Agency:** US Department of Agriculture (USDA)  
US Department of Defense (USDOD)  
US Department of Housing and Urban Development (USHUD)  
US Department of Commerce (USDOC)  
US Department of the Interior (USDOJ)  
US Department of Justice (USDOJ)  
US Department of Transportation (USDOT)  
US Library of Congress (USLOC)  
National Aeronautics and Space Administration (NASA)  
US Department of Veterans Affairs (USDVA)  
National Science Foundation (NSF)  
US Environmental Protection Agency (USEPA)  
US Department of Energy (USDOE)  
US Department of Education (USDE)  
US Department of Health and Human Services (USDHHS)  
Corporation for National and Community Service (CNCS)  
US Social Security Administration (USSSA)  
US Department of Homeland Security (USDHS)  
US Agency for International Development (USAID)

**Program Name:** Research and Development Cluster  
Cooperative Extension Services  
Supplemental Nutrition Assistance Program (SNAP)  
Education and Human Resources  
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 (Foreign Language)  
AIDS Education and Training Centers (AIDS)  
Maternal and Child Health Services Block Grant to the States (MCH Block Grant)

**CFDA # and Program Expenditures:** Various (\$495,076,709)  
10.500 (\$11,027,702)  
10.551/10.561 (\$8,061,545)  
47.076 (\$3,966,723)  
84.015 (\$3,260,797)  
93.145 (\$3,197,968)  
93.994 (\$7,067,476)

**Award Numbers:** Various (R&D)  
S09148/H408906008/00078140/8000026125-AG/25-6324-0081-02/3018104479-09-027/08-  
HHP-374648-0008/H408904313/25-6365-0023-110/S08030/S08064/61-5421B/25-6324-  
0053-311/Q4098043401/25-6365-0020-149 (10.500)  
Various (R&D)  
81X6287000 (10.551/10.561)

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08-31820/08-30884/08-17185/07-37002/06-22573/07-15088/X256981/03-38215/08-50213/  
53636/HRD-0413000/P23253-HRD-413000/05-49245/05-35864/Y410676/03-38328/03-  
02119/07-02872 (47.076)  
DESUBSCALI2008/P015A060091/P015A060066/P015B060066/P015A060013/  
P015A0600115/P015A060171/P015A060041/P015A060013/P015A060136/  
P015B0600115/ P015B060171/ P015B060091/P015B030141 (84.015)  
H-F4-ETH-08-P-PTR-JASW-00/H-F4-TAN-08-P-PTR-GLDS/H-F3-TAN-07-P-PTR-JASW/  
5219SC/3H4AHA00062-07-01 (93.145)  
2009-00880/11G6517000/K11G6517120WZ/11G6788000 (93.994)

**Questioned Costs:** None

**Finding 09-32**     *Inadequate Approval Controls for Expenditures*

The University has not established approval controls over expenditures charged to its federal award that are consistently followed by all University units and departments.

University policy requires business documents for the expenditure of funds to be approved (signed) by unit personnel to certify that the transaction is proper and that the individual approving the transaction accepts responsibility for it. Because the University's operations are decentralized, the form of the approvals obtained from the various units and departments varies depending on the practices established within the unit or department and approvals are not consistently obtained prior to charging expenditures to a federal program.

During our testwork over 240 contractual expenditures selected from the Research and Development Cluster, Cooperative Extension Services, SNAP, Foreign Language, AIDS, and MCH Block Grant programs, we noted six expenditures did not have any documented evidence of approval by the unit or department initiating the transaction prior to the expenditure being charged to the federal program. Although the costs associated with these unapproved transactions do not appear to be unallowable, there is a reasonable possibility that unallowable costs may be charged to federal awards and remain undetected. University management indicated these transactions were reviewed by the applicable principal investigator in connection with the distribution of monthly project ledgers; however, this control is not formally documented and could not be tested to determine if it is an appropriate mitigating control.

OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations* (OMB Circular A-110) requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures to review and approve expenditures prior to being charged to federal awards.

In discussing these conditions with University officials, they stated University controls are adequate to reasonably ensure unallowable costs are not charged to a federal award in accordance with requirements of OMB Circulars A-133 and A-110.

Failure to review and approve expenditures prior to charging them to federal awards may result in unauthorized and unallowable costs being reimbursed by the federal government. (Finding Code 09-32)



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Current Findings – Federal Compliance

**Recommendation:**

We recommend the University implement procedures to ensure federal expenditures are reviewed and approved prior to being charged to federal awards.

**University Response:**

Not Accepted. OMB Circular A-133 -- Compliance Supplement (March 2009) states,

“ The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements..”

Neither OMB Circular A-110 nor the OMB Circular A-133 Compliance Supplement state that effective internal controls should include procedures to ensure federal expenditures are reviewed and approved prior to being charged to federal awards, as recommended in the audit finding.

The A-133 March 2009 Compliance Supplement for "internal control" states:

“Non-Federal entities and their auditors will need to exercise judgment in determining the most appropriate and cost effective internal control in a given environment or circumstance to provide reasonable assurance for compliance with Federal program requirements.”

The University’s controls, which include both prior-transaction approval and post-transaction review, meet the requirements of the various characteristics of internal control as stated in Section .105 Definitions of Circular A-133 and in the A-133 Compliance Supplement. The controls in place provide reasonable assurance of compliance with Federal laws, regulations, and program compliance requirements.

The University’s policy does not require prior written approval on all transactions. This would be an excessive administrative burden, given the thousands of expenditure transactions processed daily at the University. For FY09, there were in excess of 1.6 million transactions posted to sponsored project and federal agriculture appropriation funds. The University’s controls ensure it is reasonably unlikely an unallowable cost would be charged to a federal award and remain undetected. None of the transactions tested were found to be unallowable costs.

**Auditors’ Comment:**

We believe effective internal control should include a documented review and approval of each expenditure charged to a federal award by a person knowledgeable of the grant requirements. Although we believe the prior review and approval of federal expenditures is a substantially more effective internal control, we acknowledge that there can be limited situations where a subsequent detailed review and approval of expenditures could be appropriate. However, the summary post transaction review referred to in the University’s response above is not a detailed review of expenditures, nor is it documented.

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Additionally, the University could not articulate when prior documented approval is required. We believe there is a significant increase in the risk of unallowable costs being charged to a federal program when policies and procedures are not clearly defined, or when there is reliance placed solely on a summary post transaction review of monthly ledger reports by the PI or business manager.

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Current Findings – Federal Compliance

**Federal Agency:** US Department of Agriculture (USDA)  
US Department of Defense (USDOD)  
US Department of Housing and Urban Development (USHUD)  
US Department of Commerce (USDOC)  
US Department of the Interior (USDOJ)  
US Department of Justice (USDOJ)  
US Department of Transportation (USDOT)  
US Library of Congress (USLOC)  
National Aeronautics and Space Administration (NASA)  
US Department of Veterans Affairs (USDVA)  
National Science Foundation (NSF)  
US Environmental Protection Agency (USEPA)  
US Department of Energy (USDOE)  
US Department of Education (USDE)  
US Department of Health and Human Services (USDHHS)  
Corporation for National and Community Service (CNCS)  
US Social Security Administration (USSSA)  
US Department of Homeland Security (USDHS)  
US Agency for International Development (USAID)

**Program Name:** Research and Development Cluster  
Cooperative Extension Services  
Supplemental Nutrition Assistance Program (SNAP)  
Education and Human Resources  
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 (Foreign Language)  
Student Financial Assistance Cluster  
AIDS Education and Training Centers (AIDS)  
Child Care Cluster

**CFDA # and Program Expenditures:** Various (\$495,076,709)  
10.500 (\$11,027,702)  
10.551/10.561 (\$8,061,545)  
47.076 (\$3,966,723)  
84.007/84.032/84.033/84.038/84.063/84.268/84.375/  
84.376/84.379/93.264/93.342/93.364/93.925 (\$464,703,423)  
84.015 (\$3,260,797)  
93.145 (\$3,197,968)  
93.575/93.596 (\$4,967,177)

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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – Federal Compliance

**Award Numbers:** Various (R&D)

S09148/H408906008/00078140/8000026125-AG/25-6324-0081-02/3018104479-09-027/08-HHP-374648-0008/H408904313/25-6365-0023-110/S08030/S08064/61-5421B/25-6324-0053-311/Q4098043401/25-6365-0020-149 (10.500)  
81X6287000 (10.551/10.561)  
08-31820/08-30884/08-17185/07-37002/06-22573/07-15088/X256981/03-38215/08-50213/53636/HRD-0413000/P23253-HRD-413000/05-49245/05-35864/Y410676/03-38328/03-02119/07-02872 (47.076)  
P379T090118/T08HP09344A/P376S080118/P063P080118/P007A081306/P007A071306A0708/P063P07118AY0708/P375A07118/P379T090119/T08HP094590100/P379T093182/P375A083182/P376S083182/P268K080118/P268K090118 (84.007/84.032/84.033/84.038/84.063/84.268/84.375/84.376/84.379/93.264/93.342/93.364/ 93.925)  
DESUBSCALI2008/P015A060091/P015A060066/P015B060066/P015A060013/P015A0600115/P015A060171/P015A060041/P015A060013/P015A060136/P015B0600115/ P015B060171/ P015B060091/P015B030141 (84.015)  
H-F4-ETH-08-P-PTR-JASW-00/H-F4-TAN-08-P-PTR-GLDS/H-F3-TAN-07-P-PTR-JASW/5219SC/3H4AHA00062-07-01 (93.145)  
81X6522000/81X6561000 (93.575/93.596)

**Questioned Costs:** None

**Finding 09-33**     *Inadequate Cash Draw and Reimbursement Request Controls*

There is no documentation to substantiate that a formal review and approval of cash draw and reimbursement request calculations are performed.

The University uses several different methods to calculate the amount for its cash draws and reimbursement requests based upon the specific funding methods permissible under each of its federal programs. The cash draw and reimbursement request calculations for each program are prepared by staff in the Grants and Contracts Office based upon queries of expenditure information reported in the University's general ledger; however, there was no documented supervisory review of the cash draw and reimbursement request calculations prior to University personnel requesting cash from the federal government.

OMB Circular A-110, *Uniform Administrative Requirements for Grant and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations* (OMB Circular A-110) requires nonfederal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Effective internal controls should include a supervisory review of all cash draw and reimbursement request calculations prior to requesting funds from a federal agency.

In discussing these conditions with University officials, they stated there are adequate controls in place for all LOC cash draws and reimbursement method billings.

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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – Federal Compliance

Failure to perform supervisory reviews of cash draw and reimbursement request calculations may result in unapproved and inaccurate cash draw and reimbursement request calculations leading to noncompliance with cash management regulations. (Finding Code 09-33)

**Recommendation:**

We recommend the University implement procedures to ensure cash draw and reimbursement request calculations are reviewed and approved prior to requesting funds from the federal government.

**University Response:**

Not accepted. The University has effective controls in place for cash draw calculations and cost reimbursement billings, which include steps to review the processes and amounts calculated in compliance with the regulatory requirements of OMB Circular A-110. Throughout the entire process there is a clear segregation of duties. The responsibility for LOC cash draws and reimbursement billings is assigned to staff with the appropriate authority, knowledge, and skill level.

For agencies with institutional letters of credit (HHS and NSF), to meet immediate cash needs, the draw is based upon a combination of the actual claim on cash extracted from the University's accounting system plus an estimate in aggregate for all awards under the LOC. The calculation is performed by an Assistant Director. Supporting documentation is stored in a shared area for review by the Director or other senior manager. Weekly, the University draws against approximately 1,995 active awards reimbursed through Institutional LOCs.

For agencies with non-institutional letters of credit, the draws are based on actual expenditures extracted from the University's accounting system (no estimates). The draw reports are based on billable expenditures in the University's financial accounting system, prepared by coordinators, and then forwarded to the Assistant Director for review. Supporting documentation is stored in a shared area for review by the Director or other senior manager. Monthly, the University draws against approximately 200 active awards reimbursed through non-institutional LOCs.

For the Department of Education programs (ACG, Pell, Smart, SEOG, and DSL), cash draws are processed by coordinators. The amount drawn is the greater of the University's claim on cash or the federally authorized amount in the Department of Education's G5 system. The amounts drawn down by the University cannot exceed the federally authorized amount. Supporting documentation is stored in a shared area for review by the Director or other senior manager. In addition, personnel in the Urbana and Chicago Student Financial Aid Offices independently review and compare the amounts drawn against the amounts disbursed as financial aid.

There were no exceptions noted in the testing of the cash draw calculations or draw reports during the audit. Overall draw amounts and totals for individual grants within the LOC were proven against the underlying supporting data in the University's financial accounting system. The University believes there are adequate controls in place for all LOC cash draws and the cash draw processes are in compliance with the regulatory requirements of OMB Circular A-110.

For agencies that do not use the Letter of Credit method or system, awards are billed on a cost reimbursement method. Cost reimbursement billings are generated through an automated process in the Grants Module of the

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Year ended June 30, 2009

Current Findings – Federal Compliance

Banner Financial Accounting System. Amounts requested using cost reimbursement billings are not based on calculations. These billings are based on unbilled expenditures in Banner.

The GCO Post-Award accounting sections set up billing events in Banner for each sponsored project. Each month the Banner Billing/Process Section runs the Banner billings in audit mode for pre-review by the sections. Once approved, the billings are run in production mode, printed and then distributed to the GCO accounting section. GCO Accounting section staff review and submit the invoices to the awarding sponsors.

In some cases, such as the SNAP and Child Care awards, the unit Program Director and GCO Post-Award staff collaborate to prepare the cost reimbursement billing in the specialized format required by the funding agency.

For cost reimbursement billings that do not require a specialized format, the Banner system generates a standard format billing and there are no manual calculations performed by GCO staff. There were no exceptions noted in the testing of cost reimbursement billings during the audit. The billing module was placed into service in FY04 when the University implemented Banner, and has operated effectively since that time. Billing output from Banner is stored in a shared area for review by the Director or other senior manager. Monthly, the University produces approximately 700 cost reimbursement billings.

**Auditors' Comment:**

We believe effective internal control should include a documented review and approval of cash draw calculations and we were unable to obtain evidence that the information included on the shared drive had been reviewed and approved by an individual other than the preparer. As a result, this finding applies to each of the major programs identified in the finding above, not just those programs using the institutional letter of credit draw method.

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Current Findings – State Compliance

**Finding 09-34 – Untimely Approval of Board Minutes**

The University did not approve or make Board of Trustee meeting minutes available to the public on a timely basis.

During our audit, we noted Board of Trustee meeting minutes had not been prepared or approved by the Board on a timely basis. Specifically, we noted meeting minutes were approved by the Board as follows:

<b>Board Meeting Date</b>	<b>Date of Board Approval</b>
June 21, 2007	July 24, 2008
May 17, 2007	September 11, 2008
July 30, 2007	November 13, 2008
September 6, 2007	November 13, 2008
September 28, 2007	November 13, 2008
November 14, 2007	January 15, 2009
January 17, 2008	March 11, 2009
March 26, 2008	May 21, 2009
May 7, 2008	July 23, 2009
May 28, 2008	July 23, 2009
January 15, 2009	September 10, 2009
February 3, 2009	September 10, 2009
March 11, 2009	September 10, 2009
May 21, 2009	September 10, 2009
June 25, 2009	September 10, 2009

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001), requires the University to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that: (1) resources are utilized efficiently, effectively, and in compliance with applicable law; (2) obligations and costs are in compliance with applicable law; (3) funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation; (4) revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and (5) funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist. The University's system of internal controls should include procedures to ensure meeting minutes are drafted and submitted to the Board of Trustees for review and approval at the next scheduled meeting.

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Current Findings – State Compliance

In discussing these conditions with University personnel, they stated that during the period noted by the auditors, the secretary of the Board of Trustees was unable to complete meeting minutes for approval at each of the succeeding meetings of the Board due to an extraordinary workload.

Failure to document and approve meeting minutes in a timely manner may result in meeting minutes not accurately reflecting the matters discussed and/or actions taken at the meetings. (Finding Code 09-34)

**Recommendation:**

We recommend the University draft and submit meeting minutes to the Board of Trustees for their review and approval at the next scheduled meeting.

**University Response:**

Accepted. The Board of Trustees Office has added an additional staff member to assist with the workload and minutes from each Board meeting are now being issued for review and approval by the Board at its next meeting and posted for the public on a timely basis.



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Current Findings – State Compliance

**Finding 09-35 – Contracts and Real Estate Leases Not Properly Executed**

The University has not established adequate internal controls over contracts and leases to ensure they contain all necessary provisions and are properly executed prior to performance.

During our review of forty two contracts executed during the year ended June 30, 2009, we noted the following:

- 13 contracts were executed subsequent to performance of the contract. The contract execution dates ranged from 15 days to 127 days after the beginning of the contract start date.
- 17 contracts did not include the federal identification number for the vendor.
- 1 contract did not include any of the required certifications.
- 1 contract did not include the Illinois Use Tax Certification.
- 4 contracts did not include the State Board of Elections Certification.
- 9 contracts did not include the Business in Iran certification in the bid, proposal or contract documents.
- 1 contract did not include information as to whether a subcontractor would be used.

During our review of forty real estate leases executed during the year ended June 30, 2009, we noted the following:

- 17 leases were executed after the lease term began. The lease execution dates ranged from 2 days to 42 days after the beginning of the lease term.
- 1 lease in which the University paid the lease payments to the previous landlord instead of the current lessor.
- 15 leases did not include the federal identification number for the lessor.
- 3 leases did not include the State Board of Elections Certification.
- 36 leases did not include the Illinois Use Tax Certification.
- 1 lease did not include the Contract Debt Certification, Environmental Protection Act, Felony Conviction under the Sarbanes-Oxley and Right to Audit Records clauses.
- 14 leases included an outdated version of the Environmental Protection Act Clause certification and an incorrect statutory reference.
- 5 leases did not include a completed, signed and notarized Real Estate Disclosure form, executed prior to the lease execution date.
- 1 lease with provisions for improvements did not include a penalty provision in case the lessor did not make the improvements.
- 1 lease related to a non-monetary transaction did not include the required University forms to correctly record the revenue and expense for the transaction.

The Illinois Procurement Code (30 ILCS 500 et seq.) and Statewide Accounting Management System (Procedure 15.20 et seq.) requires contracts and real estate leases to include certain clauses and certifications. In addition, the University of Illinois Business and Financial Policies and Procedures (Section 2.3) and good business practices require all contracts and leases to be fully executed prior to the beginning of the lease term or the commencement of services. Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001), requires the

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Current Findings – State Compliance

University to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that: (1) resources are utilized efficiently, effectively, and in compliance with applicable law; (2) obligations and costs are in compliance with applicable law; (3) funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation; (4) revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and (5) funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist. The University's system of internal controls should include procedures to ensure contracts and leases contain all necessary provisions and are properly executed prior to the performance.

In discussing these conditions with University officials, they stated exceptions can be attributed to changes in requirements for documents and human error.

Failure to fully execute a contract or real estate lease prior to the commencement of services or lease term leaves the University vulnerable to unnecessary liabilities and potential legal issues. In addition, failure to include all appropriate clauses and certifications in contracts and leases results in noncompliance with State statutes and regulations. (Finding Code 09-35, 08-09, 07-10, 06-07, 05-05, 04-05, 03-06)

**Recommendation**

We recommend that the University establish appropriate procedures to ensure all contracts and leases are completed, approved, and executed prior to the start of the services and lease term. Further, the University should review procedures to ensure all appropriate clauses and certifications are obtained prior to execution for all contracts and lease agreements.

**University Response**

Accepted. The University will continue to examine and improve procedures to ensure contracts and leases are properly approved and executed prior to the start of the services and lease terms.

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Year ended June 30, 2009

Current Findings – State Compliance

**Finding 09-36 – Energy Resource Center – CMS Intergovernmental Agreement**

The University does not have adequate controls over the administration of energy-related services provided to the State and other participating governmental entities.

Through a contractual agreement, the University's Energy Resource Center (ERC) at the Chicago Campus has been providing energy-related services to Central Management Services (CMS). These services include an arrangement in which the ERC purchases utilities on behalf of CMS and invoices participating CMS, state agency and local government facilities. In providing this service, ERC did not bill its customers or reconcile accounts receivable on a timely basis. ERC also did not pay the utility vendors promptly. The results of these failures resulted in ERC incurring costs not fully reimbursed under the contract.

The main focus of the Energy Resource Center at the University of Illinois Chicago Campus is to make significant contributions regarding energy conservation and production technologies while creating a cleaner, more sustainable environment.

In the fall of 1998, the State of Illinois Department of Central Management Services (CMS) requested a supply of natural gas for several of its facilities and facilities of other state agencies and local governments when the original supplier for CMS discontinued its natural gas business. Because it was so close to the winter heating season, it was operationally efficient to include CMS's facility requirements in the existing University natural gas supply contracts. CMS requested ERC to help them identify and implement energy related programs throughout the state.

In May 1999, the Board of Trustees (BOT) approved ERC assisting CMS in a natural gas acquisition program where ERC would act as an agent for CMS to procure a natural gas supplier and would initiate payment of the bills for the user facilities and these facilities (CMS, state agency and local government sites) would reimburse ERC, plus pay additional fees for management services. On June 25, 2008, the University extended this contract through June 30, 2009. Based on prior year findings and the numerous difficulties encountered in administering this contract, the University terminated the contract effective June 30, 2009.

During our testing of various components of ERC, we noted the following:

- Accounts Payable Issues:
  - ERC entered into this contract without having appropriate administrative staff in positions to ensure the timely payment of vendor invoices and timely billing of receivables. During fiscal year 2009, utility vendor invoices were not paid within 60 days of the invoice date for \$71,528,033 of the \$85,220,967 utility vendor invoices for energy related services processed. Payments to utility vendors ranged from 19 days to 725 days after the invoice date. However, it should be noted that a significant part of the delays in fiscal year 2009 were the result of a new process established in November 2008 to require a detailed reconciliation of billings from the utility provider prior to payment of invoices. Additionally, the University in January 2009 informed CMS and the energy supply company that the University would no longer pay vendor invoices until such time that the University received corresponding payments for those services from state and local agencies.

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Current Findings – State Compliance

- Accounts Receivable Issues:
  - Electricity billings to user governments were not performed within 30 days after the service period ended for 17 out of 40 in our sample of billings during the fiscal year. Billings during the fiscal year ranged from 5 to 271 days after the service period ended.
  - Further, ERC has not exhibited consistent follow-up on unpaid accounts. As of year-end, ERC had \$24,234,600 in outstanding energy billings to user governments. Of that amount, \$9,077,652 was outstanding greater than 180 days and \$6,092,779 has been filed with the Illinois Court of Claims because the energy billings were not processed within the lapse period.
  - The accounts receivable aging is based on invoice dates, that are not timely, and not on service dates. Consequently, the actual age of the receivables exceeds the aging reported in the accounts receivable aging.
- Diversion of University funds from the University’s mission:
  - By paying utility vendors before receipt of funds from user governments during the period through December 2008, University funds were diverted during this period to temporarily finance the costs of energy for other governments. However, as previously noted, the University in January 2009 informed CMS and the energy supply company that the University would no longer pay vendor invoices until such time that the University received corresponding payments for those services from state and local agencies.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001), requires the University to establish and maintain a system or systems of internal fiscal and administrative controls, which shall provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable laws. Effective internal controls should include a process to ensure University resources are utilized efficiently and for appropriate purposes.

In discussing these conditions with University officials, they stated that with the termination of the contract with CMS at June 30, 2009, the University has been in the process of resolving the remaining receivables and payables associated with the CMS contract. They further stated that as of March 2010, with the exception of receivables from state agencies filed with the Illinois Court of Claims, nearly all the remaining receivables have been collected and payables have been paid.

The failure to include all costs of administering such activities can allow for use of University funds that is not in furtherance of the University’s mission. In addition, failure to ensure timely payment of vendor invoices and timely billing of receivables delays the receipt of cash available for University use and exposes the University to costs of capital not reimbursed under the current fee structure. (Finding Code 09-36, 08-01)

**Recommendation**

We recommend the University devote adequate resources for the collection and reconciliation of the remaining accounts receivables of the ERC.

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Current Findings – State Compliance

**University Response**

Accepted. The University will devote adequate resources for the collection and reconciliation of the remaining accounts receivable. Illinois Senate Bill 1181, enacted as article 16, section 25 of Public Act 96-0042, included an amendatory increase of \$4,406,600 in FY10 general revenue funds appropriated to the Court of Claims which is understood by the Court of Claims to be intended to fund the FY08 ERC Department of Corrections claims. However, since the appropriation was not specifically designated for payment of those claims, and needs to be, the Governor's office is currently initiating legislative actions to amend the appropriation language to make it appropriately specific.

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Current Findings – State Compliance

**Finding 09-37 – Inadequate Process for Estimating Allowance for Doubtful Accounts Receivable**

The University has not established adequate internal controls over estimating and recording its allowance for doubtful patient accounts receivable (the allowance).

During our audit, we noted the University's procedures for estimating its allowance primarily consisted of applying a standard percentage to the outstanding balance of patient accounts receivable. The standard percentage used was developed several years ago and has not been analyzed by management to determine if the percentage being used is consistent with current and historical payer data and trends. In addition, the accounts receivable aging analysis used by the University to estimate the allowance is based upon the most recent billing date for each patient, rather than the service date which results in the accounts receivable balances appearing to be more current than they are. Finally, the University does not perform a retrospective analysis comparing the University's prior year estimated allowance to actual collection experience.

Patient accounts receivable approximated \$70,864,000, net of an allowance of \$250,081,000 at June 30, 2009.

Generally accepted accounting principles require accounts receivable to be reported at net realizable value. Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001), requires the University to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that: (1) resources are utilized efficiently, effectively, and in compliance with applicable law; (2) obligations and costs are in compliance with applicable law; (3) funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation; (4) revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and (5) funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist. The University's system of internal controls should include procedures to develop an estimate of its allowance for patient accounts receivable that incorporates all necessary and relevant information and to assess the historical accuracy of its estimation procedures.

In discussing these conditions with University personnel, they stated that they performed an informal (and undocumented) look back analysis of the historical accuracy of their estimation process. They also stated that they believed their process was adequate and resulted in a reasonable and adequate reserve.

Failure to properly estimate and assess the historical accuracy of the allowance for doubtful patient accounts receivable may result in the misstatement of the System's financial position. (Finding Code 09-37)

**Recommendation:**

We recommend the University establish procedures (1) to estimate its allowance based on historical collection experience and current payer trends and (2) to assess the historical accuracy of its estimation process. We also recommend the aging analysis used to estimate the allowance be prepared based upon the date of service.

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Current Findings – State Compliance

**University Response:**

Accepted. The Medical Center will develop improvements to procedures to address the recommendations noted in this finding.

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Year ended June 30, 2009

Current Findings – State Compliance

**Finding 09-38 – Inadequate Controls over Patient Billing System**

The University has not established adequate internal controls over access and program changes made to the patient billing system used in its financial reporting process.

The University uses a subsidiary system to record and bill patient care transactions at the Medical Center. Information generated from the patient billing system is used to record patient accounts receivable and the related revenue in the general ledger and to estimate the allowance for doubtful patient accounts receivable. Patient health information is also captured in the system.

During our audit, we noted access is granted to users of the patient billing system based upon the written approval of the individual's supervisor. The supervisor is responsible for verifying that the access granted is appropriate based upon the employee's job responsibilities when the access is initially granted; however, procedures have not been developed to monitor access for approximately 350 users on a continuing basis.

Additionally, during our review of the procedures for managing program changes, we noted that program developers have the ability to migrate changes into production which poses a risk that unauthorized changes may be made to the patient billing system. We also noted formal documentation evidencing the completion and results of the testing of program changes was not retained for any of the 15 sampled changes made to the patient billing system during the year ended June 30, 2009.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001), requires the University to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that: (1) resources are utilized efficiently, effectively, and in compliance with applicable law; (2) obligations and costs are in compliance with applicable law; (3) funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation; (4) revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and (5) funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist. The University's system of internal controls should include procedures to monitor the appropriateness of access levels on a continuing basis. In addition, generally accepted information technology guidance endorses the development of well-designed and well-managed controls to protect computer systems and data. Effective computer security controls provide for safeguarding, securing, and controlling access to systems, properly segregating incompatible duties, protecting against misappropriation, and properly effecting and documenting changes made to information systems.

In discussing these conditions with University personnel, they stated they believed their controls were adequate based upon the limited number of patient billing system users and the maintenance nature of the program changes being implemented.

Failure to properly monitor user access rights may result in unauthorized, erroneous, or fraudulent transactions being recorded in the patient billing system. In addition, failure to properly limit access to the production environment and to document testing performed over system changes can result in unauthorized changes being made to the patient billing system or exposure of personal health information. (Finding Code 09-38)



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Current Findings – State Compliance

**Recommendation:**

We recommend the University:

- implement procedures to perform formal reviews of user access rights on a periodic basis to help ensure that the access rights granted to each user are appropriate based on their current job responsibilities and that the planned level of segregation of duties is achieved on a continuing basis;
- properly segregate the responsibilities for developing program changes and migrating those changes into the production environment by eliminating access to the production environment for those individuals responsible for program change development; and
- implement procedures to formally document testing procedures performed over changes to the patient billing system.

**University Response:**

Accepted. The Medical Center will develop improvements to procedures to address the recommendations noted in this finding.

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Current Findings – State Compliance

**Finding 09-39 – Inadequate Process for Valuation of Alternative Investments**

The University does not have an adequate established accounting and financial reporting process for determining the fair value measurements for its alternative investments.

Alternative investments comprise approximately 1% of the University's total investments and include private equity and hedge funds. The values reported for these investments are provided by investment managers on a quarterly basis. Although University management performs a variety of due diligence procedures and qualitative analyses of the information provided by its investment managers, quantitative analysis procedures, such as comparing the audited financial statements for the investment funds to the quarterly investment statement for the same period or independently pricing underlying investment securities, are not performed to assess the reasonableness of the investment values reported by the University's investment managers.

Additionally, the University estimates the year end values for its alternative investments based upon the investment manager statement at March 31<sup>st</sup> adjusted for cash transactions (capital contributions and distributions). The University does not have procedures to formally compare the estimated values reported to the investment manager statements as of June 30<sup>th</sup>.

Generally accepted accounting principles (GAAP) requires the University to report their investments at fair value. The American Institute of Certified Public Accountants (AICPA) Practice Aide, Alternative Investments – Audit Considerations, states "Management is responsible for making the fair value measurements and disclosures included in the financial statements. As part of fulfilling its responsibility, management needs to establish an accounting and financial reporting process for determining the fair value measurements and disclosures, select appropriate valuation methods, identify and adequately support any significant assumptions used, prepare the valuation, and ensure that the presentation and disclosure of the fair value measurements are in accordance with GAAP. This responsibility cannot, under any circumstances, be outsourced or assigned to a party outside of the investor entity's management."

Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001), requires the University to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that: (1) resources are utilized efficiently, effectively, and in compliance with applicable law; (2) obligations and costs are in compliance with applicable law; (3) funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation; (4) revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and (5) funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist. The University's system of internal controls should include procedures to assess the reasonableness of investment values reported by its external investment managers.

In discussing these conditions with University personnel, they stated that they believed their process was adequate.

Failure to establish an adequate accounting and financial reporting process for alternative investments could result in the improper reporting of the fair value of investments. (Finding Code 09-39)

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Current Findings – State Compliance

**Recommendation:**

We recommend the University review its current process for determining the fair value measurements for alternative investments and develop procedures to assess the reasonableness of the valuations reported by its investment managers and the amounts reported at year end.

**University Response:**

Accepted. The University will develop procedure changes to address the recommendation noted in this finding.

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Current Findings – State Compliance

**Finding 09-40 – Failure to Follow Time Reporting Requirements**

The University does not require all employees to submit time sheets as required by the State Officials and Employees Ethics Act.

During our testing of payroll, we selected 125 employees across all three campuses and noted that 99 employees did not file timesheets as required by the State Officials and Employees Ethics Act. Based upon inquiry of University management, employees classified as board members, faculty, and academic professionals generally track their time using a “negative” timekeeping system whereby the employee is assumed to be working unless noted otherwise.

The State Officials and Employees Ethics Act (the Act) (5 ILCS 430/1-5) defines “State agency” to include “public institutions of higher learning...” and defines “State employee” to be “any employee of a State agency.” The Act required the Illinois Board of Higher Education (IBHE), with respect to State employees of public universities, to adopt and implement personnel policies. The Act (5 ILCS 430/5-5(c)) also states, “The policies shall require State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour; contractual State employees may satisfy the time sheets requirement by complying with the terms of their contract, which shall provide for a means of compliance with this requirement.” The IBHE adopted personnel policies for public universities on February 3, 2004 in accordance with the Act. The University has not incorporated these policies into the University’s policies.

In discussing these conditions with University officials, they stated the implementation of the system for positive time reporting for University Academic Professionals and Exempt Civil Service staff began September 2009 (for UIUC and UIS) and continue to be rolled out through January 2010 (for UIC). All Non-Exempt Civil Service throughout the University have been reporting time in accordance with the State University Civil Service System and all faculty report time not worked.

Failure to follow the time reporting requirements of the Act results in noncompliance with State statute. (Finding Code 09-40, 08-11, 07-11, 06-06, 05-06)

**Recommendation**

We recommend the University implement procedures to ensure all employees submit time sheets as required by the Act.

**University Response**

Accepted. The University has continued through Fiscal Year 2010 to implement the plan initiated November 2008 to ensure compliance across all three campuses.

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Year ended June 30, 2009

Current Findings – State Compliance

**Finding 09-41 – Inaccurate Pharmaceutical Inventory Valuation**

The University does not have an adequate process to measure and value pharmaceutical inventory balances as of fiscal year-end (i.e. balance sheet date).

During our review of physical inventories, we noted the timing of five pharmaceutical physical inventories did not correspond to the University’s fiscal year-end of June 30<sup>th</sup>, ranging from 46 to 48 days before year-end. Further, because the University does not maintain a perpetual inventory system for pharmaceutical inventories, the quantities used to measure the inventory as of the balance sheet date was the same as the quantity physically counted and was not adjusted for purchases or sales that occurred after the physical inventory but before the balance sheet date. We noted the following physical inventories did not correspond to the University’s fiscal year-end:

<b>Commodity Location</b>	<b>Inventory Date</b>	<b>Year-end Balance</b>
Oncology Pharmacy	5/13/2009	\$ 976,790
Outpatient Care Center Outpatient Pharmacy	5/13/2009	250,713
University Village Pharmacy	5/14/2009	212,738
Dermatology Pharmacy	5/13/2009	128,637
Pharmaceutical Care Center Pharmacy	5/15/2009	<u>1,226,348</u>
		<u>\$ 2,795,226</u>

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001), requires the University to establish and maintain a system or systems of internal fiscal and administrative controls, which shall provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Effective internal controls should include a process of measuring pharmaceutical inventories near the balance sheet date so that amounts reported at year-end are based on actual quantities on hand as of the balance sheet date.

In discussing these conditions with University officials, they stated that the unit submitting these five inventory balances had submitted the balances determined per the last physical inventory count, instead of providing inventory balances as of June 30. Perpetual inventory records were maintained in the unit for controlled drugs and top 200 drugs.

Failure to record pharmaceutical inventories based on quantities on hand at year-end results in inventory balances being inaccurately reported in the University’s financial statements. (Finding Code 09-41)

**Recommendation**

We recommend the University review its process for performing pharmaceutical physical inventories and consider performing such procedures on or near the balance sheet date.

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Current Findings – State Compliance

**University Response**

Accepted. The University will develop procedure changes to address the recommendation noted in this finding.

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Year ended June 30, 2009

Current Findings – State Compliance

**Finding 09-42 – Inaccurate Year End Revenue Accrual**

The University did not accurately calculate year end catering sales revenue accruals.

During our testwork over catering sales revenue, we identified the period end accrual related to a special event held at Memorial Stadium was miscalculated. As a result, the revenue accrual was overstated by \$29,184. A supervisory review was not performed relative to this accrual.

Generally accepted accounting principles (GAAP) require the University to record revenue from exchange transactions on an accrual basis. Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001), requires the University to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that: (1) resources are utilized efficiently, effectively, and in compliance with applicable law; (2) obligations and costs are in compliance with applicable law; (3) funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation; (4) revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and (5) funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist. The University's system of internal controls should include supervisory review procedures to assess whether period end accruals are accurately computed.

In discussing these conditions with University personnel, they stated that the error identified was the result of a new individual performing the annual calculation.

Failure to accurately compute period end revenue accruals results in the misstatement of the revenue reported by the University. (Finding Code 09-42)

**Recommendation:**

We recommend the University implement procedures to require supervisory review procedures to be implemented to assess the accuracy of the period end revenue accruals.

**University Response:**

Accepted. The unit that was involved with the error will perform training and improve supervisory review procedures to address the recommendation noted in this finding.

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Current Findings – State Compliance

**Finding 09-43 – Inadequate Documentation of Capital and Operating Lease Determinations and Inaccurate Lease Schedules**

The University did not consistently follow established controls relative to documenting their determination of whether lease transactions should be classified as capital or operating. In addition, the University's lease schedules used in reporting current year interest accruals were inaccurate.

The University's internal control procedures over leases include the preparation of a worksheet which documents the University's determination as to whether a lease should be classified as an operating lease or a capital lease. During our testwork, we noted this worksheet was not completed for any of the leases managed by the real estate services department. As a result, the University's determination as to the proper accounting treatment for these leases was not documented. The real estate services department manages approximately 140 leases on behalf of the University.

In addition, we noted the lease schedules used to determine year end interest accruals contained erroneous interest expense information for three of the 23 leases selected for testwork. Consequently, interest expense was understated by approximately \$140,000 for the year ended June 30, 2009.

Generally accepted accounting principles (GAAP) require the University to determine whether leases should be classified as capital or operating leases. Additionally, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001), requires the University to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that: (1) resources are utilized efficiently, effectively, and in compliance with applicable law; (2) obligations and costs are in compliance with applicable law; (3) funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation; (4) revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources; and (5) funds held outside the State Treasury are managed, used, and obtained in strict accordance with the terms of their enabling authorities and that no unauthorized funds exist. The University's system of internal controls should include procedures to assess whether each of the University's leases have been properly classified and to properly report year end interest accruals.

In discussing these conditions with University personnel, they stated that real estate leases are generally limited to 10 years and typically do not meet the capital lease criteria. They also stated the error identified on the interest expense schedule was an oversight.

Failure to document the judgments and determinations made in classifying each of the University's leases could result in undetected errors in lease classifications and inaccurate reporting of lease obligations. Also, failure to accurately prepare annual lease interest expense schedules could result in a misstatement of the University's interest expense. (Finding Code 09-43)

**Recommendation:**

We recommend the University implement procedures to document its determination as to whether each of the University's leases should be classified as an operating or capital lease. Additionally, we recommend the



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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – State Compliance

University enhance its supervisory review procedures to ensure year end interest accrual schedules are accurately prepared.

**University Response:**

Accepted. The University will develop procedure changes to address the recommendation noted in this finding.

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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – State Compliance

**Finding 09-44 – Failure to Maintain Supporting Documentation for Agency Workforce Report**

The University did not maintain adequate supporting documentation for the workforce data included in the Agency Workforce Report.

The Agency Workforce Report is submitted annually to the Governor’s Office and Secretary of State as part of the State Employment Records Act. The report is designed to provide data for the calendar year relative to: (1) the number and income levels of University employees, (2) the number of employees by gender, and (3) the number of employees by minority group. The University generates the report directly from the Enterprise Data Warehouse which contains employee level data. During our review of the Agency Workforce Report submitted during the year, we noted the University created the report based on a query of the Enterprise Data Warehouse run on a specific date. Because they did not maintain the detail of individuals from that query, we were unable to verify the accuracy of the report.

The State Employment Records Act (5 ILCS 410/20) requires the University to collect, classify, maintain, and report all information required by this Act to the Governor’s Office and Secretary of State annually. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the University to maintain a system of fiscal and administrative controls. Effective internal controls should include maintaining adequate supporting documentation for all reports submitted to the Governor’s Office and the Secretary of State.

In discussing these conditions with University officials, they stated the report is a point-in-time report. The original query was not saved.

Failure to maintain supporting documentation inhibits the ability to perform an audit of the report and could result in inaccurate data being included in the annual report. (Finding Code 09-44)

**Recommendation**

We recommend the University implement procedures to ensure adequate supporting documentation is maintained for the Agency Workforce Report.

**University Response**

Accepted. The University will make changes to address the recommendations noted in this finding.

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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – State Compliance

**Finding 09- 45 – Contracts and Real Estate Leases Not Filed Timely**

The University did not file contracts and real estate leases with the State of Illinois, Office of the Comptroller and Secretary of State on a timely basis.

During our review of forty two contracts and forty real estate leases executed during the fiscal year, we noted the following:

- Sixteen (40%) real estate leases were not filed timely with the Office of the Comptroller. The late filings ranged from four days to 49 days late.
- Twelve (29%) contracts were not filed timely with the Office of the Comptroller. The late filings ranged from four days to 78 days late.
- Eighteen (45%) real estate leases were not filed timely with the Office of the Secretary of State. The late filings ranged from five days to 192 days late.

The Illinois Procurement Code (30 ILCS 500/20-80(b)) and the Statewide Accounting Management System (Procedure 15.10.40) require State agencies to file contracts for professional and artistic services exceeding \$5,000 and all other contracts and leases exceeding \$10,000 with the State Comptroller within 15 calendar days after execution. In addition, the Illinois State Finance Act (30 ILCS 105/9(a)) requires State agencies to file all real estate leases with the office of the Secretary of State within 15 calendar days after execution.

In discussing these conditions with University officials, they stated documents were not received in the Contract Processing Office within University Payables until after the date of execution, which is attributable to human error.

Failure to file contracts and real estate leases with the Office of the Comptroller and Secretary of State on a timely basis results in not compliance with State statutes and regulations. (Finding Code 09-45, 08-08, 07-09, 06-05, 05-04, 04-08)

**Recommendation**

We recommend the University revise its procedures to ensure all applicable contracts and real estate leases are filed with the Office of the Comptroller and Secretary of State in accordance with State statutes and related guidelines.

**University Response**

Accepted. The University will continue to monitor, examine, and improve its procedures to ensure contracts and leases are filed in compliance with State statutes and related administrative rules.

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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – State Compliance

**Finding 09-46 – Use and Maintenance of University Vehicles**

The University did not report certain automobile accidents involving University vehicles to the Department of Central Management Services in a timely manner and did not properly maintain all University motor vehicles.

During our testing of the operation of University vehicles, we noted the following exceptions:

- The University reported 116 accidents involving University vehicles to the Department of Central Management Services (CMS) during fiscal year 2009. Of the 88 accidents reported by the Urbana Campus, 58 (66%) were not reported timely and ranged from 1 to 107 days late. Of the 25 accidents reported by the Chicago Campus, 18 (72%) were not reported timely and ranged from 2 to 54 days late. Of the 3 accidents reported by the Springfield Campus, none were reported late.
- Of the twenty five University vehicles selected for maintenance documentation testing, one of the vehicles did not have regular oil changes. University records show the vehicle was driven approximately two years and three months and approximately 4,915 miles without an oil change.

The Illinois Administrative Code (Title 44, Subtitle D, Chapter 1, Part 5040.520) states a driver of a state-owned or leased vehicle which is involved in an accident of any type shall report such accident to the appropriate law enforcement agency and to CMS by completing the “Motorist’s Report of Illinois Motor Vehicle Accident” form (SR-1). For all accidents, the Form SR-1 is to be completed as soon as possible and submitted to the office of the current insurance carrier. In no case is this report to be completed later than three (3) days following an accident.

Additionally, University of Illinois Office of Business and Financial Services Policies and Procedures (Section 15.3) state that the responsible personnel at each campus “must deliver the accident report to the CMS within seven calendar days of the accident in all cases.” Finally, the Illinois Administrative Code (Title 44, Subtitle D, Chapter 1, Part 5040.400) states that all state-owned vehicles shall undergo regular service in order to maintain the vehicles in road worthy, safe, operating condition and appropriate cosmetic condition and the driver should check oil, coolant, and battery water levels regularly.

In discussing these conditions with University officials, they stated these exceptions are due to 1) the campus offices not being aware of accident claims until units have provided the information, after which time is needed to gather the information required by CMS and 2) human error in advertently dropping a vehicle from the automated preventative maintenance scheduler.

Failure to report automobile accidents to the Department of Central Management Services in a timely manner may cause the University to be denied coverage and result in additional liabilities for the University. Failure to perform regular maintenance on University vehicles could result in more significant expenditures related to the repair or replacement of the vehicles. (Finding Code 09-46, 08-10)

**Recommendation**

We recommend the University implement procedures to ensure that accident reports are submitted to the Department of Central Management Services in a timely manner. We also recommend the University ensure that policies and procedures are clearly understood and followed by all personnel responsible for the oversight of University vehicles within each department.

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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – State Compliance

**University Response**

Accepted. The University will continue to work to improve procedures to ensure accident reports are submitted to the Department of Central Management Services (DCMS) in a timely manner. Improvements to date have included updating policies and procedures, printing informational brochures, and implementing the electronic submission of reports to DCMS. In addition, the University will continue to work to ensure personnel responsible for the oversight of University vehicles clearly understand and follow required procedures.

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Schedule of Findings and Questioned Costs

Year ended June 30, 2009

Current Findings – State Compliance

**Finding 09-47 – Failure to Follow State Regulations for Recording Equipment**

The University improperly records equipment additions by reducing the purchase price for the value of trade-ins. Additionally, the University does not calculate a gain or loss on disposal of equipment from trade-ins.

During our testwork over equipment additions, we noted the University improperly records the equipment additions based on the purchase price paid in cash, plus the net book value of any assets used for trade-in, less any trade-in allowances received from the seller. The University does not calculate a gain or loss on disposal of equipment from trade-ins. However, the University should record the equipment additions based on the cost, excluding any trade-in value received, and calculate a gain or loss on equipment traded-in based on the difference between its net book value and the trade-in value received.

Specifically, during our testwork over forty equipment additions (totaling \$1,296,773) recorded during the fiscal year, we noted the following exceptions:

- One equipment addition should have been recorded at \$20,753, the gross purchase price of the equipment. However, the equipment was improperly valued at \$16,753, net of a \$4,000 trade-in allowance received for an asset with a net book value of \$0 (i.e. fully depreciated). Additionally, the University should have recorded a gain on disposal of \$4,000 from the trade-in.
- One equipment addition should have been recorded at \$16,889, the gross purchase price of the equipment. However, the equipment was improperly valued at \$15,939, net of a \$950 trade-in allowance received for an asset with a net book value of \$0 (i.e. fully depreciated). Additionally, the University should have recorded a gain on disposal of \$950 from the trade-in.

Equipment additions totaled \$130,232,705 during the year ended June 30, 2009.

In accordance with the Illinois Administrative Code (Title 44, Subtitle D, Chapter 1, Part 5010.240(e)(2)), “If equipment is acquired by trade-in, the value of any items traded in shall not be used to reduce the purchase price” of the asset purchased.

In discussing these conditions with University officials, they stated their established process has been to record asset purchases involving a trade-in as the sum of the cash paid and the net book value of the trade-in asset given up, a process believed to be consistent with generally accepted accounting principles.

Failure to record equipment at cost results in the inaccurate reporting of capital assets. (Finding Code 09-47)

**Recommendation:**

We recommend that the University revise its procedures for recording capital assets to ensure equipment is recorded at cost.

**University Response:**

Accepted. The University will take the necessary corrective actions to address the recommendation noted in this finding.

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Prior Findings Not Repeated – *Government Auditing Standards*

Year ended June 30, 2009

**A. Energy Resource Center – CMS Intergovernmental Agreement**

The University did not establish adequate financial reporting controls over the transactions associated with a contractual agreement with the Illinois Department of Central Management Services to provide energy related services. (Finding Code 08-01)

In the current year, the University terminated the contractual relationship effective June 30, 2009. The University is in the process of winding down the activities associated with this contract. However, this was reported as a State compliance finding in the current year. See finding 09-36.

**B. Inappropriate Charges Paid By University**

The University did not establish adequate financial reporting controls over transactions incurred on procurement cards issued to University employees which led to fraudulent transactions being paid by the University. (Finding Code 08-02)

Although the same exceptions were not identified in the current year audit, the internal control deficiencies that contributed to the prior year finding continue to exist. See finding 09-02 for the current year finding.

**C. Insufficient Internal Controls over Utilities**

The University did not establish policies for monitoring and reporting budget deficits related to utilities expenses to the Board of Trustees. (Finding Code 08-04)

In the current year, the University implemented policies for monitoring and reporting budget deficits related to utilities expenses to the Board of Trustees.

**D. Grant Revenue Overdrafts**

The University overstated grant revenue and receivables by \$1.67 million in fiscal year 2008. (Finding Code 08-06)

In the current year, the University adjusted its financial reporting process to include procedures to identify overspending on grant awards.

**E. Deferred Revenue Calculated Incorrectly**

The University understated the deferred tuition revenue liability and student waiver expense and overstated tuition revenue in fiscal year 2008. (Finding Code 08-07)

In the current year, the University modified its period end calculation of deferred tuition to take into account the ending dates of its academic periods.

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Prior Findings Not Repeated – State Compliance

Year ended June 30, 2009

**F. Inadequate Documentation**

The University did not have adequate internal controls in place over travel expenses at a specific Department which led to several transactions for which no supporting documentation could be provided and which no business purpose was documented. (Finding Code 08-12)

In the current year, the University was able to provide supporting documentation for each expenditure selected for testwork from this Department.



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Financial Related Information Summary

Year ended June 30, 2009

Financial related information presented in this section of the report includes the following:

- Financial Related Schedules:
  - Schedule of Expenditures of Federal Awards
  - Attachments to Schedule of Expenditures of Federal Awards
  - Notes to the Schedule of Expenditures of Federal Awards

The Schedule of Expenditures of Federal Awards presented in this section has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in the auditor's opinion, it is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The findings and auditor's reports on compliance testing and questioned costs and internal control related to federal awards are presented in the Compliance Report section of this report.

**UNIVERSITY OF ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2009**

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
<b><u>Community Service</u></b>						
<b>Service</b>						
Education	94.005	Y		-501		-501
	Agency Totals			<u>-501</u>		<u>-501</u>
<b><u>(HWA)</u></b>						
<b>)</b>						
<i>to pass through detail</i>						
	20.205	Y		318,317		318,317
	Agency Totals			<u>318,317</u>		<u>318,317</u>
<b><u>D)</u></b>						
Development (general)	14.000	Y	38,300			38,300
ts	14.516	Y		17,249		17,249
ants	14.517	Y		5,728		5,728
ts	14.901	Y	-8,598			-8,598
	14.902	Y		318,858		318,858
udies Grants	14.906	Y		30,068		30,068
<i>pass through detail</i>						
Development (general)	14.000	Y	45,093	15,713		60,806
nts/Entitlement Grants	14.218	Y		-6,454		-6,454
ck Grant Program	14.862	Y	163,707			163,707
<i>to pass through detail</i>						
Privately-Owned Housing	14.900	Y	49,629			49,629
	Agency Totals		<u>288,131</u>	<u>381,162</u>		<u>669,293</u>
<b><u>ces (IMLS)</u></b>						

ces (IMLS)

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
<b>(IMLS)</b>						
	45.301	Y	47			47
	45.307	Y	121,556			121,556
	45.312	Y	550			550
rogram	45.313	Y	271,782			271,782
<i>pass through detail</i>						
	45.307	Y	110,366			110,366
rogram	45.313	Y	90,067			90,067
<i>o pass through detail</i>						
	45.310	Y			19,326	19,326
	Agency Totals		<u>594,368</u>		<u>19,326</u>	<u>613,694</u>
<b>rd</b>						
	none	Y		-786		-786
	Agency Totals			<u>-786</u>		<u>-786</u>
<i>pass through detail</i>						
ral)	96.000	Y	855,519	-33,253		822,266
	Agency Totals		<u>855,519</u>	<u>-33,253</u>		<u>822,266</u>
<b>nal Development (AID)</b>						
<b>Development (AID)</b>						
<i>pass through detail</i>						
nt (general)	98.000	Y	516,923			516,923
(CDP)	98.002	Y	56,042			56,042
r University Cooperation and Development	98.012	Y		2,500		2,500
	Agency Totals		<u>572,965</u>	<u>2,500</u>		<u>575,465</u>

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
	10.000	Y	101,949	61,843		163,792
Applied Research	10.001	Y	253,718			253,718
	10.202	Y	186,820			186,820
Stations Under the Hatch Act	10.203	Y	5,920,777			5,920,777
Competitive Research Grants	10.206	Y	180,606			180,606
n	10.207	Y	70,287			70,287
Research	10.250	Y	21,099	-9		21,090
	10.256	Y	12,783			12,783
<i>pass through detail</i>						
	10.000	Y	372,599	22,279		394,878
Applied Research	10.001	Y	127,589			127,589
Special Research Grants	10.200	Y	180,582			180,582
Stations Under the Hatch Act	10.203	Y	9,972			9,972
Competitive Research Grants	10.206	Y	153,588			153,588
Education	10.215	Y	61,439			61,439
Research	10.219	Y	1,329			1,329
	10.227	Y	2,625			2,625
Research	10.250	Y		17,950		17,950
Food Systems	10.302	Y	-1,304			-1,304
	10.303	Y	35,958			35,958
	10.304	Y	62,271			62,271
	10.500	Y	103,488			103,488
	10.652	Y	6,437			6,437
Program	10.912	Y	35,537			35,537
<i>to pass through detail</i>						
Control, and Animal Care	10.025	Y	116,517			116,517
Program for Women, Infants, and Children	10.557	Y		-236		-236
		Agency Totals	<u>8,016,666</u>	<u>101,827</u>		<u>8,118,493</u>
<b>RS)</b>						
	10.000	Y	242,251			242,251
Applied Research	10.001	Y	2,595,073			2,595,073

A)

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Special Research Grants	10.200	Y	183,263			183,263
Competitive Research Grants	10.206	Y	230,631	268,348		498,979
	10.652	Y	5,929			5,929
<i>pass through detail</i>						
	10.000	Y	5,910			5,910
Applied Research	10.001	Y	15,365			15,365
Competitive Research Grants	10.206	Y	22,961			22,961
			<u>3,301,383</u>	<u>268,348</u>		<u>3,569,731</u>
<b>Serv (APHIS)</b>						
	10.000	Y	95,437			95,437
			<u>95,437</u>			<u>95,437</u>
<b>Serv (CSREES)</b>						
	10.000	Y	1,318,306			1,318,306
Special Research Grants	10.200	Y	3,565,984			3,565,984
Competitive Research Grants	10.206	Y	4,989,969	195,900		5,185,869
	10.217	Y	22,183			22,183
Research	10.219	Y	32,611			32,611
	10.303	Y	684,975	138,087		823,062
	10.500	Y	19,291			19,291
<i>pass through detail</i>						
	10.000	Y	22,302			22,302
Special Research Grants	10.200	Y	22,702			22,702
Stations Under the Hatch Act	10.203	Y	-1,802			-1,802
Competitive Research Grants	10.206	Y	3,782			3,782
and Education	10.215	Y	3,142			3,142
	10.303	Y	-66,324			-66,324
	10.500	Y	8,379			8,379
			<u>10,625,500</u>	<u>333,987</u>		<u>10,959,487</u>
<b>S)</b>						
	10.000	Y	1,002			1,002

A)

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Research	10.250	Y	25,950	32,184		58,134
Research Programs (FANRP)	10.253	Y	48,950			48,950
	Agency Totals		<u>75,902</u>	<u>32,184</u>		<u>108,086</u>
	10.000	Y	122,878			122,878
	10.450	Y	3,678			3,678
	Agency Totals		<u>126,556</u>			<u>126,556</u>
	10.000	Y	134,097			134,097
	10.652	Y	69,103			69,103
	10.664	Y	-245			-245
<i>pass through detail</i>						
	10.000	Y		22,314		22,314
	Agency Totals		<u>202,955</u>	<u>22,314</u>		<u>225,269</u>
<b>Service (NRCS)</b>						
	10.902	Y	107,373			107,373
	Agency Totals		<u>107,373</u>			<u>107,373</u>
	10.000	Y	68,642			68,642
Management Education	10.457	Y	68,533			68,533
	Agency Totals		<u>137,175</u>			<u>137,175</u>
<b>Ecology</b>						
Research and Standards	11.609	Y	47,618			47,618
<i>pass through detail</i>						
	11.612	Y		14,714		14,714
	Agency Totals		<u>47,618</u>	<u>14,714</u>		<u>62,332</u>

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
	11.000	Y	-61			-61
<i>pass through detail</i>						
	11.000	Y	50,640			50,640
	11.417	Y	10,027			10,027
Research Reserves	11.420	Y	4,377			4,377
ization Development	11.467	Y	9,097			9,097
	11.612	Y	243,845	-672		243,173
	Agency Totals		<u>317,925</u>	<u>-672</u>		<u>317,253</u>
	11.000	Y	163,813			163,813
	11.417	Y	1,006,641	76,264		1,082,905
	11.431	Y	344,267			344,267
<i>pass through detail</i>						
ration Awards	11.419	Y	367,304	28,278		395,582
	11.431	Y	20,094			20,094
	11.481	Y	223,154			223,154
	Agency Totals		<u>2,125,273</u>	<u>104,542</u>		<u>2,229,815</u>
	12.000	Y	90,360	3,539,251		3,629,611
es Program	12.800	Y	881,043	88,117		969,160
<i>pass through detail</i>						
	12.000	Y	460,234	54,260		514,494
arch in Science and Engineering	12.630	Y	209,902			209,902
es Program	12.800	Y	226,998	10,717		237,715
	Agency Totals		<u>1,868,537</u>	<u>3,692,345</u>		<u>5,560,882</u>
<b>(AFOSR)</b>						
	12.000	Y	139,249			139,249
h	12.300	Y	127,095			127,095

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Research in Science and Engineering	12.630	Y	285,306	1,319,908		1,605,214
Research Program	12.800	Y	4,943,145	145,399		5,088,544
Development	12.910	Y	6,007,949			6,007,949
<i>Pass through detail</i>						
	12.000	Y	130,732			130,732
Research	12.300	Y	154,158			154,158
Research in Science and Engineering	12.630	Y	221,956			221,956
Research Program	12.800	Y	1,138,300			1,138,300
	Agency Totals		<u>13,147,890</u>	<u>1,465,307</u>		<u>14,613,197</u>
	12.000	Y	78,402			78,402
Development	12.420	Y		-9,634		-9,634
	12.431	Y	883,921	53,350		937,271
<i>Pass through detail</i>						
	12.000	Y	561,168	90,946		652,114
Development	12.420	Y	29,729			29,729
	12.431	Y	2,127,433			2,127,433
Research in Science and Engineering	12.630	Y	304,043			304,043
	Agency Totals		<u>3,984,696</u>	<u>134,662</u>		<u>4,119,358</u>
Research in Science and Engineering	12.630	Y	20,010			20,010
	Agency Totals		<u>20,010</u>			<u>20,010</u>
	12.000	Y	72,973	144,482		217,455
	12.431	Y	3,045,559	153,712		3,199,271
Research in Science and Engineering	12.630	Y	-5,444			-5,444
<i>Pass through detail</i>						
	12.000	Y		-62		-62
	12.431	Y	650,907			650,907
Research Program	12.800	Y	63,341			63,341

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
		Agency Totals	<u>3,827,336</u>	<u>298,132</u>		<u>4,125,468</u>
	12.000	Y		696,709		696,709
		Agency Totals		<u>696,709</u>		<u>696,709</u>
	12.000	Y	2,109,138			2,109,138
	12.400	Y	651,557			651,557
Research in Science and Engineering	12.630	Y	200,594			200,594
		Agency Totals	<u>2,961,289</u>			<u>2,961,289</u>
<b>Agency (DARPA)</b>						
	12.000	Y	454,158	39,637		493,795
ment	12.910	Y	3,460,363			3,460,363
<i>pass through detail</i>						
	12.000	Y	1,382,694			1,382,694
	12.431	Y	392,175			392,175
ment	12.910	Y	213,462			213,462
Research Projects Agency	97.065	Y		1,549,803		1,549,803
		Agency Totals	<u>5,902,852</u>	<u>1,589,440</u>		<u>7,492,292</u>
<b>RA)</b>						
ing Weapons of Mass Destruction	12.351	Y	671,834			671,834
<i>pass through detail</i>						
	12.000	Y	251,433			251,433
		Agency Totals	<u>923,267</u>			<u>923,267</u>
<i>pass through detail</i>						
	12.000	Y	118,375			118,375
	12.431	Y	105,728			105,728
		Agency Totals	<u>224,103</u>			<u>224,103</u>

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Research in Science and Engineering	12.630	Y	103,947			103,947
	Agency Totals		<u>103,947</u>			<u>103,947</u>
<i>Pass through detail</i>						
	12.000	Y	40,000			40,000
	Agency Totals		<u>40,000</u>			<u>40,000</u>
am	12.901	Y	35,573	50,141		85,714
	Agency Totals		<u>35,573</u>	<u>50,141</u>		<u>85,714</u>
h	12.300	Y	-17,064			-17,064
	Agency Totals		<u>-17,064</u>			<u>-17,064</u>
<i>Pass through detail</i>						
h	12.300	Y	-209			-209
	Agency Totals		<u>-209</u>			<u>-209</u>
<i>Pass through detail</i>						
	12.000	Y	280,329			280,329
<i>Pass through detail</i>						
	12.000	Y	333,454			333,454
h	12.300	Y	564,463	-2,906		561,557
	Agency Totals		<u>1,178,246</u>	<u>-2,906</u>		<u>1,175,340</u>
h	12.000	Y		126,097		126,097
h	12.300	Y	6,663,901	1,609,499		8,273,400
<i>Pass through detail</i>						
h	12.300	Y	420,192	158,572		578,764
	Agency Totals		<u>7,084,093</u>	<u>1,894,168</u>		<u>8,978,261</u>

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
ter						
ment	12.910	Y	457,688			457,688
	Agency Totals		<u>457,688</u>			<u>457,688</u>
ment	12.910	Y	398,778			398,778
	Agency Totals		<u>398,778</u>			<u>398,778</u>
	12.000	Y		86,265		86,265
	12.431	Y	40,874			40,874
ass through detail						
	12.000	Y	24,720			24,720
ment	12.114	Y		109,330		109,330
	Agency Totals		<u>65,594</u>	<u>195,595</u>		<u>261,189</u>
	12.000	Y		6,643		6,643
	Agency Totals			<u>6,643</u>		<u>6,643</u>
	12.000	Y	29,925			29,925
	Agency Totals		<u>29,925</u>			<u>29,925</u>
opment	12.000	Y	153,590	586,580		740,170
	12.420	Y	737,443	977,085		1,714,528
	12.431	Y	-462			-462
arch in Science and Engineering	12.630	Y		177,087		177,087
	Agency Totals		<u>890,571</u>	<u>1,740,752</u>		<u>2,631,323</u>

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
	12.000	Y		55,831		55,831
	Agency Totals			<u>55,831</u>		<u>55,831</u>
Development	12.420	Y		172,215		172,215
Verification Planning	12.614	Y		68,967		68,967
<i>pass through detail</i>						
	12.000	Y		386,013		386,013
ment	12.114	Y	363,347			363,347
Development	12.420	Y		12,365		12,365
	12.431	Y		18,434		18,434
es Program	12.800	Y		142,498		142,498
	Agency Totals		<u>363,347</u>	<u>800,492</u>		<u>1,163,839</u>
	84.000	Y		57,511		57,511
gram	84.083	Y		52,754		52,754
Rehabilitation Research	84.133	Y	14,127	5,377,607		5,391,734
	84.170	Y		42,981		42,981
ional Need	84.200	Y		200,625		200,625
nd Dissemination	84.305	Y	1,542,292	461,513		2,003,805
	84.324	Y	913,223	473,490		1,386,713
Development to Improve Services and Results for Children with	84.325	Y	467,405			467,405
<i>pass through detail</i>						
	84.000	Y	261,853	42,938		304,791
Rehabilitation Research	84.133	Y	188,347	206,404		394,751
mmunities_National Programs	84.184	Y		17,148		17,148
on	84.215	Y	70,742			70,742
	84.224	Y		8,685		8,685
nd Dissemination	84.305	Y		620,268		620,268
	84.324	Y	72,236			72,236

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
<i>pass through detail</i>						
Communities_State Grants	84.186	Y	64,972			64,972
Learning Centers	84.287	Y	1,693			1,693
Assistance for Undergraduate Programs	84.334	Y	299,961			299,961
Grants	84.367	Y	141,188			141,188
	Agency Totals		<u>4,038,039</u>	<u>7,561,924</u>		<u>11,599,963</u>
<i>pass through detail</i>						
	81.000	Y	506,204	700,699		1,206,903
Assistance Program	81.049	Y		34,559		34,559
Assistance for the Waste Isolation Pilot Plant: States and Tribal Concerns	81.106	Y		-3,320		-3,320
	Agency Totals		<u>506,204</u>	<u>731,938</u>		<u>1,238,142</u>
<i>pass through detail</i>						
	81.000	Y	92,102			92,102
	Agency Totals		<u>92,102</u>			<u>92,102</u>
	81.000	Y	442,345			442,345
Assistance Program	81.049	Y	3,995,246	93,389		4,088,635
<i>pass through detail</i>						
Assistance Program	81.049	Y	67,256			67,256
	Agency Totals		<u>4,504,847</u>	<u>93,389</u>		<u>4,598,236</u>
	81.049	Y		508,900		508,900
Assistance Program				508,900		508,900
	Agency Totals			<u>508,900</u>		<u>508,900</u>
	81.000	Y	-16,199			-16,199
	Agency Totals		<u>-16,199</u>			<u>-16,199</u>

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
	81.000	Y	160,424			160,424
	Agency Totals		<u>160,424</u>			<u>160,424</u>
<i>pass through detail</i>	81.000	Y	152,111	84,988		237,099
	Agency Totals		<u>152,111</u>	<u>84,988</u>		<u>237,099</u>
<i>pass through detail</i>	81.000	Y	109,921			109,921
	Agency Totals		<u>109,921</u>			<u>109,921</u>
<i>pass through detail</i>	81.000	Y	2,161,682			2,161,682
	Agency Totals		<u>2,161,682</u>			<u>2,161,682</u>
<i>pass through detail</i>	81.000	Y	212,231			212,231
	Agency Totals		<u>212,231</u>			<u>212,231</u>
<b>(NETL)</b>						
<i>pass through detail</i>	81.000	Y	92,799			92,799
ment	81.089	Y	7,232,866			7,232,866
Energy Information Dissemination, Outreach, Training and T	81.117	Y	126,048			126,048
	Agency Totals		<u>7,451,713</u>			<u>7,451,713</u>
<i>pass through detail</i>	81.000	Y	36,333			36,333
	Agency Totals		<u>36,333</u>			<u>36,333</u>
<b>Education ORISE</b>						
	81.000	Y		10		10
	Agency Totals			<u>10</u>		<u>10</u>

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
<i>pass through detail</i>	81.000	Y	242,016			242,016
	Agency Totals		<u>242,016</u>			<u>242,016</u>
<i>pass through detail</i>	81.000	Y	204,017			204,017
<i>pass through detail</i>	81.000	Y	8,060			8,060
	Agency Totals		<u>212,077</u>			<u>212,077</u>
<i>pass through detail</i>	81.000	Y	711,672			711,672
	Agency Totals		<u>711,672</u>			<u>711,672</u>
	81.000	Y	9,781,880	219,768		10,001,648
ce Program	81.049	Y	259,757	294,150		553,907
ormation	81.064	Y		168,977		168,977
ment	81.086	Y	122,035	-14,142		107,893
velopment	81.087	Y	248,835			248,835
search	81.113	Y		115,970		115,970
ment and Demonstration	81.121	Y	31,675			31,675
<i>pass through detail</i>	12.800	Y	29,369			29,369
es Program	81.000	Y	743,164	157,037		900,201
	81.041	Y		-1,394		-1,394
ce Program	81.049	Y	974,557	77,995		1,052,552
ormation	81.064	Y	492			492
	81.079	Y	105,335			105,335
ment	81.086	Y		190,207		190,207
velopment	81.087	Y	149,409	-254,120		-104,711
oment	81.089	Y		-36,030		-36,030

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Research	81.113	Y	88,643			88,643
Grant and Demonstration	81.121	Y		148,699		148,699
<i>to pass through detail</i>	81.041	Y	856,113			856,113
	Agency Totals		<u>13,391,264</u>	<u>1,067,117</u>		<u>14,458,381</u>
<b>City(USDHS)</b>						
<b>Agency (FEMA)</b>						
<i>to pass through detail</i>	97.044	Y	369,119			369,119
(General)	97.000	Y	159,769			159,769
<i>to pass through detail</i>	97.047	Y	13,775			13,775
	Agency Totals		<u>542,663</u>			<u>542,663</u>
<b>City(USDHS)</b>						
<i>to pass through detail</i>	97.044	Y	106,353			106,353
(General)	97.069	Y	65,584			65,584
Projects	97.000	Y	393,800			393,800
	97.001	Y	75,692			75,692
	Agency Totals		<u>641,429</u>			<u>641,429</u>
<i>to pass through detail</i>	15.000	Y	10,008			10,008
	Agency Totals		<u>10,008</u>			<u>10,008</u>
<i>to pass through detail</i>	15.000	Y	359,135			359,135
	15.000	Y	-232			-232
	Agency Totals		<u>358,903</u>			<u>358,903</u>

FY09 SEFA



Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
	15.000	Y	126,148	21,902		148,050
	Agency Totals		<u>126,148</u>	<u>21,902</u>		<u>148,050</u>
	15.000	Y	156,516			156,516
s Research Institutes	15.805	Y	76,554			76,554
ram	15.807	Y	71,237			71,237
nd Data Collection	15.808	Y	92,557			92,557
Cooperative Agreements Program	15.809	Y	37,036			37,036
ing Program	15.810	Y	243,678			243,678
g Term Resource Monitoring Program	15.978	Y	958,814			958,814
	Agency Totals		<u>1,636,392</u>			<u>1,636,392</u>
	15.000	Y	-304			-304
<i>pass through detail</i>						
	15.000	Y	12,322			12,322
	Agency Totals		<u>12,018</u>			<u>12,018</u>
	15.000	Y	161,921			161,921
s Research Institutes	15.805	Y	2,268			2,268
<i>pass through detail</i>						
	15.000	Y	14,215			14,215
<i>o pass through detail</i>						
nd Surface Effects of Underground Coal Mining	15.250	Y	115,514			115,514
	Agency Totals		<u>293,918</u>			<u>293,918</u>
	15.000	Y	66,528			66,528
tance	15.608	Y	254,953			254,953

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
	15.620	Y	33,534			33,534
	15.642	Y	11,469			11,469
	15.647	Y	7,232			7,232
<i>pass through detail</i>						
	15.000	Y	23,600			23,600
stance	15.608	Y	-795			-795
<i>o pass through detail</i>						
	15.605	Y	1,531,207			1,531,207
	15.611	Y	792,579			792,579
onservation Fund	15.615	Y	28,487			28,487
	15.634	Y	904,391			904,391
	Agency Totals		<u>3,653,185</u>			<u>3,653,185</u>
<b>n and Enforcement</b>						
<i>o pass through detail</i>						
nd Surface Effects of Underground Coal Mining	15.250	Y	730			730
	Agency Totals		<u>730</u>			<u>730</u>
	16.000	Y		486,521		486,521
n, Evaluation, and Development Project Grants	16.560	Y		304,963		304,963
	Agency Totals			<u>791,484</u>		<u>791,484</u>
	16.000	Y	86,277			86,277
	16.526	Y		99,292		99,292
<i>pass through detail</i>						
evention_Allocation to States	16.540	Y		21,808		21,808
s_Community-Based Gang Intervention	16.544	Y		73,224		73,224
<i>o pass through detail</i>						
evention_Allocation to States	16.540	Y	59,474			59,474
	Agency Totals		<u>145,751</u>	<u>194,324</u>		<u>340,075</u>

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
<i>pass through detail</i>						
ment	17.720	Y		21,162		21,162
	Agency Totals			<u>21,162</u>		<u>21,162</u>
<b>(DOT)</b>						
r						
	20.108	Y	128,546			128,546
nce	20.109	Y	2,913,079			2,913,079
	Agency Totals		<u>3,041,625</u>			<u>3,041,625</u>
	20.108	Y	86,861			86,861
<i>pass through detail</i>						
al)	20.000	Y		1,888		1,888
	Agency Totals		<u>86,861</u>	<u>1,888</u>		<u>88,749</u>
)						
al)	20.000	Y		24,023		24,023
t Program	20.200	Y		90,523		90,523
	20.205	Y	40			40
	Agency Totals		<u>40</u>	<u>114,546</u>		<u>114,586</u>
al)	20.000	Y		213,778		213,778
	20.301	Y		141,611		141,611
<i>pass through detail</i>						
	20.301	Y	13,365			13,365
	Agency Totals		<u>13,365</u>	<u>355,389</u>		<u>368,754</u>
	20.516	Y		165,293		165,293
<i>pass through detail</i>						

(DOT) FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
al)	20.000	Y		9,280		9,280
<i>o pass through detail</i>						
	20.205	Y		116,546		116,546
	Agency Totals			<u>291,119</u>		<u>291,119</u>
al)	20.000	Y	3,611			3,611
	20.516	Y		12,038		12,038
<i>ass through detail</i>						
al)	20.000	Y	408,419	175,878		584,297
	20.106	Y	25,477			25,477
t Program	20.200	Y	53,533	38,901		92,434
e and Innovation Act (TIFIA) Program	20.223	Y		58,976		58,976
	20.507	Y		3,298		3,298
s	20.700	Y		70,981		70,981
<i>o pass through detail</i>						
	20.205	Y	1,833,667	90,522	38,695	1,962,884
	20.516	Y		144,535		144,535
y	20.600	Y			254,844	254,844
Racial Profiling	20.611	Y		9,874		9,874
	Agency Totals		<u>2,324,707</u>	<u>605,003</u>	<u>293,539</u>	<u>3,223,249</u>
<b>cy (EPA)</b>						
<b>(EPA)</b>						
eneral)	66.000	Y	-1,163			-1,163
ment Grants	66.461	Y	63,673			63,673
	66.469	Y	24,348	38,131		62,479
ed Research	66.500	Y	52,552			52,552
Research Program	66.509	Y	346,415	-7,421		338,994
Competition for Sustainability	66.516	Y	59,357			59,357
Special Purpose Grants	66.606	Y	3			3
Public Education, Training, Demonstrations, and Studies	66.716	Y		47,236		47,236

cy (EPA) FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Technical Assistance Grants and Cooperative Agreement	66.814	Y		22		22
<i>pass through detail</i>						
(general)	66.000	Y	274,988	87,579		362,567
ations, Demonstrations, and Special Purpose Activities Re	66.034	Y	24,152			24,152
ate, and Tribal Program Support	66.419	Y	2,708			2,708
	66.439	Y	178,873			178,873
	66.456	Y	5,838			5,838
ants	66.460	Y	3,373			3,373
ed Research	66.500	Y	-2,800			-2,800
Research Program	66.509	Y		22,559		22,559
nd Assessment Program (REMAP) Research Projects	66.512	Y	465			465
	66.605	Y	652			652
Public Education, Training, Demonstrations, and Studies	66.716	Y	34,998			34,998
<i>o pass through detail</i>						
onstrations, and Training Grants and Cooperative Agree	66.436	Y		172		172
ants	66.460	Y	184,858			184,858
s	66.474	Y	23,629			23,629
	66.605	Y	26,313			26,313
	Agency Totals		<u>1,303,232</u>	<u>188,278</u>		<u>1,491,510</u>
<b>6 (ACF)</b>						
Developmental Disabilities Education, Research, and Servi	93.632	Y		-28,970		-28,970
	Agency Totals			<u>-28,970</u>		<u>-28,970</u>
<b>uality (AHRQ)</b>						
ervices (general)	93.000	Y		292,301		292,301
ity and Outcomes	93.226	Y	1,485	1,232,386		1,233,871
<i>pass through detail</i>						
ity and Outcomes	93.226	Y		171,552		171,552
	Agency Totals		<u>1,485</u>	<u>1,696,239</u>		<u>1,697,724</u>
<b>se Registry (ATSDR)</b>						

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Research	93.208	Y	177,012			177,012
	Agency Totals		<u>177,012</u>			<u>177,012</u>
Services (general)	93.000	Y		179,656		179,656
	Agency Totals			<u>179,656</u>		<u>179,656</u>
<b>Prevention (CDC)</b>						
Services (general)	93.000	Y		16,478		16,478
Research	93.061	Y		1,351,373		1,351,373
Local, State and Community Based Programs	93.136	Y		129,137		129,137
	93.184	Y		172,154		172,154
Program	93.262	Y	78,823	736,127		814,950
Operating Grants	93.263	Y		1,482		1,482
Prevention_ Investigations and Technical Assistance	93.283	Y		2,494,561		2,494,561
Acquired Immunodeficiency Syndrome (AIDS) and Human I	93.943	Y		5,007		5,007
Disease Prevention and Control	93.945	Y		22,630		22,630
<i>to pass through detail</i>						
Services (general)	93.000	Y		201,207		201,207
Research	93.061	Y		218,308		218,308
Local, State and Community Based Programs	93.136	Y		73,423		73,423
	93.184	Y	1,285			1,285
Program	93.262	Y		-880		-880
Prevention_ Investigations and Technical Assistance	93.283	Y		105,335		105,335
Research	93.848	Y		60,282		60,282
Department Based	93.940	Y		-6,454		-6,454
Prevention_ Investigations and Technical Assistance	93.944	Y		1,681		1,681
State-Based Safe Motherhood and Infant Health Initiative	93.946	Y	14,984			14,984
<i>to pass through detail</i>						
Prevention_ Investigations and Technical Assistance	93.048	Y		2,108		2,108
Research	93.069	Y		230,255		230,255
	93.184	Y		58,299		58,299

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Infection Investigations	93.283	Y	6,909	105,720		112,629
Disease Prevention and Control	93.945	Y		65,781		65,781
	Agency Totals		<u>102,001</u>	<u>6,044,014</u>		<u>6,146,015</u>
<i>pass through detail</i>						
Research	93.103	Y		826		826
	Agency Totals			<u>826</u>		<u>826</u>
<b>Administration (HRSA)</b>						
Consolidated Programs	93.110	Y	6,149	723,254		729,403
Research	93.222	Y		-1,357		-1,357
Grants	93.358	Y		154,772		154,772
Grants Community Based Dental Partnership	93.924	Y		175,631		175,631
Grants	93.928	Y		294,174		294,174
<i>pass through detail</i>						
Services (general)	93.000	Y		7,156		7,156
Consolidated Programs	93.110	Y		5,601		5,601
Grants	93.914	Y		390		390
<i>pass through detail</i>						
Section IV and Title II Discretionary Projects	93.048	Y		1,149		1,149
Grants for the Coordination and Development of Primary	93.130	Y		36,241		36,241
Grants for the Coordination and Development of Primary	93.913	Y		690		690
	Agency Totals		<u>6,149</u>	<u>1,397,701</u>		<u>1,403,850</u>
<b>Grants and Services</b>						
<i>pass through detail</i>						
Services (general)	93.000	Y		53,458		53,458
Grants Education Centers	93.107	Y		44,271		44,271
	Agency Totals			<u>97,729</u>		<u>97,729</u>
Grants Research	93.856	Y		-90		-90
Grants Training	93.989	Y		808,416		808,416
	Agency Totals			<u>808,326</u>		<u>808,326</u>

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Services (general)	93.000	Y		205,465		205,465
Research	93.393	Y	197,827	3,510,025		3,707,852
Research	93.394	Y	1,660,409	565,780		2,226,189
	93.395	Y	30,993	3,074,102		3,105,095
	93.396	Y	154,943	2,637,933		2,792,876
	93.398	Y	63,483	434,702		498,185
	93.399	Y		2,321,577		2,321,577
<i>pass through detail</i>						
Services (general)	93.000	Y		90,153		90,153
Research	93.393	Y		170,322		170,322
	93.398	Y		77,784		77,784
	93.399	Y		217,579		217,579
Agency Totals			<u>2,107,655</u>	<u>13,305,422</u>		<u>15,413,077</u>
<b>Alternative Medicine</b>						
Primary and Alternative Medicine	93.213	Y	70,700	1,420,332		1,491,032
Agency Totals			<u>70,700</u>	<u>1,420,332</u>		<u>1,491,032</u>
<b>Disease Control</b>						
Research and State and Community Based Programs	93.136	Y	283,248	795,368		1,078,616
Programs for Individuals with Mental Illness	93.138	Y		50,647		50,647
Agency Totals			<u>283,248</u>	<u>846,015</u>		<u>1,129,263</u>
<b>Disparities</b>						
Programs	93.333	Y		-799,543		-799,543
Programs	93.389	Y	1,567,327	2,873,125		4,440,452
Agency Totals			<u>1,567,327</u>	<u>2,073,582</u>		<u>3,640,909</u>
<b>Health Disparities</b>						
Research	93.307	Y		51,591		51,591
Agency Totals				<u>51,591</u>		<u>51,591</u>

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Services/Grants for Battered Women's Shelters_ Grants to Stat	93.671	Y		271,093		271,093
	93.867	Y		3,527,861		3,527,861
<i>pass through detail</i>						
Diseases Extramural Research	93.847	Y		2,517		2,517
	93.867	Y		92,956		92,956
	Agency Totals			<u>3,894,427</u>		<u>3,894,427</u>
Services (general)	93.000	Y		216,697		216,697
Research	93.233	Y		96,065		96,065
Research Support	93.701	Y	12,114	2,756		14,870
	93.837	Y	156,660	7,823,484		7,980,144
	93.838	Y	34,086	7,312,153		7,346,239
Research	93.839	Y		4,046,356		4,046,356
Diseases Extramural Research	93.847	Y		337,097		337,097
Grant Extramural Research	93.865	Y		142,279		142,279
<i>pass through detail</i>						
Services (general)	93.000	Y		17,653		17,653
Research	93.839	Y		3,147		3,147
	Agency Totals		<u>202,860</u>	<u>19,997,687</u>		<u>20,200,547</u>
<b>Institute</b>						
	93.172	Y	183,682	43,587		227,269
	Agency Totals		<u>183,682</u>	<u>43,587</u>		<u>227,269</u>
<b>Community &amp; Health</b>						
Program	93.262	Y	203,975	1,603,089		1,807,064
<i>pass through detail</i>						
Services (general)	93.000	Y		19,377		19,377
	Agency Totals		<u>203,975</u>	<u>1,622,466</u>		<u>1,826,441</u>
<b>Diseases</b>						

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Services (general)	93.000	Y		173,471		173,471
Research Support	93.701	Y	13,020			13,020
ation Research	93.855	Y	1,011,880	5,856,253		6,868,133
s Research	93.856	Y	1,899,809	4,385,226		6,285,035
<i>pass through detail</i>						
Services (general)	93.000	Y	333,299	15,882		349,181
ation Research	93.855	Y	7,569	390,094		397,663
s Research	93.856	Y	204,240	263,907		468,147
Agency Totals			<u>3,469,817</u>	<u>11,084,833</u>		<u>14,554,650</u>
<b>&amp; Bioengineering</b>						
Technological Innovations to Improve Human Health	93.286	Y	622,925	193,769		816,694
<i>pass through detail</i>						
Services (general)	93.000	Y	475			475
Technological Innovations to Improve Human Health	93.286	Y	25,812			25,812
Agency Totals			<u>649,212</u>	<u>193,769</u>		<u>842,981</u>
<b>an Development</b>						
Services (general)	93.000	Y	278,615	1,830,986		2,109,601
Research Support	93.701	Y	16,761			16,761
	93.864	Y	550,548	-1,206		549,342
nt Extramural Research	93.865	Y	3,509,192	3,717,146		7,226,338
search	93.929	Y		-13,317		-13,317
<i>pass through detail</i>						
Services (general)	93.000	Y		186,923		186,923
nt Extramural Research	93.865	Y	2,863	-52,685		-49,822
Agency Totals			<u>4,357,979</u>	<u>5,667,847</u>		<u>10,025,826</u>
<b>al Research</b>						
ch	93.121	Y	291,669	2,079,608		2,371,277
Research Support	93.701	Y		11,499		11,499
<i>pass through detail</i>						

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
ch	93.121	Y		1,225		1,225
	Agency Totals		<u>291,669</u>	<u>2,092,332</u>		<u>2,384,001</u>
<b>e &amp; Kidney Diseases</b>						
ervices (general)	93.000	Y		881,155		881,155
ases Extramural Research	93.847	Y	1,462,421	1,504,538		2,966,959
earch	93.848	Y		2,195,488		2,195,488
tology Research	93.849	Y		1,630,941		1,630,941
<i>pass through detail</i>						
ases Extramural Research	93.847	Y	-7,742	183,906		176,164
earch	93.848	Y		68,734		68,734
tology Research	93.849	Y		36,266		36,266
	Agency Totals		<u>1,454,679</u>	<u>6,501,028</u>		<u>7,955,707</u>
<b>Health Sciences</b>						
	93.113	Y	1,417,415	591,740		2,009,155
Risks from	93.115	Y		19,675		19,675
<i>pass through detail</i>						
	93.113	Y		18		18
	Agency Totals		<u>1,417,415</u>	<u>611,433</u>		<u>2,028,848</u>
<b>Sciences</b>						
ology Research (B)	93.309	Y		2,529		2,529
ward	93.390	Y	4,685	293,204		297,889
nd Citizenship Activities	93.589	Y		416,418		416,418
h	93.821	Y	136,486	-7,941		128,545
Training	93.859	Y	7,052,682	6,345,089		13,397,771
<i>pass through detail</i>						
Training	93.859	Y	89,668	293,073		382,741
	Agency Totals		<u>7,283,521</u>	<u>7,342,372</u>		<u>14,625,893</u>
	93.242	Y	1,066,910	7,575,447		8,642,357

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Artist Development Awards	93.281	Y		942,073		942,073
Service Awards for Research Training	93.282	Y	108,243	200,949		309,192
Including Primary Care Loans/Loans for Disadvantaged Stu	93.342	Y		-2,361		-2,361
<i>pass through detail</i>						
Services (general)	93.000	Y		56,892		56,892
	93.242	Y	177,850	100,305		278,155
Technological Innovations to Improve Human Health	93.286	Y		8,798		8,798
Agency Totals			<u>1,353,003</u>	<u>8,882,103</u>		<u>10,235,106</u>
<b>Alzheimers &amp; Stroke</b>						
Alzheimers and Neurological Disorders	93.853	Y	737,609	5,528,813		6,266,422
Alzheimers	93.854	Y		-141		-141
<i>pass through detail</i>						
Alzheimers and Neurological Disorders	93.853	Y		26,361		26,361
Agency Totals			<u>737,609</u>	<u>5,555,033</u>		<u>6,292,642</u>
	93.361	Y	593	3,957,226		3,957,819
<i>pass through detail</i>						
	93.361	Y	22,624	216,328		238,952
Agency Totals			<u>23,217</u>	<u>4,173,554</u>		<u>4,196,771</u>
	93.393	Y		240,989		240,989
	93.866	Y	2,302,326	3,862,904		6,165,230
<i>pass through detail</i>						
	93.866	Y		210,194		210,194
Agency Totals			<u>2,302,326</u>	<u>4,314,087</u>		<u>6,616,413</u>
<b>Alcoholism</b>						
	93.273	Y	145,688	1,764,880		1,910,568
Research Support	93.701	Y		26,688		26,688
<i>pass through detail</i>						

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
	93.273	Y		22,141		22,141
	Agency Totals		<u>145,688</u>	<u>1,813,709</u>		<u>1,959,397</u>
<b>Hearing Disorders</b>						
Communication Disorders	93.173	Y	1,232,328	337,280		1,569,608
<i>pass through detail</i>						
Communication Disorders	93.173	Y	35,552			35,552
	Agency Totals		<u>1,267,880</u>	<u>337,280</u>		<u>1,605,160</u>
Services (general)	93.000	Y		153,169		153,169
	93.277	Y		2,421		2,421
Programs	93.279	Y	917,796	3,728,719		4,646,515
Research Support	93.701	Y		6,596		6,596
<i>pass through detail</i>						
Programs	93.279	Y		13,171		13,171
	Agency Totals		<u>917,796</u>	<u>3,904,076</u>		<u>4,821,872</u>
Services (general)	93.000	Y	716,187	881,610		1,597,797
	93.113	Y	230,377			230,377
Risks from	93.115	Y	43,582			43,582
sch	93.121	Y	375,254	505,743		880,997
	93.172	Y	429,548			429,548
Communication Disorders	93.173	Y	376,918	52,448		429,366
Complementary and Alternative Medicine	93.213	Y		119,756		119,756
	93.242	Y	2,252,605	692,866		2,945,471
Program	93.262	Y	16,961			16,961
Merit Awards for Scientists and Clinicians	93.271	Y		74,171		74,171
	93.273	Y	5,222	339,602		344,824
Programs	93.279	Y	773,735	375,939		1,149,674
Scientist Development Awards	93.281	Y	116,410	227,571		343,981
Service Awards for Research Training	93.282	Y	23,070	67,117		90,187

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Technological Innovations to Improve Human Health	93.286	Y	1,914,595	509,289		2,423,884
Technology Research (B)	93.309	Y	107,239			107,239
	93.310	Y	452,651	3,492		456,143
	93.361	Y		554,740		554,740
Resources	93.389	Y		109,817		109,817
award	93.390	Y	273,364			273,364
Research	93.393	Y	547,334	2,905,241		3,452,575
Research	93.394	Y	969,447	84,909		1,054,356
	93.395	Y	390,903	853,171		1,244,074
	93.396	Y	47,286	585,528		632,814
	93.398	Y		487,143		487,143
	93.399	Y		61,418		61,418
	93.600	Y	3			3
	93.660	Y	234,797			234,797
Research Support	93.701	Y		9,010		9,010
h	93.821	Y	-204			-204
	93.837	Y	1,115,199	3,974,061		5,089,260
	93.838	Y	431,662	1,343,741		1,775,403
Research	93.839	Y	440,004	1,269,491		1,709,495
Diseases Research	93.846	Y	300,726			300,726
Diseases Extramural Research	93.847	Y	555,584	552,323		1,107,907
Research	93.848	Y	341,665	373,771		715,436
Technology Research	93.849	Y		124,849		124,849
Neurosciences and Neurological Disorders	93.853	Y	832,783	692,111		1,524,894
Education Research	93.855	Y	634,552	1,421,235		2,055,787
Research	93.856	Y	132,733			132,733
Training	93.859	Y	9,545,872	2,166,308		11,712,180
	93.864	Y	-1,470			-1,470
Extramural Research	93.865	Y	818,870	1,906,180		2,725,050
	93.866	Y	2,340,354	1,111,427		3,451,781
	93.867	Y	2,240,930	713,093		2,954,023
Research in the Environmental	93.894	Y	30			30

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
h Training	93.989	Y	26,704			26,704
<i>pass through detail</i>						
ervices (general)	93.000	Y	257,977	770,516		1,028,493
	93.113	Y		28,448		28,448
ch	93.121	Y		69,416		69,416
ation for Health Promotion and Disease Prevention	93.135	Y		18,832		18,832
ances_Basic Research and Education	93.143	Y	-828			-828
	93.172	Y	20,847			20,847
Communication Disorders	93.173	Y	148,935	57,971		206,906
	93.184	Y		63,827		63,827
ntary and Alternative Medicine	93.213	Y	102,321	330,127		432,448
ity and Outcomes	93.226	Y		45,866		45,866
Research	93.233	Y		58,651		58,651
am	93.241	Y		12,441		12,441
	93.242	Y		468,772		468,772
Services_Projects of Regional and National Significance	93.243	Y		43,934		43,934
wards for Research Training	93.272	Y		94,390		94,390
Programs	93.279	Y		93,052		93,052
Technological Innovations to Improve Human Health	93.286	Y	127,444	-654		126,790
s Research	93.307	Y		-10,006		-10,006
	93.310	Y		51,451		51,451
	93.361	Y	18,771	-1,118		17,653
rces	93.389	Y	141,842			141,842
arch	93.393	Y	-25	574,008		573,983
earch	93.394	Y	31,522	96,959		128,481
	93.395	Y		444,982		444,982
	93.396	Y	200,283			200,283
	93.399	Y	449,275	78,674		527,949
abilities-Grants for Protection and Advocacy Systems	93.618	Y		4,721		4,721
of National Significance	93.631	Y		7,524		7,524
	93.837	Y		298,517		298,517
	93.838	Y		-18,383		-18,383

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Research	93.839	Y	54,834	983		55,817
Diseases Research	93.846	Y		-6,848		-6,848
Diseases Extramural Research	93.847	Y		838,158		838,158
Research	93.848	Y		-958		-958
Technology Research	93.849	Y		177,317		177,317
Behavioral and Brain Sciences and Neurological Disorders	93.853	Y	134,282	117,454		251,736
Education Research	93.855	Y	171,648	167,741		339,389
Health Services Research	93.856	Y	135,561	143,532		279,093
Training	93.859	Y	177,135	229,727		406,862
	93.864	Y		-8,068		-8,068
Grant Extramural Research	93.865	Y	381,562	771,088		1,152,650
	93.866	Y	125,314	24,046		149,360
	93.867	Y	270,207	24,327		294,534
<i>to pass through detail</i>						
Prevention_ Investigations and Technical Assistance	93.283	Y		3,646		3,646
	Agency Totals		<u>33,002,389</u>	<u>31,314,234</u>		<u>64,316,623</u>
	93.879	Y		15,957		15,957
	Agency Totals			<u>15,957</u>		<u>15,957</u>
<b>Health Promotion</b>						
Initiative for Health Promotion and Disease Prevention	93.135	Y		1,277,761		1,277,761
	Agency Totals			<u>1,277,761</u>		<u>1,277,761</u>
<b>Chronic Diseases &amp; Skin Diseases</b>						
Research Support	93.701	Y	5,328			5,328
Diseases Research	93.846	Y	366,512			366,512
	Agency Totals		<u>371,840</u>			<u>371,840</u>
<b>Community Services Admin (SAMHSA)</b>						
Grant and Application (KD&A) Program	93.230	Y		-3,215		-3,215
<i>to pass through detail</i>						

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Services (general)	93.000	Y		172,067		172,067
Services_Projects of Regional and National Significance	93.243	Y		52,196		52,196
	Agency Totals			<u>221,048</u>		<u>221,048</u>
Services (general)	93.000	Y		596,455		596,455
Program	93.008	Y		340,221		340,221
Developmental Disabilities Education, Research, and Servi	93.632	Y		386,963		386,963
	93.866	Y		-197		-197
<i>pass through detail</i>						
Services (general)	93.000	Y		950,628		950,628
Consolidated Programs	93.110	Y		121,210		121,210
Communication Disorders	93.173	Y		-207		-207
on Projects_State and Local Childhood Lead Poisoning Pre	93.197	Y		19,926		19,926
ntary and Alternative Medicine	93.213	Y		18,369		18,369
ity and Outcomes	93.226	Y		9		9
am	93.241	Y		37		37
Programs	93.279	Y		26,944		26,944
Technological Innovations to Improve Human Health	93.286	Y		75,747		75,747
s Research	93.307	Y		215,971		215,971
arch	93.393	Y		86,160		86,160
	93.395	Y		462,415		462,415
	93.399	Y		322,365		322,365
of National Significance	93.631	Y		71,165		71,165
Developmental Disabilities Education, Research, and Servi	93.632	Y		57,102		57,102
	93.837	Y		11,375		11,375
	93.838	Y		1,794		1,794
earch	93.839	Y		-791		-791
iseases Research	93.846	Y		129,767		129,767
atology Research	93.849	Y		90,808		90,808
e Neurosciences and Neurological Disorders	93.853	Y		31,287		31,287
ation Research	93.855	Y		44,315		44,315

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Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Research	93.856	Y		3,215		3,215
	93.866	Y		-6,994		-6,994
Technical and Professional Education Projects	93.941	Y		185,127		185,127
Construction Work	93.955	Y		2,107		2,107
Personnel Training	93.989	Y	65,113			65,113
<i>to pass through detail</i>						
Services (general)	93.000	Y		-1,693		-1,693
	93.184	Y		-51		-51
	93.235	Y	77,990			77,990
Services_Projects of Regional and National Significance	93.243	Y		81,206		81,206
Convention_Investigations and Technical Assistance	93.283	Y		-182		-182
	93.551	Y		-19,908		-19,908
Support and Advocacy Grants	93.630	Y		3,132		3,132
Treatment of Substance Abuse	93.959	Y	1,115,229			1,115,229
States Block Grant	93.991	Y		7,386		7,386
Block Grant to the States	93.994	Y		14,723		14,723
Construction Projects	93.995	Y	28,996			28,996
	Agency Totals		<u>1,287,328</u>	<u>4,327,906</u>		<u>5,615,234</u>
	42.000	Y	258,443			258,443
Collection Services	42.006	Y	488,934			488,934
	Agency Totals		<u>747,377</u>			<u>747,377</u>
	43.000	Y	379,280			379,280
	Agency Totals		<u>379,280</u>			<u>379,280</u>
	43.000	Y	343,419			343,419

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
		Agency Totals	<u>343,419</u>			<u>343,419</u>
Administration (general)	43.000	Y	1,226,875	8,273		1,235,148
		Agency Totals	<u>1,226,875</u>	<u>8,273</u>		<u>1,235,148</u>
Administration (general)	43.000	Y	118,341			118,341
		Agency Totals	<u>118,341</u>			<u>118,341</u>
Administration (general)	43.000	Y	394,849			394,849
		Agency Totals	<u>394,849</u>			<u>394,849</u>
Administration (general)	43.000	Y	83,317			83,317
		Agency Totals	<u>83,317</u>			<u>83,317</u>
Administration (general)	43.000	Y		29,375		29,375
<i>pass through detail</i>						
Administration (general)	43.000	Y	262,347			262,347
		Agency Totals	<u>262,347</u>	<u>29,375</u>		<u>291,722</u>
Administration (general)	43.000	Y	1,169,147	827,122		1,996,269
	43.002	Y		21,522		21,522
		Agency Totals	<u>1,169,147</u>	<u>848,644</u>		<u>2,017,791</u>
Administration (general)	43.000	Y	549,487	49,770		599,257
	43.002	Y		61,545		61,545
<i>pass through detail</i>						

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Administration (general)	43.000	Y	1,392,475	34,978		1,427,453
	43.002	Y		947		947
	Agency Totals		<u>1,941,962</u>	<u>147,240</u>		<u>2,089,202</u>
<b>Humanities (NEH)</b>						
<b>Digital Humanities (NEH)</b>						
of Digital Humanities	45.169	Y	826			826
	Agency Totals		<u>826</u>			<u>826</u>
<b>SF)</b>						
al)	47.000	Y	459,287	366,781		826,068
	47.041	Y	16,528,224	2,628,807		19,157,031
	47.049	Y	19,415,343	2,978,702		22,394,045
	47.050	Y	4,645,437	42,838		4,688,275
nd Engineering	47.070	Y	25,155,967	4,998,397	19,869	30,174,233
	47.074	Y	6,102,199	1,473,682	55,130	7,631,011
iences	47.075	Y	1,210,758	1,030,393	21,962	2,263,113
	47.076	Y	1,793,347	2,410,575	3,541	4,207,463
	47.078	Y	548,720			548,720
g (OISE)	47.079	Y	59,840	29,120		88,960
	47.080	Y	16,936,203			16,936,203
T RESEARCH SUPPORT	47.082	Y	167,808	11,741		179,549
<i>pass through detail</i>						
arch and Standards	11.609	Y	67,737			67,737
al)	47.000	Y	128,155	24,183		152,338
	47.041	Y	2,805,211	201,342		3,006,553
	47.049	Y	1,970,315	36,945		2,007,260
	47.050	Y	331,330	-3,186		328,144
nd Engineering	47.070	Y	2,946,145	105,245		3,051,390
	47.074	Y	775,517	23,461		798,978
iences	47.075	Y	300,231	28,488		328,719

SF)

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
	47.076	Y	424,450	588,314	13,138	1,025,902
Instrumentation	47.077	Y		2,556		2,556
	47.078	Y	118,814	56,197		175,011
g (OISE)	47.079	Y	3,410	240,766		244,176
	47.080	Y	618,354			618,354
	Agency Totals		<u>103,512,802</u>	<u>17,275,347</u>	<u>113,640</u>	<u>120,901,789</u>
eral)	59.000	Y	298,436			298,436
	Agency Totals		<u>298,436</u>			<u>298,436</u>
eral)	64.000	Y		1,474,792		1,474,792
	Agency Totals			<u>1,474,792</u>		<u>1,474,792</u>
eral)	64.000	Y		13,715		13,715
	Agency Totals			<u>13,715</u>		<u>13,715</u>
eral)	64.000	Y		119,383		119,383
	Agency Totals			<u>119,383</u>		<u>119,383</u>
eral)	64.000	Y		21		21
	Agency Totals			<u>21</u>		<u>21</u>
	<b>Cluster Totals</b>		<b><u>294,857,067</u></b>	<b><u>199,793,137</u></b>	<b><u>426,505</u></b>	<b><u>495,076,709</u></b>

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
<i>o pass through detail</i>						
III, Part B_Grants for Supportive Services and Senior Cen	93.044	N		1,932,413		1,932,413
			Agency Totals	<u>1,932,413</u>		<u>1,932,413</u>
			<b>Cluster Totals</b>	<b><u>1,932,413</u></b>		<b><u>1,932,413</u></b>
<i>o pass through detail</i>						
Grant	93.575	Y	73,738			73,738
Funds of the Child Care and Development Fund	93.596	Y	903,740			903,740
			Agency Totals	<u>977,478</u>		<u>977,478</u>
			<b>Cluster Totals</b>	<b><u>977,478</u></b>		<b><u>977,478</u></b>
<b><u>Grants</u></b>						
<b><u>D)</u></b>						
<i>o pass through detail</i>						
nts/Entitlement Grants	14.218	N	8,071	132,301		140,372
			Agency Totals	<u>8,071</u>	<u>132,301</u>	<u>140,372</u>
			<b>Cluster Totals</b>	<b><u>8,071</u></b>	<b><u>132,301</u></b>	<b><u>140,372</u></b>
<b><u>A)</u></b>						
<i>o pass through detail</i>						
Children	10.559	N		420,274		420,274
<i>o pass through detail</i>						
	10.556	N		5,827		5,827
Children	10.559	N	8,218	10,848		19,066
			Agency Totals	<u>8,218</u>	<u>436,949</u>	<u>445,167</u>

A)

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
<b>Cluster Totals</b>			<b><u>8,218</u></b>	<b><u>436,949</u></b>		<b><u>445,167</u></b>
<i>pass through detail</i>						
	15.611	N	90,426			90,426
	Agency Totals		<u>90,426</u>			<u>90,426</u>
	<b>Cluster Totals</b>		<b><u>90,426</u></b>			<b><u>90,426</u></b>
<b>6 (ACF)</b>						
<i>pass through detail</i>						
	93.600	N		44		44
	Agency Totals			<u>44</u>		<u>44</u>
<i>pass through detail</i>						
	93.600	N	198,229			198,229
	Agency Totals		<u>198,229</u>			<u>198,229</u>
<i>pass through detail</i>						
	93.600	N		2,700,112		2,700,112
	Agency Totals			<u>2,700,112</u>		<u>2,700,112</u>
	<b>Cluster Totals</b>		<b><u>198,229</u></b>	<b><u>2,700,156</u></b>		<b><u>2,898,385</u></b>
<b>stration (HRSA)</b>						
Community Health Centers, Migrant Health Centers, Health Care	93.224	N		1,464,767		1,464,767
	Agency Totals			<u>1,464,767</u>		<u>1,464,767</u>

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
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		<b>Cluster Totals</b>		<b><u>1,464,767</u></b>		<b><u>1,464,767</u></b>
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**and Construction**

**DOT)**

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	20.205	N	51,455	1,461		52,916
	Agency Totals		<u>51,455</u>	<u>1,461</u>		<u>52,916</u>
	<b>Cluster Totals</b>		<b><u>51,455</u></b>	<b><u>1,461</u></b>		<b><u>52,916</u></b>

**DOT)**

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*to pass through detail*

y

asures Incentive Grants I

	20.600	N			1,021,009	1,021,009
	20.601	N			212,268	212,268
	20.609	N			325,390	325,390
	Agency Totals				<u>1,558,667</u>	<u>1,558,667</u>
	<b>Cluster Totals</b>				<b><u>1,558,667</u></b>	<b><u>1,558,667</u></b>

**ty(USDHS)**

**USDHS)**

*to pass through detail*

	97.067	N	2,958,818			2,958,818
	Agency Totals		<u>2,958,818</u>			<u>2,958,818</u>
	<b>Cluster Totals</b>		<b><u>2,958,818</u></b>			<b><u>2,958,818</u></b>

**hity Service**

**Service**

*pass through detail*

*hity Service*

*FY09 SEFA*



Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
<i>o pass through detail</i>	94.006	N		167,119		167,119
	94.006	N		225,243		225,243
	Agency Totals			<u>392,362</u>		<u>392,362</u>

**D)**

<i>ass through detail</i>						
velopment (general)	14.000	N	2,020			2,020
	14.235	N		60,076		60,076
ith AIDS	14.241	N		44,520		44,520
	14.850	N		8		8
<i>o pass through detail</i>						
ith AIDS	14.241	N		107,196		107,196
	Agency Totals		<u>2,020</u>	<u>211,800</u>		<u>213,820</u>

**ces (IMLS)**

**(IMLS)**

	45.301	N		36,074		36,074
	45.307	N	58,788			58,788
rogram	45.313	N	1,546,455			1,546,455
<i>ass through detail</i>						
	45.307	N	164,941			164,941
<i>o pass through detail</i>						
	45.310	N	153,759		102,966	256,725
	45.312	N	11,000			11,000
	Agency Totals		<u>1,934,943</u>	<u>36,074</u>	<u>102,966</u>	<u>2,073,983</u>

al)	92.000	N		43,568		43,568
	Agency Totals			<u>43,568</u>		<u>43,568</u>

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
<i>o pass through detail</i>						
	93.217	N		-20		-20
	93.643	N		-831		-831
	Agency Totals			<u>-851</u>		<u>-851</u>
	none	N	17,750			17,750
	Agency Totals		<u>17,750</u>			<u>17,750</u>
<i>ass through detail</i>						
gy Applications	62.001	N	2,461			2,461
	none	N	449			449
	Agency Totals		<u>2,910</u>			<u>2,910</u>
<b>nal Development (AID)</b>						
<b>Development (AID)</b>						
<i>ass through detail</i>						
nt (general)	98.000	N	272,302			272,302
	Agency Totals		<u>272,302</u>			<u>272,302</u>
<b>A)</b>						
	10.000	N	9,185			9,185
ecial Research Grants	10.200	N	7,500			7,500
onal Needs Graduate Fellowship Grants	10.210	N	11,229			11,229
	10.500	Y	10,865,666			10,865,666
<i>ass through detail</i>						
	10.000	N	59,733			59,733
plied Research	10.001	N	4,836			4,836
ecial Research Grants	10.200	N	323			323

A) FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
	10.303	N	10,089			10,089
	10.500	Y	74,762			74,762
rogram	10.912	N	144			144
<i>o pass through detail</i>						
ontrol, and Animal Care	10.025	N	22			22
rogram for Women, Infants, and Children	10.557	N		127,935		127,935
	Agency Totals		<u>11,043,489</u>	<u>127,935</u>		<u>11,171,424</u>
<b>RS)</b>						
	10.000	N	6,729			6,729
plied Research	10.001	N	2,000			2,000
mpetitive Research Grants	10.206	N	51,447			51,447
<i>ass through detail</i>						
	10.303	N	19,990			19,990
	Agency Totals		<u>80,166</u>			<u>80,166</u>
<b>Serv (APHIS)</b>						
	10.000	N	10,186			10,186
	Agency Totals		<u>10,186</u>			<u>10,186</u>
<b>rv (CSREES)</b>						
	10.000	N	8,809			8,809
pecial Research Grants	10.200	N	212,869			212,869
mpetitive Research Grants	10.206	N	68,103			68,103
ional Needs Graduate Fellowship Grants	10.210	N	89,855			89,855
	10.217	N	89,234			89,234
Grants	10.305	N	3,750			3,750
<i>ass through detail</i>						
	10.000	N	58,047			58,047
	10.500	Y	87,274			87,274
	Agency Totals		<u>617,941</u>			<u>617,941</u>
<b>S)</b>						

A)

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Research	10.250	N	8,438			8,438
	Agency Totals		<u>8,438</u>			<u>8,438</u>
<i>pass through detail</i>	10.558	N			140	140
	Agency Totals				<u>140</u>	<u>140</u>
	10.961	N	3,000			3,000
	Agency Totals		<u>3,000</u>			<u>3,000</u>
	10.000	N	41,858			41,858
	Agency Totals		<u>41,858</u>			<u>41,858</u>
<b>Service (NASS)</b>						
	10.000	N	275			275
	Agency Totals		<u>275</u>			<u>275</u>
<b>Service (NRCS)</b>						
<i>pass through detail</i>	10.000	N	16,661			16,661
	10.000	N	2,500			2,500
	Agency Totals		<u>19,161</u>			<u>19,161</u>
	10.000	N	61,991			61,991
	Agency Totals		<u>61,991</u>			<u>61,991</u>
Planning and Construction	11.550	N			118,913	118,913
Research and Standards	11.609	N	158			158

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
<i>pass through detail</i>	11.000	N	25,629			25,629
	11.611	N	34,343			34,343
	Agency Totals		<u>60,130</u>		<u>118,913</u>	<u>179,043</u>
	11.000	N	606,190			606,190
odesy and Applications of the National Geodetic Reference	11.400	N	127,145			127,145
	11.417	N	33,210			33,210
am (B)	11.480	N	52,106			52,106
<i>pass through detail</i>	11.417	N	128,680			128,680
	Agency Totals		<u>947,331</u>			<u>947,331</u>
<b>(AFOSR)</b>						
es Program	12.800	N	24,547			24,547
<i>pass through detail</i>	12.000	N	1,441			1,441
	Agency Totals		<u>25,988</u>			<u>25,988</u>
	12.431	N	3,256			3,256
<i>pass through detail</i>	12.000	N	32,863			32,863
	12.431	N	9,285			9,285
	Agency Totals		<u>45,404</u>			<u>45,404</u>
	12.000	N	1,939			1,939
<i>pass through detail</i>	12.431	N	10,625			10,625
	Agency Totals		<u>12,564</u>			<u>12,564</u>

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
	12.000	N	371,365			371,365
	12.431	N	13,689			13,689
Research in Science and Engineering	12.630	N	168,020			168,020
	Agency Totals		<u>553,074</u>			<u>553,074</u>
	12.000	N	709			709
	Agency Totals		<u>709</u>			<u>709</u>
(RA) Pass through detail	12.000	N	642,512			642,512
	Agency Totals		<u>642,512</u>			<u>642,512</u>
	12.300	N	2,164,675	153,256		2,317,931
	Agency Totals		<u>2,164,675</u>	<u>153,256</u>		<u>2,317,931</u>
	12.000	N		346		346
	Agency Totals			<u>346</u>		<u>346</u>
Pass through detail	12.000	N	10,964			10,964
	Agency Totals		<u>10,964</u>			<u>10,964</u>
	12.000	N	62,968			62,968
	Agency Totals		<u>62,968</u>			<u>62,968</u>
Development	12.420	N	31,873			31,873

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
		Agency Totals	<u>31,873</u>			<u>31,873</u>
<i>pass through detail</i>						
	12.000	N		-87		-87
		Agency Totals		<u>-87</u>		<u>-87</u>
	84.000	N	282,908	1,022,424		1,305,332
for Foreign Language and Area Studies or Foreign Langu	84.015	Y	3,196,003			3,196,003
rtation Research Abroad	84.022	N	140,650			140,650
condary Education	84.116	N	41,931	226,472		268,403
	84.129	N		104,720		104,720
	84.170	N	5,713			5,713
mmunities_State Grants	84.186	N	131,305	109,956		241,261
	84.195	N		268,651		268,651
ional Need	84.200	N	161,197	111,315		272,512
ducation	84.220	N	333,986			333,986
ducation	84.264	N	173,605			173,605
	84.324	N		-5,165		-5,165
opment to Improve Services and Results for Children with	84.325	N	202,576	954,519		1,157,095
nce and Dissemination to Improve Services and Results fo	84.326	N		538,648		538,648
ness for Undergraduate Programs	84.334	N	606,277	1		606,278
	84.336	N		474,661		474,661
	84.359	N	1,196,511	1,313,296		2,509,807
<i>pass through detail</i>						
	84.000	N	13,079	54,534		67,613
for Foreign Language and Area Studies or Foreign Langu	84.015	Y	64,794			64,794
ps	84.366	N		-6,030		-6,030
<i>o pass through detail</i>						
asic Grants to States	84.048	N	365,406			365,406
ehabilitation Grants to States	84.126	N		93,006		93,006

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Communities_State Grants	84.186	N	181			181
ps	84.366	N	394,714			394,714
nts	84.367	N	280,947	-2,121		278,826
related Activities	84.369	N	240,484			240,484
	Agency Totals		<u>7,832,267</u>	<u>5,258,887</u>		<u>13,091,154</u>
<i>pass through detail</i>						
	81.000	N	367,769			367,769
	Agency Totals		<u>367,769</u>			<u>367,769</u>
	81.000	N	7,786			7,786
	Agency Totals		<u>7,786</u>			<u>7,786</u>
Education Support	81.114	N	5,456			5,456
	Agency Totals		<u>5,456</u>			<u>5,456</u>
<i>pass through detail</i>						
	81.000	N	4,298			4,298
	Agency Totals		<u>4,298</u>			<u>4,298</u>
<i>pass through detail</i>						
	81.000	N		91		91
	Agency Totals			<u>91</u>		<u>91</u>
<i>pass through detail</i>						
	81.000	N	29,260			29,260
	Agency Totals		<u>29,260</u>			<u>29,260</u>
<i>pass through detail</i>						
	81.000	N	42,265			42,265

FY09 SEFA



Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
		Agency Totals	<u>42,265</u>			<u>42,265</u>
	81.000	N	13,250			13,250
ce Program	81.049	N	350	33,165		33,515
ment	81.086	N		217,485		217,485
<i>pass through detail</i>						
	81.000	N	4,770	107,705		112,475
	81.041	N		968		968
velopment	81.087	N	2,631			2,631
<i>o pass through detail</i>						
cts	81.119	N		471,409		471,409
		Agency Totals	<u>21,001</u>	<u>830,732</u>		<u>851,733</u>
<b>ty(USDHS)</b>						
<b>cy (FEMA)</b>						
ce Grants (A B)	83.552	N	-4,195			-4,195
	97.043	N	17,993			17,993
<i>o pass through detail</i>						
	97.045	N	1,760,657			1,760,657
		Agency Totals	<u>1,774,455</u>			<u>1,774,455</u>
<b>SDHS)</b>						
eneral)	97.000	N	435,614			435,614
	97.043	N	7,558			7,558
<i>pass through detail</i>						
	83.516	N	7,974			7,974
<i>o pass through detail</i>						
ications Grant Program	11.555	N	65,259			65,259
	97.008	N		142		142
	97.045	N	100,861			100,861
		Agency Totals	<u>617,266</u>	<u>142</u>		<u>617,408</u>

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
nd Data Collection	15.808	N	43,212			43,212
Data Preservation Program	15.814	N	12,640			12,640
		Agency Totals	<u>55,852</u>			<u>55,852</u>
	15.000	N	94,841			94,841
nd Data Collection	15.808	N	286,000			286,000
		Agency Totals	<u>380,841</u>			<u>380,841</u>
am	15.651	N	58,406			58,406
<i>to pass through detail</i>						
	15.631	N	-122			-122
		Agency Totals	<u>58,284</u>			<u>58,284</u>
Advanced Police Training	16.300	N	-6,773			-6,773
		Agency Totals	<u>-6,773</u>			<u>-6,773</u>
	16.000	N	394,551	2,940		397,491
Offender Management Discretionary Grant (CASOM)	16.203	N			27,937	27,937
e, Dating Violence, Sexual Assault, and Stalking on Campu	16.525	N		63,466		63,466
monstrating Promising New Programs	16.541	N		804		804
n, Evaluation, and Development Project Grants	16.560	N		6,144		6,144
ocal Law Enforcement Assistance Discretionary Grants Pr	16.580	N		600,611		600,611
community Policing Grants	16.710	N	16,301	231,593		247,894
	16.744	N	36,003			36,003
<i>pass through detail</i>						
community Policing Grants	16.710	N		255,586		255,586

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
<i>to pass through detail</i>						
Local Law Enforcement Assistance Discretionary Grants Pr	16.580	N		45,347		45,347
rogram	16.727	N			7,518	7,518
	Agency Totals		<u>446,855</u>	<u>1,206,491</u>	<u>35,455</u>	<u>1,688,801</u>
	17.000	N		19,592		19,592
<i>pass through detail</i>						
	17.000	N	241	368,835		369,076
Search Projects	17.261	N	348			348
<i>to pass through detail</i>						
	17.267	N	22,821			22,821
	Agency Totals		<u>23,410</u>	<u>388,427</u>		<u>411,837</u>
<b>(DOT)</b>						
	20.301	N	-4,896			-4,896
	Agency Totals		<u>-4,896</u>			<u>-4,896</u>
	20.000	N	30,987			30,987
<i>to pass through detail</i>						
Public Sector Training and Planning Grants	20.703	N	330,992			330,992
	Agency Totals		<u>361,979</u>			<u>361,979</u>
<b>Agency (EPA)</b>						
<b>(EPA)</b>						
General)	66.000	N	55,915			55,915
rt	66.001	N		-3,175		-3,175
	66.202	N	14,155			14,155
Services to the Regulated Community and Other Assistanc	66.305	N	39,273			39,273
	66.469	N	1,460			1,460

Agency (EPA) FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
ed Research	66.500	N	-1,287			-1,287
Fellowship Program	66.514	N	38,113			38,113
Competition for Sustainability	66.516	N	9,950			9,950
Special Purpose Grants	66.606	N	268,596			268,596
	66.708	N	151,112			151,112
	66.717	N	56,416			56,416
e Grants	66.808	N	845			845
<i>pass through detail</i>						
(general)	66.000	N	85,042			85,042
t	66.001	N	8,204			8,204
ations, Demonstrations, and Special Purpose Activities Re	66.034	N	46,783			46,783
ate, and Tribal Program Support	66.419	N	1			1
Special Purpose Grants within the Office of Research and	66.510	N	1,391			1,391
ed Grants for the Insular Areas - Program Support	66.600	N	4,493			4,493
	66.605	N	22,840			22,840
<i>o pass through detail</i>						
lanning	66.454	N	120			120
ants	66.460	N	37,089			37,089
	66.605	N			17,942	17,942
Network Grant Program and Related Assistance	66.608	N			9,483	9,483
	66.708	N	37,434			37,434
	66.951	N			3,999	3,999
Agency Totals			<u>877,945</u>	<u>-3,175</u>	<u>31,424</u>	<u>906,194</u>
<b>s (ACF)</b>						
	93.009	N		213,891		213,891
Agency Totals				<u>213,891</u>		<u>213,891</u>
<b>tion (CDC)</b>						
ervices (general)	93.000	N		27,826		27,826
onsolidated Programs	93.110	N		22,783		22,783

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
vention_Investigations and Technical Assistance	93.283	N	14,256	996,313		1,010,569
<i>pass through detail</i>						
ervices (general)	93.000	N		-2,817		-2,817
ess	93.069	N		52,105		52,105
gram	93.262	N	24,731			24,731
vention_Investigations and Technical Assistance	93.283	N		32,512		32,512
partment Based	93.940	N		81,581		81,581
es Block Grant	93.991	N		61,238		61,238
<i>o pass through detail</i>						
ess	93.069	N		48,000		48,000
vention_Investigations and Technical Assistance	93.283	N	1,161	-1,185		-24
	Agency Totals		<u>40,148</u>	<u>1,318,356</u>		<u>1,358,504</u>
<b>stration (HRSA)</b>						
onsolidated Programs	93.110	N		543,595		543,595
s	93.145	Y		2,895,060		2,895,060
	93.191	N		-355		-355
Program	93.247	N		1,042,652		1,042,652
Program	93.249	N		251,840		251,840
g	93.251	N		150,849		150,849
Program(CGEP)	93.265	N		120,729		120,729
tion Grants	93.359	N		445,725		445,725
Medicine and Dentistry	93.884	N		232,755		232,755
s	93.914	N		243,677		243,677
tervention Services with Respect to HIV Disease	93.918	N		677,160		677,160
ursements Community Based Dental Partnership	93.924	N		136,001		136,001
	93.964	N		63,371		63,371
<i>pass through detail</i>						
ervices (general)	93.000	N		6		6
s	93.914	N		711,803		711,803
<i>o pass through detail</i>						
ces of Rural Health	93.913	N		3,391		3,391
	93.917	N		409,225		409,225

FY09 SEFA



Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
<b>e &amp; Kidney Diseases</b>						
Research	93.848	N		-5,000		-5,000
	Agency Totals			<u>-5,000</u>		<u>-5,000</u>
<b>Health Sciences</b>						
	93.113	N	3,371			3,371
ment in the Environmental	93.894	N	34,203			34,203
ass through detail						
Testing	93.114	N	22,503			22,503
	Agency Totals		<u>60,077</u>			<u>60,077</u>
<b>iences</b>						
Training	93.859	N	253,649	237,460		491,109
	Agency Totals		<u>253,649</u>	<u>237,460</u>		<u>491,109</u>
	93.242	N	14,319	51,011		65,330
ervice Awards for Research Training	93.282	N	10,258	41,991		52,249
nt Extramural Research	93.865	N	51,275			51,275
	Agency Totals		<u>75,852</u>	<u>93,002</u>		<u>168,854</u>
<b>ers &amp; Stroke</b>						
e Neurosciences and Neurological Disorders	93.853	N	44,299			44,299
	Agency Totals		<u>44,299</u>			<u>44,299</u>
	93.866	N	40,366			40,366
	Agency Totals		<u>40,366</u>			<u>40,366</u>
Programs	93.279	N	24,593			24,593
	Agency Totals		<u>24,593</u>			<u>24,593</u>

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Services (general)	93.000	N	39,130			39,130
	93.113	N	36,018			36,018
Communication Disorders	93.173	N	63,120			63,120
	93.242	N	48,411			48,411
Programs	93.279	N	15,455			15,455
Technological Innovations to Improve Human Health	93.286	N	40,664			40,664
Resources	93.389	N	56,530			56,530
	93.398	N	46,370			46,370
Demonstration	93.648	N	1,722			1,722
Diseases Extramural Research	93.847	N	4,200			4,200
Research	93.848	N	49,761			49,761
Technology Research	93.849	N	42,191			42,191
Behavioral and Neurosciences and Neurological Disorders	93.853	N	148,266			148,266
Education Research	93.855	N	35,292			35,292
Training	93.859	N	170,632			170,632
Extramural Research	93.865	N	47,721			47,721
Environment in the Environmental	93.894	N	291,985			291,985
<i>pass through detail</i>						
Services (general)	93.000	N	51,300	1,550		52,850
Health and Safety Training	93.142	N	128,588			128,588
Services	93.145	Y		118,780		118,780
Prevention_ Investigations and Technical Assistance	93.283	N	500			500
Support and Advocacy Grants	93.630	N		-9,075		-9,075
Research	93.856	N		17,016		17,016
Services	93.914	N		1,114,995		1,114,995
	93.917	N		71,185		71,185
Block Grant to the States	93.994	Y	14,472			14,472
<i>pass through detail</i>						
	93.917	N		120,881		120,881
Scholarship Program for Indians	93.971	N		17,522		17,522

FY09 SEFA



Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
Block Grant to the States	93.994	Y		1,561,756		1,561,756
	Agency Totals		<u>1,332,328</u>	<u>3,014,610</u>		<u>4,346,938</u>
	93.879	N		1,579,509		1,579,509
	Agency Totals			<u>1,579,509</u>		<u>1,579,509</u>
<b>Services Admin (SAMHSA)</b>						
Grant and Application (KD&A) Program	93.230	N		114,055		114,055
Administration Grant Program	93.234	N		778,370		778,370
Health Services_Projects of Regional and National Significance	93.243	N		240,326		240,326
<i>pass through detail</i>						
Health Services for Children with Serious Emotional Disturb	93.104	N		8,152		8,152
Health Services_Projects of Regional and National Significance	93.243	N		55,110		55,110
Health Services-Access to Recovery	93.275	N		-13,744		-13,744
	Agency Totals			<u>1,182,269</u>		<u>1,182,269</u>
Health Services (general)	93.000	N		1,302		1,302
Health Services Demonstration	93.648	N	162			162
<i>pass through detail</i>						
Health Services (general)	93.000	N	90,766	126,707		217,473
Health Services	93.069	N		43,106		43,106
Health Services Access to Health Centers	93.129	N		1		1
Health Services	93.145	Y		15,000		15,000
Health Services Primary and Alternative Medicine	93.213	N		26,885		26,885
	93.395	N		-6		-6
	93.914	N		-2,254		-2,254
	93.917	N		17,334		17,334
Health Services Department Based	93.940	N		33,839		33,839
Health Services Disease Prevention and Control	93.945	N		121,491		121,491
	94.006	N		21,173		21,173
<i>pass through detail</i>						

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
ess	93.069	N		109,542		109,542
onsolidated Programs	93.110	N		30,000		30,000
n Projects_State and Local Childhood Lead Poisoning Pre	93.197	N			18,966	18,966
	93.217	N		113,230		113,230
	93.240	N			9,483	9,483
Services_Projects of Regional and National Significance	93.243	N		62,631		62,631
vention_Investigations and Technical Assistance	93.283	N	7,385	-3,234	66,382	70,533
ce	93.568	N	336,618			336,618
	93.667	N		122,643		122,643
Services (CMS) Research, Demonstrations and Evaluation	93.779	N		-10,065		-10,065
	93.917	N			21,825	21,825
partment Based	93.940	N			1,283	1,283
/Acquired Immunodeficiency Virus Syndrome (AIDS) Sur	93.944	N			20,997	20,997
atment of Substance Abuse	93.959	N		372,248		372,248
Block Grant to the States	93.994	Y	3,000	5,104,078		5,107,078
	Agency Totals		<u>437,931</u>	<u>6,305,651</u>	<u>138,936</u>	<u>6,882,518</u>
Administration (general)	43.000	N	73,151			73,151
	Agency Totals		<u>73,151</u>			<u>73,151</u>
Administration (general)	43.000	N	123			123
	Agency Totals		<u>123</u>			<u>123</u>
Administration (general)	43.000	N	148,428			148,428
	Agency Totals		<u>148,428</u>			<u>148,428</u>
pass through detail						
Administration (general)	43.000	N	36,965	10,798		47,763

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
		Agency Totals	<u>36,965</u>	<u>10,798</u>		<u>47,763</u>
<b>Administration (NARA)</b>						
<b>Records Commission NHPRC</b>						
Records Historical Research	89.001	N	2,000			2,000
Records Grants	89.003	N		15,623		15,623
		Agency Totals	<u>2,000</u>	<u>15,623</u>		<u>17,623</u>
<b>Endowments (NEA)</b>						
<b>Endowments (NEA)</b>						
Endowments Organizations and Individuals	45.024	N	34,999		10,000	44,999
<i>Pass through detail</i>						
Endowments Organizations and Individuals	45.024	N	4,212			4,212
Endowments Agreements	45.025	N			9,800	9,800
		Agency Totals	<u>39,211</u>		<u>19,800</u>	<u>59,011</u>
<b>Endowments (NEH)</b>						
<b>Endowments (NEH)</b>						
Endowments National Archives	45.001	N	17,153			17,153
Endowments National Archives	45.149	N	461,142			461,142
Endowments National Archives Programs	45.164	N		892		892
Endowments National Archives	45.169	N	56,398			56,398
<i>Pass through detail</i>						
Endowments National Archives	45.004	N	40,000			40,000
Endowments National Archives/State Partnership	45.129	N	821			821
		Agency Totals	<u>575,514</u>	<u>892</u>		<u>576,406</u>
<b>Endowments (SF)</b>						
Endowments National Archives	47.000	N	463,931	185,813		649,744
Endowments National Archives	47.041	N	921,576			921,576
Endowments National Archives	47.049	N	91,759			91,759

(SF) FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
	47.050	N	27,326			27,326
nd Engineering	47.070	N	176,328			176,328
	47.074	N	203,533			203,533
iences	47.075	N	63,959			63,959
	47.076	Y	2,001,141	533,759		2,534,900
g (OISE)	47.079	N	49,777			49,777
T RESEARCH SUPPORT	47.082	N	53,046			53,046
<i>pass through detail</i>						
al)	47.000	N	100,879	15,551		116,430
	47.041	N	16,834	-250		16,584
	47.050	N	69,616			69,616
nd Engineering	47.070	N	375	4,708		5,083
	47.076	Y	133,592	1,221,136	77,095	1,431,823
	Agency Totals		<u>4,373,672</u>	<u>1,960,717</u>	<u>77,095</u>	<u>6,411,484</u>
heral)	77.000	N	187,863			187,863
n Nuclear Education Grant Program	77.006	N	185,262			185,262
	Agency Totals		<u>373,125</u>			<u>373,125</u>
<b>ission (SEC)</b>						
<b>on (SEC)</b>						
eneral)	58.000	N	32,480			32,480
ts and SEC Information	58.001	N	217,038			217,038
	Agency Totals		<u>249,518</u>			<u>249,518</u>
	19.000	N	69,833			69,833
duate Students	19.400	N	178,035			178,035
udies Institute	19.418	N		293,294		293,294

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
<i>pass through detail</i>	19.000	N	10,250	11,830		22,080
Agency Totals			<u>258,118</u>	<u>305,124</u>		<u>563,242</u>
eral)	64.000	N		324,975		324,975
Agency Totals				<u>324,975</u>		<u>324,975</u>
eral)	64.000	N		24,146		24,146
Agency Totals				<u>24,146</u>		<u>24,146</u>
	none	N	412,500	23,938		436,438
Agency Totals			<u>412,500</u>	<u>23,938</u>		<u>436,438</u>
<b>Cluster Totals</b>			<b><u>40,457,393</u></b>	<b><u>34,130,147</u></b>	<b><u>524,729</u></b>	<b><u>75,112,269</u></b>

**Economic Development**

<i>pass through detail</i>	11.307	N	185,527			185,527
Agency Totals			<u>185,527</u>			<u>185,527</u>
<b>Cluster Totals</b>			<b><u>185,527</u></b>			<b><u>185,527</u></b>

**A)**

<i>pass through detail</i>	10.561	Y	6,573,689	1,487,856		8,061,545
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**A)**

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
		Agency Totals	<u>6,573,689</u>	<u>1,487,856</u>		<u>8,061,545</u>
		<b>Cluster Totals</b>	<b><u>6,573,689</u></b>	<b><u>1,487,856</u></b>		<b><u>8,061,545</u></b>

**tion Fund**

*o pass through detail*

d (SFSF) - Education State Grants, Recovery Act	84.394	N	403,419			403,419
		Agency Totals	<u>403,419</u>			<u>403,419</u>
		<b>Cluster Totals</b>	<b><u>403,419</u></b>			<b><u>403,419</u></b>

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	84.033	Y	2,083,728	1,562,058	156,180	3,801,966
		Agency Totals	<u>2,083,728</u>	<u>1,562,058</u>	<u>156,180</u>	<u>3,801,966</u>

ppportunity Grants	84.007	Y	834,984	-75,684		759,300
	84.063	Y	16,651,825	21,140,143	2,671,633	40,463,601
	84.375	Y	1,151,404	848,469	77,275	2,077,148
ccess to Retain Talent (SMART) Grants	84.376	Y	963,941	961,997	47,265	1,973,203
ollege and Higher Education Grants (TEACH Grants)	84.379	Y	24,000		20,500	44,500

*pass through detail*

ppportunity Grants	84.007	Y		75,684		75,684
		Agency Totals	<u>19,626,154</u>	<u>22,950,609</u>	<u>2,816,673</u>	<u>45,393,436</u>

**stration (HRSA)**

Students from Disadvantaged Backgrounds	93.925	Y	27,222	108,889		136,111
		Agency Totals	<u>27,222</u>	<u>108,889</u>		<u>136,111</u>

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
		<b>Cluster Totals</b>	<b><u>21,737,104</u></b>	<b><u>24,621,556</u></b>	<b><u>2,972,853</u></b>	<b><u>49,331,513</u></b>
<b>es (ACF)</b>						
<i>o pass through detail</i>						
families	93.558	Y			317,857	317,857
		Agency Totals			<u>317,857</u>	<u>317,857</u>
<i>o pass through detail</i>						
families	93.558	Y	73,558			73,558
		Agency Totals	<u>73,558</u>			<u>73,558</u>
		<b>Cluster Totals</b>	<b><u>73,558</u></b>		<b><u>317,857</u></b>	<b><u>391,415</u></b>
<i>o pass through detail</i>						
agencies	84.010	N	366			366
		Agency Totals	<u>366</u>			<u>366</u>
		<b>Cluster Totals</b>	<b><u>366</u></b>			<b><u>366</u></b>
	84.042	N	109,283	306,609		415,892
	84.044	N		-5,229		-5,229
	84.047	N	407,535	585,826		993,361
chievement	84.217	N	328,971	55,870		384,841
		Agency Totals	<u>845,789</u>	<u>943,076</u>		<u>1,788,865</u>
		<b>Cluster Totals</b>	<b><u>845,789</u></b>	<b><u>943,076</u></b>		<b><u>1,788,865</u></b>

FY09 SEFA

Award Type/CFDA Program Title	CFDA Number	Major Prog	Urbana	Chicago	Springfield	All campuses
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<i>pass through detail</i>	17.259	N	81,345			81,345
<i>o pass through detail</i>	17.258	N	884,321			884,321
	17.259	N	32,558			32,558
	17.260	N	57,743			57,743
	Agency Totals		<u>1,055,967</u>			<u>1,055,967</u>
	<b>Cluster Totals</b>		<b><u>1,055,967</u></b>			<b><u>1,055,967</u></b>

as a major program		<u>Urbana</u>	<u>Chicago</u>	<u>Springfield</u>	<u>All campuses</u>
<b>GRAND TOTAL</b>		<b><u>370,482,574</u></b>	<b><u>267,643,819</u></b>	<b><u>5,800,611</u></b>	<b><u>643,927,004</u></b>

FY09 SEFA



UNIVERSITY OF ILLINOIS  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FEDERAL LOANS DISBURSED AND CAPITAL CONTRIBUTIONS**  
**June 30, 2009**

	<u>CFDA Number</u>	<u>6/30/2009 URBANA</u>	<u>6/30/2009 Chicago</u>	<u>6/30/2009 Springfield</u>	<u>6/30/2009 Totals</u>
Education Loans (FFEL)					
	84.032	0	0	15,729,634	15,729,634
Undergraduate Students	84.032	<u>0</u>	<u>0</u>	<u>1,177,672</u>	<u>1,177,672</u>
Family Education Loans (FFEL)		<u>0</u>	<u>0</u>	<u>16,907,306</u>	<u>16,907,306</u>
Student Loans					
(guaranteed & unsubsidized)	84.268	128,152,697	156,753,143	0	284,905,840
Undergraduate Students	84.268	49,499,514	16,638,559	0	66,138,073
Loans	84.268	<u>8,547,186</u>	<u>11,010,633</u>	<u>0</u>	<u>19,557,819</u>
Direct Student Loans		<u>186,199,397</u>	<u>184,402,335</u>	<u>0</u>	<u>370,601,732</u>
<b>Capital contributions</b> )	84.038	0	0	0	<u>0</u>
Department of Education		<u>186,199,397</u>	<u>184,402,335</u>	<u>16,907,306</u>	<u>387,509,038</u>
Health and Human Services ( <b>capital contributions</b> )					
Student Loans	93.342	0	0	0	0
Targeted Students	93.342	0	0	0	0
Program (NFLP)	93.264	0	51,672	0	51,672
Loans	93.364	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Department of Health and Human Services		<u>0</u>	<u>51,672</u>	<u>0</u>	<u>51,672</u>
Financial Aid		<u>186,199,397</u>	<u>184,454,007</u>	<u>16,907,306</u>	<u>387,560,710</u>
Disbursements		<u>186,199,397</u>	<u>184,454,007</u>	<u>16,907,306</u>	<u>387,560,710</u>

UNIVERSITY OF ILLINOIS  
**SCHEDULE OF LOANS ISSUED AND OUTSTANDING BALANCES**  
**FOR UNIVERSITY ADMINISTERED LOAN PROGRAMS**  
**Year Ended June 30, 2009**

	6/30/2009	6/30/2009	6/30/2009	6/30/2009
	<b>URBANA</b>	<b>CHICAGO</b>	<b>SPRINGFIELD</b>	<b>Totals</b>
Emergency allowance	32,441	110,658	982	144,081
Loans for Perkins	649,124	2,213,152	19,644	2,881,920
Loans for HPSL	72,000	702,903	0	774,903
Loans for NFLP	0	33,180	0	33,180
Loans for Nursing Student Loans	0	51,573	0	51,573
	8,500	0	0	8,500
Loans (CFDA 84.038)	13,152,697	27,099,171	204,141	40,456,009
Loans (CFDA 93.342)	1,673,913	6,401,110	0	8,075,023
Loans (CFDA 93.264)	0	236,024	0	236,024
Loans (CFDA 93.364)	0	636,107	0	636,107
Loans (CFDA 93.342)	388,746	130,454	0	519,200
	<u>\$ 15,977,421</u>	<u>\$ 37,614,331</u>	<u>\$ 224,767</u>	<u>\$ 53,816,519</u>

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**UNIVERSITY OF ILLINOIS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

*for Pass-Through Federal Funding Received by UI as Subawardee and Funding Received from DOE Labs*

**Year Ended June 30, 2009**

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Administration</i>						
SS00-04-60110	Y		855,519			855,519
			<u>855,519</u>			<u>855,519</u>
S Subgrant 07-76	Y		678			678
<i>e (ARO)</i>						
b AAS 08-08	Y		2,600			2,600
			<u>3,278</u>			<u>3,278</u>
<i>Control and Prevention (CDC)</i>						
Community Health Network	Y			-700		-700
<i>HP (Health Resources and Services)</i>						
Community Health Network	Y			-11,533		-11,533
				<u>-12,233</u>		<u>-12,233</u>

FY09 SEFA Pass-through details

/ Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Education</i>						
Transportation Alliance	Y			6,708		6,708
				<u>Pass-through entity total:</u>		<u>6,708</u>
Men Scientific SBIR Phase 2	Y		-235			-235
b Acumen UIUC-001	Y		331,436			331,436
			<u>Pass-through entity total:</u>			<u>331,201</u>
<b><u>A Tulane Univ</u></b>						
<i>Health (NIH)</i>						
duc Fund TUL HSC 115 08/0	Y			51,014		51,014
ducational Fund 546515	Y			19,851		19,851
			<u>Pass-through entity total:</u>	<u>70,865</u>		<u>70,865</u>
<i>uction Agency (DTRA)</i>						
DT HDTRA1-09-C-0007-1	Y		96,596			96,596
			<u>Pass-through entity total:</u>	<u>96,596</u>		<u>96,596</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Protection Agency (EPA)</i>						
AWI Keefer	Y		55,070			55,070
AWI Cooke	Y		177,968			177,968
AWI Bullock	Y		905			905
		<u>Pass-through entity total:</u>	<u>233,943</u>			<u>233,943</u>
<b>on (ADMC)</b>						
<i>Agriculture (USDA)</i>						
C 2007-02794	Y		40,304			40,304
		<u>Pass-through entity total:</u>	<u>40,304</u>			<u>40,304</u>
<i>Health Services Administration (HRSA)</i>						
Foundation Of Chicago	Y			390		390
<i>Health Services Administration (HRSA)</i>						
Foundation of Chicago	N			322,831		322,831
<i>HRSA (Health Resources and Services)</i>						
Foundation of Chicago	N			35,014		35,014
<i>Health (NIH)</i>						
n of Chicago	N			16,967		16,967
Foundation Of Chicago	N			54,218		54,218

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
<i>Services (HHS)</i>						
Foundation of Chicago	N			-2,211		-2,211
Foundation Of Chicago	N			21,326		21,326
of Chicago	N			-1,781		-1,781
				<u>446,754</u>		<u>446,754</u>
<i>Health (NIH)</i>						
h Alliance	Y			3,199		3,199
				<u>3,199</u>		<u>3,199</u>
<i>Agriculture (USDA)</i>						
U 2005-38814-16523	Y		41,717			41,717
			<u>41,717</u>			<u>41,717</u>
<b><u>ervation</u></b>						
<i>rotection Agency (EPA)</i>						
aska DEC 08-MDN2-78	N		5,598			5,598
			<u>5,598</u>			<u>5,598</u>
<i>Health (NIH)</i>						
genesis Inc	Y			-1,817		-1,817

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<u>Pass-through entity total:</u>				<u>-1,817</u>		<u>-1,817</u>
<i>Energy (DOE)</i>						
Atom 97448 KP		Y	144,318			144,318
<u>Pass-through entity total:</u>			<u>144,318</u>			<u>144,318</u>
<b>NSF (NSF)</b>						
<i>Foundation (NSF)</i>						
NSF 2009-03245		Y	4,354			4,354
NSF 2008-04372 DISS		Y	14,318			14,318
<u>Pass-through entity total:</u>			<u>18,672</u>			<u>18,672</u>
<i>Protection Agency (EPA)</i>						
EPA AFT R5 2008-01		Y	34,998			34,998
<u>Pass-through entity total:</u>			<u>34,998</u>			<u>34,998</u>
<i>HP (Health Resources and Services)</i>						
HP Allianc HF4ETH08PPTRJASW00		Y		113,004		113,004
HP International Health Allia		Y		56,124		56,124
<i>Health (NIH)</i>						
NIH Winning Center Project		Y		118,780		118,780

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
				<u>287,908</u>		<u>287,908</u>
American Islamic Congress	N			11,830		11,830
				<u>11,830</u>		<u>11,830</u>
Medical Student Assoc	N			1,760		1,760
				<u>1,760</u>		<u>1,760</u>
Psychiatric Assoc	Y			582		582
				<u>582</u>		<u>582</u>
SEE FLLW 2009-00254	N		11,000			11,000
			<u>11,000</u>			<u>11,000</u>

(ASEE) FY09 SEFA Pass-through details



Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>y for International Development (AID)</i>						
808-6302	Y		20,790			20,790
			<u>Pass-through entity total:</u>			<u>20,790</u>
<i>ommerce</i>						
C 70NANB7H7025	Y		244,097			244,097
			<u>Pass-through entity total:</u>			<u>244,097</u>
<i>efense (DoD)</i>						
2960	Y			372		372
				<u>Pass-through entity total:</u>		<u>372</u>
<b><u>AMSENG</u></b>						
<i>efense (DoD)</i>						
L Sys Engr HQ0006-06-C-7371	Y			-35,749		-35,749
				<u>Pass-through entity total:</u>		<u>-35,749</u>
<i>b</i>						
L 4J-00181-0011A	Y		4,000			4,000

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
L 4J-00181-0010A	Y		11,353			11,353
L 8F-02044	Y		22,813			22,813
L 8F-02043	Y		3,770			3,770
L 4J-00181-0009A	Y		25,000			25,000
L 4J-00181-0006A	Y		47,866			47,866
L 4J-00181-0008A	Y		86,003			86,003
L 4J-00181-0007A	Y		43,250			43,250
L 7F-01341	Y		67,720			67,720
L 7F-00721	Y		-123			-123
L 7F-01201	Y		84,712			84,712
L 4J-00181-0004A	Y		109,983			109,983
L 1F-00861	Y		-143			-143
Nat Lab	Y			762		762
Nat Lab 9F-30721	Y			3,369		3,369
Nat Lab No 9F-31381	Y			6,259		6,259
Nat Lab 9F-30761	Y			1,935		1,935
Nat Lab 9F-30701	Y			14,699		14,699
National Lab 8F-02142	Y			42,208		42,208
ne LLC - S. Aggarwal	Y			49,297		49,297
Nat Lab 9F-31301	Y			127,116		127,116

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
National Lab. 8F-01222	Y			13,806		13,806
Nat. Lab. 8F-01141	Y			2,238		2,238
Nat. Lab No. 8F-00081	Y			113,679		113,679
01962	Y			14,391		14,391
Nat Lab 7F-01143	Y			43,879		43,879
Nat. Lab. 8F-00722	Y			20,176		20,176
National Lab 7F-00901	Y			71,964		71,964
00004	Y			62,742		62,742
0161-0007B	Y			-902		-902
00161-0003E	Y			122,905		122,905
02521	Y			-9,824		-9,824
Nat Lab 9F-30601	Y			33,809		33,809
Nat. Lab 6F-01105	Y			750		750
E OF-01504	Y			-3,320		-3,320
<i>b</i>						
L PO 9A-30386 TTA	N		8,260			8,260
L FUA 2007-05957-00	N		108,292			108,292
L FUA 8A-06231	N		2,706			2,706
L 8F-00241	N		247,566			247,566
L 2008-01228 7B-00201	N		945			945

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
			<u>873,973</u>	<u>731,938</u>		<u>1,605,911</u>
<b>Quality</b>						
Protection Agency (EPA)						
A 2009-MDN2-73	N		17,242			17,242
			<u>17,242</u>			<u>17,242</u>
Scientific Research (AFOSR)						
AZ State 07-750	Y		21,853			21,853
Mental Health						
ASU 04-415 RWA 5068	Y		5,481			5,481
State University	Y			85		85
			<u>27,334</u>	<u>85</u>		<u>27,419</u>
Control and Prevention (CDC)						
Foundation	Y			32,684		32,684
				<u>32,684</u>		<u>32,684</u>
ment for the Arts (NEA)						
Arts Midwest 27371	N		4,212			4,212

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
Midwest FY09 40840	N				3,800	3,800
Midwest FY09 40788	N				4,000	4,000
			<u>4,212</u>		<u>7,800</u>	<u>12,012</u>
SRC AS3304	Y		-1,840			-1,840
			<u>-1,840</u>			<u>-1,840</u>
<i>Control and Prevention (CDC)</i> M 0964 07 07	Y			84,568		84,568
				<u>84,568</u>		<u>84,568</u>
<b>(ASPH)</b>						
<i>Control and Prevention (CDC)</i> 120-23/25	Y			20,767		20,767
<i>Control and Prevention (CDC)</i> 241-23/24	N			-7,492		-7,492
				<u>13,275</u>		<u>13,275</u>

PH) FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<b>Ability</b>						
<i>Administration</i>		Y		-33,253		-33,253
		<u>Pass-through entity total:</u>		<u>-33,253</u>		<u>-33,253</u>
<b>(Thiokol)</b>						
TK 24416		Y	221,219			221,219
		<u>Pass-through entity total:</u>		<u>221,219</u>		<u>221,219</u>
<i>Foundation (NSF)</i>						
BURN 05-ENG-421050		Y	1,174			1,174
<i>srch Educ &amp; Ext Serv (CSREES)</i>						
6-FAA-361458-UI		Y	12,232			12,232
<i>Agriculture (USDA)</i>						
8-HHP-374648-0008		Y	4,597			4,597
		<u>Pass-through entity total:</u>		<u>18,003</u>		<u>18,003</u>
<i>Services (HHS)</i>						
Research Institute		N		118,765		118,765

FY09 SEFA Pass-through details

Award Title	Major Program ARRA	Urbana	Chicago	Springfield	All Campuses
<u>Pass-through entity total:</u>			<u>118,765</u>		<u>118,765</u>
E SYS 104835	Y	55,477			55,477
<i>Research Projects Agency (DARPA)</i>					
BAE 333889	Y	27,929			27,929
Items 310768	Y		1,549,803		1,549,803
<u>Pass-through entity total:</u>		<u>83,406</u>	<u>1,549,803</u>		<u>1,633,209</u>
<i>e (ARO)</i>					
-06-2-0030 - K. Lucas	Y		-62		-62
<u>Pass-through entity total:</u>			<u>-62</u>		<u>-62</u>
telle 2009-00113	Y	67,984			67,984
<i>Health (NIH)</i>					
Battelle 200959	Y	19			19
<i>tional Lab</i>					
TT 60010	Y	8,060			8,060
<i>ngineers</i>					
b BCO TCN 08144	Y	24,720			24,720

FY09 SEFA Pass-through details

<i>/ Award Title</i>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
<i>Energy (DOE)</i>						
TT 26209	Y		29,032			29,032
TT 22011	Y		12,038			12,038
<i>Services (HHS)</i>						
216965	Y			36,767		36,767
		<u>Pass-through entity total:</u>	<u>141,853</u>	<u>36,767</u>		<u>178,620</u>
<i>Diabetes &amp; Digestive &amp; Kidney Diseases</i>						
Baylor DK054450	Y		-7,742			-7,742
CM RE01801 5600400553	Y		94,623			94,623
		<u>Pass-through entity total:</u>	<u>86,881</u>			<u>86,881</u>
<i>BBN 2008-03179</i>						
	Y		504			504
		<u>Pass-through entity total:</u>	<u>504</u>			<u>504</u>
<i>Deafness &amp; Other Hearing Disorders</i>						
30568 1035698	Y		35,552			35,552
		<u>Pass-through entity total:</u>	<u>35,552</u>			<u>35,552</u>

FY09 SEFA Pass-through details



Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
g 241076	Y		85,000			85,000
ing 242165	Y		48,861			48,861
		<u>Pass-through entity total:</u>	<u>133,861</u>			<u>133,861</u>
<i>Education</i>						
G106216-A	Y			82,193		82,193
		<u>Pass-through entity total:</u>		<u>82,193</u>		<u>82,193</u>
<i>Health (NIH)</i>						
B BOSTON RA5289F0BAJ	Y		26,907			26,907
<i>Foundation (NSF)</i>						
GC189822NGA	N		375			375
		<u>Pass-through entity total:</u>	<u>27,282</u>			<u>27,282</u>
<u>Arch</u>						
<i>Energy (DOE)</i>						
d BTI 08-02	Y		1,861			1,861

ch FY09 SEFA Pass-through details

Award Title	Major Program ARRA	Urbana	Chicago	Springfield	All Campuses
<u>Pass-through entity total:</u>		<u>1,861</u>			<u>1,861</u>
<i>Education</i>					
ysGirlsClub 2009-04309	Y	308			308
<u>Pass-through entity total:</u>		<u>308</u>			<u>308</u>
<i>Foundation (NSF)</i>					
University Eec 0332714	N		-250		-250
<u>Pass-through entity total:</u>			<u>-250</u>		<u>-250</u>
<i>Foundation (NSF)</i>					
ave Electronics	Y		24,328		24,328
<u>Pass-through entity total:</u>			<u>24,328</u>		<u>24,328</u>
<i>Services (HHS)</i>					
& Women Hospital Inc	Y		50		50
<u>Pass-through entity total:</u>			<u>50</u>		<u>50</u>

FY09 SEFA Pass-through details

/ Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Foundation (NSF)</i>						
J #03-0114	Y		-75			-75
J 05-0141	Y		2,024			2,024
		<u>Pass-through entity total:</u>	<u>1,949</u>			<u>1,949</u>
<i>Lab</i>						
L 135577	Y		19,989			19,989
L 80780	Y		72,113			72,113
		<u>Pass-through entity total:</u>	<u>92,102</u>			<u>92,102</u>
b Brown 00000055 P992647	Y		163,479			163,479
<i>Foundation (NSF)</i>						
wn University #00000183	Y		5,147			5,147
		<u>Pass-through entity total:</u>	<u>168,626</u>			<u>168,626</u>
Buckmaster 2009-01210	Y		32,021			32,021
<i>Scientific Research (AFOSR)</i>						

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
Buckmaster 2008-01163	Y		201,117			201,117
		<u>Pass-through entity total:</u>	<u>233,138</u>			<u>233,138</u>
<i>Research (ARO)</i>						
68-1077903	Y		-64,973			-64,973
PL 1264492	Y		32			32
PL 1260125	Y		262,315			262,315
<i>Research (ONR)</i>						
67F-1082217	Y		143,522			143,522
PL 1319342	Y		9,109			9,109
PL 1319361	Y		30,679			30,679
PL 1316421	Y		67,813			67,813
PL 1291711	Y		9,987			9,987
PL 1289730	Y		3,160			3,160
PL 1289744	Y		69,468			69,468
PL 1236748	Y		62,881			62,881
<i>Foundation (NSF)</i>						
67L-1079674	Y		6,535			6,535
		<u>Pass-through entity total:</u>	<u>600,528</u>			<u>600,528</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Health (NIH)</i>						
Cancer Council Of Victoria	Y			248		248
				<u>248</u>		<u>248</u>
b Cantimer 2008-04904	Y		79,469			79,469
			<u>79,469</u>			<u>79,469</u>
<i>Health (NIH)</i>						
nc	Y			17,695		17,695
				<u>17,695</u>		<u>17,695</u>
<i>Energy (DOE)</i>						
W 4-3253-13	Y		122,648			122,648
W 4-3253-11	Y		52,201			52,201
V SC 4-3327-35	Y		-17,696			-17,696
			<u>157,153</u>			<u>157,153</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
b CM 1130077-199232	Y		56,674			56,674
<i>Health (NIH)</i>						
CMU 1090224-218537	Y		82,273			82,273
CM 1090080-145398	Y		22,609			22,609
<i>Foundation (NSF)</i>						
1120484-148622	Y		12,454			12,454
1120464-147649	Y		68,965			68,965
		<u>Pass-through entity total:</u>	<u>242,975</u>			<u>242,975</u>
<i>Engineers</i>						
B 83X88300-S08-0003	N		10,964			10,964
		<u>Pass-through entity total:</u>	<u>10,964</u>			<u>10,964</u>
<i>e (ARO)</i>						
/RU 342-0273	Y		136,330			136,330
<i>Health (NIH)</i>						
stern U HHSN275200503406C	Y			183,379		183,379
ES501480	Y			8,005		8,005

FY09 SEFA Pass-through details

Award Title	Major Program ARRA	Urbana	Chicago	Springfield	All Campuses
	<u>Pass-through entity total:</u>	<u>136,330</u>	<u>191,384</u>		<u>327,714</u>
<i>Energy (DOE)</i>					
DE-FC36-04GO14002	Y	-28,500			-28,500
	<u>Pass-through entity total:</u>	<u>-28,500</u>			<u>-28,500</u>
<i>Urbana 2008-06639</i>					
	Y	53,021			53,021
	<u>Pass-through entity total:</u>	<u>53,021</u>			<u>53,021</u>
<i>Agency for International Development (AID)</i>					
1 PERRP-IQC-06-000	Y	31,182			31,182
	<u>Pass-through entity total:</u>	<u>31,182</u>			<u>31,182</u>
<i>Health</i>					
<i>Education</i>					
Rehab Research	Y		12,925		12,925
	<u>Pass-through entity total:</u>		<u>12,925</u>		<u>12,925</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
0-01 1-A8	Y			26,056		26,056
<i>Administration (FAA)</i>						
1W6-06-2-0002-1 Mod P10	Y			1,888		1,888
<i>Defense (DoD)</i>						
or Rotorcraft Innovation	Y			21,985		21,985
03 1-AB	Y			-10,527		-10,527
<u>Pass-through entity total:</u>				<u>39,402</u>		<u>39,402</u>
<i>Occupational Safety &amp; Health</i>						
8-1-PS	Y			19,377		19,377
<i>Services (HHS)</i>						
ct Workers Rights 1030 16	Y			2,107		2,107
<u>Pass-through entity total:</u>				<u>21,484</u>		<u>21,484</u>
<u>Local (CIAT)</u>						
<i>Agency for International Development (AID)</i>						
T IFPRI #6011	Y		108,081			108,081
<u>Pass-through entity total:</u>			<u>108,081</u>			<u>108,081</u>

(CIAT)

FY09 SEFA Pass-through details



Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
CFDRC 1041	Y		20,752			20,752
			<u>Pass-through entity total:</u>			<u>20,752</u>
<i>labor (DOL)</i>						
07-1Y-4050-YETP	N		241			241
<i>labor (DOL)</i>						
08-1Y-9050-YETP	N		15,838			15,838
08-1Y4050-YETP	N		58,519			58,519
07-1Y 9050-YETP	N		6,988			6,988
			<u>Pass-through entity total:</u>			<u>81,586</u>
<i>rotection Agency (EPA)</i>						
A 2007-MDN2-51	Y		24,152			24,152
<i>rotection Agency (EPA)</i>						
A 2008-NTN1-69	N		5,831			5,831
			<u>Pass-through entity total:</u>			<u>29,983</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Mental Health Services Admin (SAMHSA)</i>						
Health Systems	Y			121,264		121,264
Health Systems	Y			-194		-194
Health Systems	Y			-45		-45
Health Systems	Y			50,460		50,460
				<u>Pass-through entity total:</u>		<u>171,485</u>
<i>Protection Agency (EPA)</i>						
A 2008-MDN2-87	N		8,690			8,690
			<u>Pass-through entity total:</u>			<u>8,690</u>
<b><u>Research on AIDS</u></b>						
<i>Health (NIH)</i>						
Comm Programs For Clinical	N			17,016		17,016
				<u>Pass-through entity total:</u>		<u>17,016</u>
<i>Transportation (DOT)</i>						
008-01502	Y		45,111			45,111
tro Agency Planning	Y			58,976		58,976

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
			<u>45,111</u>	<u>58,976</u>		<u>104,087</u>
<i>Education</i>						
	N			-6,030		-6,030
				<u>-6,030</u>		<u>-6,030</u>
<i>Foundation (NSF)</i>						
State Univ 53636	Y			226,896		226,896
State U HRD 0413000	Y			1,312		1,312
U HRD0413000	Y			371,719		371,719
St U P23253 HRD 0413000	Y			51,250		51,250
				<u>651,177</u>		<u>651,177</u>
<i>Labor (DOL)</i>						
Technology Park	N			368,835		368,835
				<u>368,835</u>		<u>368,835</u>
<i>Labor (DOL)</i>						
Workforce Bd Dole 9430104-01	Y			21,162		21,162
				<u>21,162</u>		<u>21,162</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Services (HHS)</i>						
s Hosp Boston P4-Uic 87135	Y			-1,582		-1,582
	<u>Pass-through entity total:</u>			<u>-1,582</u>		<u>-1,582</u>
<i>Health (NIH)</i>						
s Hosp Philo 20541-04-09	Y			1,800		1,800
	<u>Pass-through entity total:</u>			<u>1,800</u>		<u>1,800</u>
<i>Health (NIH)</i>						
s Mem Hosp 901050-UIC	Y			58,651		58,651
m Hosp 900790-UIC	Y			-2,698		-2,698
s Memorial Hosp 900890	Y			51,860		51,860
	<u>Pass-through entity total:</u>			<u>107,813</u>		<u>107,813</u>
<i>Mental Health</i>						
s Memorial Hospital	Y			30,359		30,359
<i>Health (NIH)</i>						
s Memorial Hospital	Y			1,138		1,138
mor Hosp 2009 021N UIC	Y			9,670		9,670

FY09 SEFA Pass-through details

<i>/ Award Title</i>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
				<u>41,167</u>		<u>41,167</u>
<i>Services (HHS)</i>						
Childrens Place Assoc	Y			-8		-8
				<u>-8</u>		<u>-8</u>
<i>Health (NIH)</i>						
Research Inst CRI 355704	Y			23		23
				<u>23</u>		<u>23</u>
<i>General Medical Sciences</i>						
Colleges of Chicago	Y			118,624		118,624
<i>Health (NIH)</i>						
Colleges Of Chicago	Y			-43,005		-43,005
				<u>75,619</u>		<u>75,619</u>
<i>Control and Prevention (CDC)</i>						
Dept of Public Health 12152	Y			2,013		2,013
Dept of Public Health 15083	Y			-6,454		-6,454
Dept of Public Health	Y			1,681		1,681

FY09 SEFA Pass-through details

<i>/ Award Title</i>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
<i>Development (HUD)</i>						
Dept of Public Health 15083	Y			-6,454		-6,454
<i>Health (NIH)</i>						
Chicago 14056	Y			43,934		43,934
<i>Justice (DOJ)</i>						
Chicago PO15144 57610	Y			21,808		21,808
Chicago	Y			73,224		73,224
<i>Services (HHS)</i>						
0731	Y			19,926		19,926
<i>Development (HUD)</i>						
Dept Public Health 15082	N			81,581		81,581
<i>Agriculture (USDA)</i>						
62/1	N			420,274		420,274
<i>Children and Families (ACF)</i>						
0952510959	N			44		44
<i>Services (HHS)</i>						
Chicago PO No 18404	N			1,451,565		1,451,565
Chicago CYS 10759-1-06-04R	N			1,248,547		1,248,547
7217-2	N			388,972		388,972

FY09 SEFA Pass-through details

<i>/ Award Title</i>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
<i>Control and Prevention (CDC)</i>						
335	N			-2,817		-2,817
Dept Public Health 15082	N			81,581		81,581
<i>HP (Health Resources and Services)</i>						
Chicago	N			181,037		181,037
<i>Health (NIH)</i>						
7217	N			1,097,284		1,097,284
1578 PO 8483	N			17,711		17,711
<i>Protection Agency (EPA)</i>						
of Chicago 2007-2484	N		3,686			3,686
<i>Services (HHS)</i>						
146-2	N			-2,182		-2,182
Chicago 8483-2-06-09	N			-66		-66
83	N			-2,188		-2,188
78 1021493W	N			121,491		121,491
		<u>Pass-through entity total:</u>	<u>3,686</u>	<u>5,232,512</u>		<u>5,236,198</u>
<i>Development (HUD)</i>						
L 2008-03921	N		7,500			7,500
SL 2006-05675	N		571			571
<i>Development (HUD)</i>						

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
SL LCJ 2007-5307	N		2,020			2,020
			<u>Pass-through entity total:</u>			<u>10,091</u>
Urbana AS 400 08PSI	N			10,736		10,736
Development (HUD)						
Urbana	N			6,169		6,169
Urbana AS-400-06PS12/IDIS 3	N			-24		-24
				<u>Pass-through entity total:</u>		<u>16,881</u>
04-30403-002	Y		26,254			26,254
			<u>Pass-through entity total:</u>			<u>26,254</u>
Foundation (NSF)						
1140-7558-206-2005990	Y		15,267			15,267
MSN #853-7559-206-2090072	Y		19,668			19,668
			<u>Pass-through entity total:</u>			<u>34,935</u>

FY09 SEFA Pass-through details



<i>/ Award Title</i>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
<i>Diabetes &amp; Digestive &amp; Kidney Diseases</i>						
d Clinic - 1U01 DK66597	Y			7,458		7,458
<i>Services (HHS)</i>						
d Clinic 3900068	Y			24,391		24,391
				<u>31,849</u>		<u>31,849</u>
<i>Health (NIH)</i>						
St G46142	Y			44		44
<i>Agriculture (USDA)</i>						
P324045	Y		20,000			20,000
State University NREL	Y			-328		-328
U G-1459-1	Y		67,528			67,528
G-1458-6	Y		-10,463			-10,463
U G-1469-1	Y		26,298			26,298
<i>Foundation (NSF)</i>						
F 2009-NTN1-02	Y		4,836			4,836
			<u>108,199</u>	<u>-284</u>		<u>107,915</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Aging</i>						
Award No: #5-35061	Y			42,440		42,440
Award No: #5-35060	Y			156,988		156,988
				<u>199,428</u>		<u>199,428</u>
<i>Artium</i>						
<i>Energy (DOE)</i>						
Award No: #5-2006-2816 ANTIC	Y		1			1
			<u>1</u>			<u>1</u>
<i>Mental Health Services Admin (SAMHSA)</i>						
Award No: #5-2006-2816 ANTIC	N			-13,744		-13,744
				<u>-13,744</u>		<u>-13,744</u>
<i>Justice (DOJ)</i>						
Award No: #5-2006-2816 ANTIC	N			255,586		255,586
				<u>255,586</u>		<u>255,586</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<b>America</b>						
<i>Transportation (DOT)</i>						
America	Y			9,163		9,163
				<u>9,163</u>		<u>9,163</u>
<i>Development (HUD)</i>						
07-41-260	Y			15,704		15,704
				<u>15,704</u>		<u>15,704</u>
<i>Health (NIH)</i>						
U GM61925	Y			-8,650		-8,650
<i>Agriculture (USDA)</i>						
2009-NTN1-24	Y		4,836			4,836
CU 56161-8856	Y		1,329			1,329
<i>Foundation (NSF)</i>						
RNELL 46514-8591	Y		140,486			140,486
CU 07-04	Y		-838			-838
NL 48149-8032	Y		39,602			39,602
<i>Health (NIH)</i>						
TTA CU B31347	N		5,751			5,751

FY09 SEFA Pass-through details



Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
Research W91WAW-08-C-0023	Y		20,909			20,909
		<u>Pass-through entity total:</u>	<u>20,909</u>			<u>20,909</u>
<i>Scientific Research (AFOSR)</i>						
Create 48166	Y		115,789			115,789
		<u>Pass-through entity total:</u>	<u>115,789</u>			<u>115,789</u>
<i>Health Services Administration (HRSA)</i>						
Consulting 240-01-0055	N			6		6
		<u>Pass-through entity total:</u>		<u>6</u>		<u>6</u>
<i>Scientific Research (AFOSR)</i>						
CU Aero 2007-04585	Y		148,870			148,870
CUAero 2008-06516	Y		29,038			29,038
Aerospace 04-213	Y		30,461			30,461
<i>Research Projects Agency (DARPA)</i>						
CUAerospace 2008-02865	Y		89,067			89,067

FY09 SEFA Pass-through details

<i>/ Award Title</i>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
<i>Agency (MDA)</i>						
A HQ0006-08-C7823	Y		23,258			23,258
b CU Aero 2007-02249	Y		105,728			105,728
b CU Aerospace 2009-00269	Y		40,194			40,194
JA NNX08CC85P	Y		7,842			7,842
		<u>Pass-through entity total:</u>	<u>474,458</u>			<u>474,458</u>
<i>Homeland Security(USDHS)</i>						
tmouth 5-36425.5780 42	Y		181,006			181,006
tmouth 5-36428.5730 69	Y		212,794			212,794
DC FLLW 470	Y		75,692			75,692
		<u>Pass-through entity total:</u>	<u>469,492</u>			<u>469,492</u>
<i>Protection Agency (EPA)</i>						
A 2007-MDN2-38	Y		2			2
		<u>Pass-through entity total:</u>	<u>2</u>			<u>2</u>
<i>Research Projects Agency (DARPA)</i>						
b DET 2009-02105	Y		4,542			4,542

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
			<u>4,542</u>			<u>4,542</u>
			<u>4,542</u>			<u>4,542</u>
DT2 2006-05839	Y		54,154			54,154
			<u>54,154</u>			<u>54,154</u>
<i>Foundation (NSF)</i>						
Delaware State 2008-04230	N		60,269			60,269
			<u>60,269</u>			<u>60,269</u>
DT 2008-06510	Y		5,000			5,000
DT 2008-06509	Y		5,000			5,000
			<u>10,000</u>			<u>10,000</u>
<i>Health (NIH)</i>						
University 500500SG035	Y			5,032		5,032
<i>Education</i>						
University R305A080562	Y			81,138		81,138
<i>Foundation (NSF)</i>						

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
Univeristy 500491SG037	Y			7,784		7,784
				<u>93,954</u>		<u>93,954</u>
<i>Standards &amp; Technology</i>						
T JV 70NANB9H9010	Y			14,714		14,714
				<u>14,714</u>		<u>14,714</u>
<i>Allergy &amp; Infectious Diseases</i>						
232192	Y			114,129		114,129
<i>Foundation (NSF)</i>						
university 235433	Y			120,287		120,287
				<u>234,416</u>		<u>234,416</u>
<i>tute</i>						
48452-140983-133695	Y			77,784		77,784
<i>Nursing Research</i>						
36844/140717	Y			216,328		216,328
<i>Health (NIH)</i>						
iv DS687	Y			3,651		3,651
303-0143	Y			55,321		55,321
<i>nergy (DOE)</i>						

FY09 SEFA Pass-through details



Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
KE 05-SC-DOE-1015	Y		-1,145			-1,145
<i>Foundation (NSF)</i>						
09-NSF-1075	Y		66,367			66,367
		<u>Pass-through entity total:</u>	<u>65,222</u>	<u>353,084</u>		<u>418,306</u>
<i>Control and Prevention (CDC)</i>						
DCROE 1H75DP001870-01	Y		14,984			14,984
<i>Education</i>						
DuPage 2009-01359	Y		36,817			36,817
DuPage 2008-02079	Y		33,925			33,925
		<u>Pass-through entity total:</u>	<u>85,726</u>			<u>85,726</u>
<i>SA 2008-NTN1-05</i>						
	Y		5,831			5,831
		<u>Pass-through entity total:</u>	<u>5,831</u>			<u>5,831</u>
<i>rotection Agency (EPA)</i>						
2006-05640	Y		-442			-442
		<u>Pass-through entity total:</u>	<u>-442</u>			<u>-442</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Protection Agency (EPA)</i>						
EP-D-07-081	Y		29,534			29,534
<i>Foundation (NSF)</i>						
meTech 0711622	Y		230			230
		<u>Pass-through entity total:</u>	<u>29,764</u>			<u>29,764</u>
<i>Justice (DOJ)</i>						
IHEC 09 EUDL Grant	N				7,518	7,518
		<u>Pass-through entity total:</u>			<u>7,518</u>	<u>7,518</u>
<i>EPI 2008-06491</i>						
EPI 2008-06491	Y		55,284			55,284
		<u>Pass-through entity total:</u>	<u>55,284</u>			<u>55,284</u>
<i>Mental Health Services Admin (SAMHSA)</i>						
R1SM54865 No 5231	Y			52,196		52,196
<i>Mental Health Services Admin (SAMHSA)</i>						
Development Ctr SM54865	N			55,110		55,110

FY09 SEFA Pass-through details

/ Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
				<u>107,306</u>		<u>107,306</u>
			-7,000			-7,000
			<u>-7,000</u>			<u>-7,000</u>
<i>Child Health &amp; Human Development</i>						
3216 002 2007	Y			143,315		143,315
<i>Health (NIH)</i>						
MES Corporation 2004-0532	Y			10,494		10,494
Corporation	Y			3,235		3,235
				<u>157,044</u>		<u>157,044</u>
<i>Scientific Research (AFOSR)</i>						
emory 5-26585-G1	Y		183,391			183,391
<i>Health (NIH)</i>						
niv 5 20128 G1	Y			85,316		85,316
<i>Foundation (NSF)</i>						
niversity 5-28135-G1	Y			3,397		3,397
			<u>183,391</u>	<u>88,713</u>		<u>272,104</u>

FY09 SEFA Pass-through details

/ Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
Energy Systems	Y			50,000		50,000
				<u>Pass-through entity total:</u>		<u>50,000</u>
Energy (DOE)						
6-02g012017	Y			-1,394		-1,394
				<u>Pass-through entity total:</u>		<u>-1,394</u>
Services (HHS)						
S N 260 2006 00007 C	Y			30,430		30,430
				<u>Pass-through entity total:</u>		<u>30,430</u>
Mental Health						
2 R44 MH070226-02A1	Y			8,798		8,798
				<u>Pass-through entity total:</u>		<u>8,798</u>
09-08-SUIC-0001	Y			14,890		14,890

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Engineers</i>						
22 SUIC 08 0001	Y			109,330		109,330
<i>Defense (DoD)</i>						
Technologies	Y			-356		-356
Technologies	Y			-225		-225
				<u>123,639</u>		<u>123,639</u>
<b>C</b>						
<i>Research Projects Agency (DARPA)</i>						
Sub EMFC 2009-02518	Y		120,340			120,340
			<u>120,340</u>			<u>120,340</u>
<i>Health (NIH)</i>						
er Fitness	Y			-1,258		-1,258
				<u>-1,258</u>		<u>-1,258</u>
RMI 585722	Y		14,728			14,728
RMI 580290	Y		69,276			69,276
RMI 577558	Y		78,833			78,833
RMI 575173	Y		-10,818			-10,818

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
RMI 561096	Y		92			92
b PO No 582701	Y			9,273		9,273
ntional Lab	Y			10,117		10,117
b 576058	Y			10,884		10,884
ntional Lab PO 570197	Y			35,823		35,823
ntional Lab. PO 570202	Y			18,891		18,891
		<u>Pass-through entity total:</u>	<u>152,111</u>	<u>84,988</u>		<u>237,099</u>
<i>Development (HUD)</i>						
SRA 2006-01235-00	Y		167,835			167,835
A 2005-2563	Y		-4,128			-4,128
		<u>Pass-through entity total:</u>	<u>163,707</u>			<u>163,707</u>
<i>ment for the Humanities (NEH)</i>						
akespeare Fellow	N		40,000			40,000
		<u>Pass-through entity total:</u>	<u>40,000</u>			<u>40,000</u>
<b><u>EPA</u></b>						
<i>rotection Agency (EPA)</i>						
A 2007-NTN1-64	Y		5,836			5,836
A 2007-MDN2-66 WI10	Y		11,074			11,074

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<u>Pass-through entity total:</u>			<u>16,910</u>			<u>16,910</u>
<i>Protection Agency (EPA)</i>						
A 2009-NTN1-19	Y		5,831			5,831
<u>Pass-through entity total:</u>			<u>5,831</u>			<u>5,831</u>
<i>Institute</i>						
Hutchinson Cancer 655608	Y			59,936		59,936
d 0000634133 Fred Hutchinson	Y			8,288		8,288
<i>Allergy &amp; Infectious Diseases</i>						
Hutchinson 0000654620	Y			19,555		19,555
<i>Health (NIH)</i>						
PO 638402	Y			-765		-765
07 203279 02 S2117	Y			107,072		107,072
<i>Services (HHS)</i>						
Hutchinson 0000658014	Y			185,127		185,127
<u>Pass-through entity total:</u>				<u>379,213</u>		<u>379,213</u>
<i>Foundation (NSF)</i>						
0000017223	Y		3,640			3,640
0000017110	Y		133,412			133,412

FY09 SEFA Pass-through details

/ Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
0000015851	Y		44,045			44,045
PO#14943	Y		-1,846			-1,846
		<u>Pass-through entity total:</u>	<u>179,251</u>			<u>179,251</u>
<i>Energy (DOE)</i>						
26-02Nt41585	Y			-36,030		-36,030
		<u>Pass-through entity total:</u>		<u>-36,030</u>		<u>-36,030</u>
<b>Y</b>						
USAF-0060-50-SC-0001	Y		104,319			104,319
33615-03-D-5408	Y			27,911		27,911
		<u>Pass-through entity total:</u>	<u>104,319</u>	<u>27,911</u>		<u>132,230</u>
<i>Research Projects Agency (DARPA)</i>						
Sub GE 2009-00441 ANTC	Y		33,128			33,128
		<u>Pass-through entity total:</u>	<u>33,128</u>			<u>33,128</u>
<i>Energy (DOE)</i>						
Semiconductor	Y			78,261		78,261

FY09 SEFA Pass-through details



<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
Semiconductor Inc	Y			-266		-266
				<u>77,995</u>		<u>77,995</u>
sub GSA C8035004	Y		23,600			23,600
			<u>23,600</u>			<u>23,600</u>
<i>Administration</i>						
D GSS DTFR53-05-D-0020	Y		13,365			13,365
			<u>13,365</u>			<u>13,365</u>
<i>Mental Health</i>						
own University	Y			10,323		10,323
<i>Health (NIH)</i>						
B GU RX 44000-062-UI3	Y		26,159			26,159
own U RX 4335-023 UIC	Y			19,686		19,686
<i>Services (HHS)</i>						
own U RX2210041 UIC	Y			3,389		3,389
			<u>26,159</u>	<u>33,398</u>		<u>59,557</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
GIT E-16-V91-G4	Y		69,335			69,335
<i>Scientific Research (AFOSR)</i>						
E-25-6MV-G1	Y		221,956			221,956
GIT R9595-G1	Y		179,725			179,725
<i>Biomedical Imaging &amp; Bioengineering</i>						
E-21-6JT-GI	Y		475			475
<i>Energy (DOE)</i>						
E-20-L10-G1	Y		45,374			45,374
<i>Foundation (NSF)</i>						
R-7634-G1	Y		44,511			44,511
Institute of Tech R9206 G2	Y			131,022		131,022
		<u>Pass-through entity total:</u>	<u>561,376</u>	<u>131,022</u>		<u>692,398</u>
<i>Foundation (NSF)</i>						
State Univ No H3213-07	N			15,551		15,551
		<u>Pass-through entity total:</u>		<u>15,551</u>		<u>15,551</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>t</i>						
Fulbright Comm Mueller	N		5,250			5,250
	<u>Pass-through entity total:</u>		<u>5,250</u>			<u>5,250</u>
<i>Services (HHS)</i>						
rs State U P20-MD001816 01	Y			215,971		215,971
	<u>Pass-through entity total:</u>			<u>215,971</u>		<u>215,971</u>
<b><u>pewa Indians</u></b>						
<i>rotection Agency (EPA)</i>						
A 2008-MDN2-86	N		9,352			9,352
	<u>Pass-through entity total:</u>		<u>9,352</u>			<u>9,352</u>
<i>ducation</i>						
3 Seog Grant	Y			75,684		75,684
	<u>Pass-through entity total:</u>			<u>75,684</u>		<u>75,684</u>
<i>Health (NIH)</i>						
ogic Oncology Group	Y			2,740		2,740

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
9-28	Y			4,586		4,586
9-27	Y			578		578
Group GOG LAB-BECK	Y			-2,831		-2,831
				<u>5,073</u>		<u>5,073</u>
<i>Agency for International Development (AID)</i>						
Health Projects	Y			2,500		2,500
				<u>2,500</u>		<u>2,500</u>
<i>Research Projects Agency (DARPA)</i>						
HC 02-130130-00	Y		207,783			207,783
<i>Child Health &amp; Human Development</i>						
0052102 02	Y			-492		-492
<i>Health (NIH)</i>						
University 5 U01 HD05210204	Y			571,457		571,457
School of Public Health	Y			69,603		69,603
			<u>207,783</u>	<u>640,568</u>		<u>848,351</u>
<i>Research (ONR)</i>						
o HC Materials 2008-05305	Y		16,957			16,957

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<u>Pass-through entity total:</u>			<u>16,957</u>			<u>16,957</u>
<i>Personal &amp; Community Service</i>						
of Philadelphia 08-09	N			167,119		167,119
<i>Services (HHS)</i>						
of Phil 04NDHPA001	N			1		1
ederation of Philadelphia	N			21,173		21,173
<u>Pass-through entity total:</u>				<u>188,293</u>		<u>188,293</u>
<i>Health Services Administration (HRSA)</i>						
re Consortium of Illinois	Y			5,601		5,601
<u>Pass-through entity total:</u>				<u>5,601</u>		<u>5,601</u>
<i>Environmental &amp; Health Sciences</i>						
Schools Campaign	Y			18		18
<i>Health (NIH)</i>						
Schools Campaign	Y			-2,935		-2,935
<u>Pass-through entity total:</u>				<u>-2,917</u>		<u>-2,917</u>

FY09 SEFA Pass-through details



Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
TI 2005-UIUC-2001-001	Y		79,290			79,290
<i>e (ARO)</i>						
b HPTi 2007-UIUC-2001-004	Y		-675			-675
TI 2008-UIUC-2001-005	N		25,000			25,000
			<u>Pass-through entity total:</u>			<u>103,615</u>
<i>Health (NIH)</i>						
Brown Health Center	Y			44,144		44,144
				<u>Pass-through entity total:</u>		<u>44,144</u>
<i>ce NOAA</i>						
award 631017-H0409050	Y		223,154			223,154
			<u>Pass-through entity total:</u>			<u>223,154</u>
<i>griculture (USDA)</i>						
2008-NTN1-34	Y		5,930			5,930

FY09 SEFA Pass-through details

/ Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
			<u>5,930</u>			<u>5,930</u>
/S F-101-R-20	Y		66,205			66,205
/S F-123-R-15	Y		195,236			195,236
/S F-52-R-23	Y		130,347			130,347
/S F-69-R-22	Y		601,060			601,060
/S F-151-R-6	Y		-1,407			-1,407
/S F-135-R-10	Y		-1,670			-1,670
/S T-38-P-1	Y		9,327			9,327
/S W-147-T-2	N		67,562			67,562
			<u>1,066.660</u>			<u>1,066.660</u>
/S F-138-R-11	Y		7,690			7,690
/S W-148-R-2	Y		14,961			14,961
/S W-43-R-55	Y		-720			-720
/S W-149-R-1	Y		-10,960			-10,960

FY09 SEFA Pass-through details



<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
VS W-146-R-3	Y		-326			-326
VS T-42-R-1	Y		79,113			79,113
VS T-36-P-1	Y		41,390			41,390
VS T-25-P-1	Y		135,119			135,119
		<u>Pass-through entity total:</u>	<u>266,267</u>			<u>266,267</u>
<i>Mining Reclamation and Enforcement</i>						
MMLRD1	Y		730			730
		<u>Pass-through entity total:</u>	<u>730</u>			<u>730</u>
VS W-154-R-1	Y		20,537			20,537
VS W-149-R-2	Y		25,000			25,000
007T17P1	Y		22,255			22,255
		<u>Pass-through entity total:</u>	<u>67,792</u>			<u>67,792</u>
<i>Education</i>						
LB FY08 Evans	Y		141,188			141,188
<i>Education</i>						

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
LB 2009-03694	N		48,632			48,632
LB FY08 Pianfetti	N		106,775			106,775
LB FY07	N		125,539			125,539
MES Project 06-07	N		1			1
		<u>Pass-through entity total:</u>	<u>422,135</u>			<u>422,135</u>
<i>Education</i>						
EL09002	N		201,401			201,401
EL 08002	N		43			43
<i>Labor (DOL)</i>						
LS002	N		21,202			21,202
<i>Labor (DOL)</i>						
LS001	N		31,395			31,395
LS001	N		32,558			32,558
LS001	N		52,325			52,325
		<u>Pass-through entity total:</u>	<u>338,924</u>			<u>338,924</u>
<i>Justice (DOJ)</i>						
Legal Justice #106067	N			45,347		45,347
		<u>Pass-through entity total:</u>		<u>45,347</u>		<u>45,347</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<b>Services (DCFS)</b>						
<i>Services (HHS)</i>						
649399018	Y			-1,693		-1,693
610519023	Y			786		786
610519022	Y			-20,694		-20,694
85979018	N			-831		-831
				<u>Pass-through entity total:</u>		<u>-22,432</u>
<b>Opportunity (DCEO)</b>						
<i>Energy (DOE)</i>						
8-438002	Y		604,889			604,889
8-438001	Y		251,224			251,224
<i>Energy (DOE)</i>						
08-573001	N			24,981		24,981
06-573003	N			304,014		304,014
f Commerce and Economic D	N			91,446		91,446
partment of Commerce and	N			50,968		50,968
<i>Labor (DOL)</i>						
5-113098	N		1,619			1,619

Opportunity (DCEO)

FY09 SEFA Pass-through details

<i>/ Award Title</i>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
Development						
Commerce						
009-03882	N		185,527			185,527
Labor (DOL)						
9-063	N		852,926			852,926
8-0026	N		5,418			5,418
		<u>Pass-through entity total:</u>	<u>1,901,603</u>	<u>471,409</u>		<u>2,373,012</u>
Agriculture (USDA)						
G6518000	Y			-236		-236
Education						
AK081000 FY09	Y		299,961			299,961
Justice (DOJ)						
09 11G6517000 PM	Y		60,017			60,017
08 11G6517000	Y		-543			-543
Services (HHS)						
AK081000 FY09	Y		77,990			77,990
	Y			18,172		18,172
H79 SM 57316 01	Y			63,034		63,034
09 11G6517000/K11G6517560 SM	Y		60,367			60,367
AK081000 FY09	Y		1,054,862			1,054,862

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
G6518000	Y			14,723		14,723
AK081000 FY09	Y		28,996			28,996
<i>Services (HHS)</i>						
X6522000 FY09	Y		73,738			73,738
X6522000 FY09	Y		900,782			900,782
X6561000 FY08	Y		2,035			2,035
X6522000 FY08	Y		923			923
G6518000	N			-20		-20
<i>nal &amp; Community Service</i>						
G8922000 MORE	N			200,554		200,554
aking Opportunities for Read	N			24,689		24,689
<i>Health (NIH)</i>						
G6788000	Y			1,561,756		1,561,756
<i>griculture (USDA)</i>						
	N			127,935		127,935
<i>ducation</i>						
	N			93,112		93,112
f Human Services	N			-106		-106
<i>Services (HHS)</i>						
G6518000	N			30,000		30,000

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
G6518000	N			113,230		113,230
C6001747	N			62,631		62,631
	N			30,000		30,000
G6518000	N			92,643		92,643
C8001747	N			354,019		354,019
C6001747	N			18,229		18,229
09 11G6517000/K11G6517120 WZ	Y		3,000			3,000
G6788000 FY09	Y			5,074,078		5,074,078
G6518000	Y			30,000		30,000
<i>Agriculture (USDA)</i>						
AP 81X6287000 FY10	Y		104			104
NE 81X6287000 FY09	Y		6,049,518			6,049,518
NE 81X6287000 FY08	Y		524,067			524,067
X628700	Y			1,473,084		1,473,084
1X6287000	Y			12,510		12,510
6287000	Y			-287		-287
6287000	Y			2,549		2,549
<i>Children and Families (ACF)</i>						
IDHS TANF 09	Y				313,396	313,396

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
IDHS TANF 81X6957TS1	Y				4,461	4,461
<i>Services (HHS)</i>						
X7165000 FY09	Y		71,837			71,837
X7165000	Y		1,721			1,721
<u>Pass-through entity total:</u>			<u>9,209,375</u>	<u>9,396,299</u>	<u>317,857</u>	<u>18,923,531</u>

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MMLRD09	Y		115,514			115,514
VS F-138-R-12	Y		76,123			76,123
VS F-135-R-11	Y		371,295			371,295
VS F-151-R-7	Y		86,328			86,328
VS W-148-R-3	Y		8,014			8,014
VS W-43-R-56	Y		178,162			178,162
VS W-112-R-18	Y		194,920			194,920
VS W-152-R-1	Y		27,976			27,976
VS W-146-R-4	Y		335,015			335,015
VS E-36-R-1	Y		16,455			16,455
VS E-38-R-1	Y		12,032			12,032
VS T-58-D-1	Y		4,898			4,898
VS T-53-D-1	Y		57,136			57,136

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
VS T-48-D-1	Y		25,735			25,735
VS T-40-R-1	Y		21,550			21,550
007T31D1	Y		33,898			33,898
VS T-17-P-1 GDS	Y		49,244			49,244
VS T-17-P-1 CAP	Y		47,762			47,762
VS T-17-P-1	Y		1,249			1,249
VS T16 P01	Y		239,477			239,477
VS T13 P01	Y		136,238			136,238
VS W-147-T-3	N		22,864			22,864
<i>Management Agency (FEMA)</i>						
VRFEMA09	N		21,239			21,239
VRFEMA08	N		1,739,418			1,739,418
<i>Homeland Security(USDHS)</i>						
R02715	N		100,861			100,861
		<u>Pass-through entity total:</u>	<u>3,923,403</u>			<u>3,923,403</u>
<i>Administration (FHWA)</i>						
	Y			318,317		318,317

FY09 SEFA Pass-through details



<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
<i>Administration (FTA)</i>	Y			9,280		9,280
Sept Trans 5T0242	Y			116,546		116,546
<i>Transportation (DOT)</i>						
7-SP13	Y		1,627			1,627
7-SP14	Y		3,746			3,746
7-73	Y		12,092		19,298	31,390
7-71	Y			75,015		75,015
7-67	Y		7,886			7,886
7-54	Y		46,202			46,202
7-61	Y		8,458			8,458
7-69	Y		115,803			115,803
7-70	Y		37,726			37,726
7-48A	Y			3,565		3,565
7-26	Y		14,999			14,999
7-SP12	Y		13,004			13,004
7-SP11	Y		10,001			10,001
7-52	Y		54,514			54,514
7-50	Y			7,077		7,077
7-60	Y		39,282			39,282
7-55	Y		82,019			82,019

FY09 SEFA Pass-through details

/ Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
7-59	Y		46,040			46,040
7-58	Y		55,119			55,119
7-56	Y		60,981			60,981
7-49	Y		122,006			122,006
7-43	Y		15,238			15,238
7-42	Y		45,109			45,109
7-38	Y		44,211			44,211
7-37	Y		94,280			94,280
7-34	Y		19,754			19,754
7-33	Y		47,031			47,031
7-25	Y		20,488			20,488
7-24	Y		28,404			28,404
7-20	Y		24,394			24,394
7-1	Y		70,854			70,854
9	Y		31,393			31,393
5	Y		32,751			32,751
7-46	Y		39,773			39,773
7-45	Y		76,810			76,810
7-44	Y		68,030			68,030
7-28	Y		45,091			45,091

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
27	Y		112,190			112,190
7-42 Al-Qadi	Y		86,992			86,992
7-41	Y		-94			-94
7-34	Y		-5,721			-5,721
7-33	Y		65			65
7-28	Y		34,080			34,080
7-5 Thakuriah	Y			4,865		4,865
7-38 Popovics	Y		779			779
7-36 Andrawes	Y		-145			-145
7-31 Chapman	Y		8,333			8,333
7-26	Y		-2,345			-2,345
Admin FY08 R60	Y		488			488
7-25 Olson	Y		-458			-458
7-24 Long	Y		-1,146			-1,146
7-20 Ouyang	Y		-10,355			-10,355
7-18A Y. Ouyang	Y		-2,002			-2,002
7-11A I. Al-Qadi	Y		4,598			4,598
7-12 Marshall Thompson	Y		-489			-489
7-1A Tutumuler Aggregates	Y		-5,156			-5,156
7-3A Roesler White Topping	Y		-2,847			-2,847

FY09 SEFA Pass-through details

/ Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
27	Y		70,989			70,989
28	Y		-1,332			-1,332
39	Y		-1,108			-1,108
43	Y		-15,418			-15,418
54	Y		-2,411			-2,411
55	Y		98,119			98,119
56	Y		-2,577			-2,577
57	Y		-10,078			-10,078
58	Y		-496			-496
59	Y		985			985
T Motorcycle VMT Study	Y				19,397	19,397
1 49401 1900 1000	Y			100,758		100,758
242	Y			43,777		43,777
T SB Survey TR9 5480 287	Y				68,472	68,472
T Eval 09 TR9 5480 220	Y				105,899	105,899
T SB DUI TR8 5480 331	Y				44,405	44,405
T Evaluation OP8-5480-229	Y				36,068	36,068
9-1051-272	Y			9,874		9,874
Transportation (DOT)						
T LEL Project OP9 5480 276	N				826,233	826,233

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
T Court OP8 5480 228	N				69,448	69,448
T MCR TR8 5480 227	N				125,328	125,328
T CRT TR9 5480 221	N				212,268	212,268
T MCR 09 TR9 5480 219	N				325,390	325,390
		<u>Pass-through entity total:</u>	<u>1,788,556</u>	<u>689,074</u>	<u>1,852,206</u>	<u>4,329,836</u>
<i>Health Services Administration (HRSA)</i>						
n Aging ADRC2005	Y			1,149		1,149
<i>Health Services (HHS)</i>						
20612605	N			286,764		286,764
20612610	N			1,645,649		1,645,649
<i>Health (NIH)</i>						
3 WIAAA C2007-021-14-5236-01	N		500			500
<i>Health Services (HHS)</i>						
pt on Aging RCSCUIC006	N			-10,065		-10,065
		<u>Pass-through entity total:</u>	<u>500</u>	<u>1,923,497</u>		<u>1,923,997</u>
<i>Management Agency (FEMA)</i>						
05-04655 Seismic Risk 06-08	Y		13,775			13,775

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Homeland Security(USDHS)</i>						
SI 2009-00904	N		1,162,846			1,162,846
RICP 2009-01112	N		457,918			457,918
RICP 2008-02750	N		54,556			54,556
TF FFY 2007	N		1,283,641			1,283,641
SI 07 2007-00556	N		-143			-143
Emergency Mmgt Agency	N			142		142
<i>Transportation (DOT)</i>						
MEP 2009-01567	N		202,733			202,733
MEP 2008-02039	N		128,259			128,259
		<u>Pass-through entity total:</u>	<u>3,303,585</u>	<u>142</u>		<u>3,303,727</u>
<b>(PA)</b>						
<i>Protection Agency (EPA)</i>						
00803	Y		105,204			105,204
00616	Y		60,519			60,519
00502	Y		19,396			19,396
00420	Y		-261			-261
007-9308	Y		23,629			23,629

A) FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
/9304	Y		26,313			26,313
<i>Protection Agency (EPA)</i>						
N-9301	N	Y	120			120
L-8303	N		37,434			37,434
			<u>Pass-through entity total:</u>			<u>272,354</u>
<i>Protection Agency (EPA)</i>						
00412	N		37,089			37,089
			<u>Pass-through entity total:</u>			<u>37,089</u>
<i>Health (NIH)</i>						
	Y			-48,312		-48,312
<i>Services (HHS)</i>						
	N			3,842		3,842
			<u>Pass-through entity total:</u>	<u>-44,470</u>		<u>-44,470</u>
<i>ment for the Humanities (NEH)</i>						
5	N		800			800
			<u>Pass-through entity total:</u>			<u>800</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
Main Garden	N		-122			-122
			<u>Pass-through entity total:</u>			<u>-122</u>
<b>Capabilities</b>						
<i>Services (HHS)</i>						
Council on DD	Y			3,132		3,132
				<u>Pass-through entity total:</u>		<u>3,132</u>
<i>Education</i>						
4415-00-09-010-5450-51	Y		64,972			64,972
<i>Agriculture (USDA)</i>						
Special Milk Program	N			5,827		5,827
State Board of Education	N		8,218	10,848		19,066
<i>Education</i>						
4720-00-010-5450-51	N		67,435			67,435
4720-01-09-010-5450-51	N		52,878			52,878
472000-09-010-5450-51	N		27,806			27,806
4720-01-09-010-5450-51	N		15,843			15,843

FY09 SEFA Pass-through details



<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
4400 TITLE IV	N		181			181
4936-70-09-010-5450-51	N		200,319			200,319
66-71-09-010-5450-51	N		61,832			61,832
66-70-09-010-5450-51	N		73,354			73,354
07/06/05-4936-09010545051	N		59,209			59,209
State Board of Education F	N			-2,121		-2,121
08642	N		240,484			240,484
<i>nutrition Service (FNS)</i>						
Mult Food Prg	N				140	140
<i>Education</i>						
4850-00-65-108-9020-80 ARRA	N	Y	403,419			403,419
	<u>Pass-through entity total:</u>		<u>1,275,950</u>	<u>14,554</u>	<u>140</u>	<u>1,290,644</u>
<i>&amp; Library Services (IMLS)</i>						
Synergy 09SL448278	Y				19,326	19,326
<i>&amp; Library Services (IMLS)</i>						
A 09SL428066	N		17,205			17,205
A 09SL428057	N		35,739			35,739
A 09SL428050	N		89,152			89,152

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
A 08-1003 08SL428032	N		8,012			8,012
A 0101202511	N		3,651			3,651
Front Lines 09SL428281	N				29,765	29,765
.STA SPLMI 09 1010	N				74,683	74,683
.STA 08 1022	N				-1,454	-1,454
.STA SPLMI 07 1013	N				-28	-28
A 09SL498268	N		11,000			11,000
			<u>Pass-through entity total:</u>		<u>122,292</u>	<u>287,051</u>
<b>ion</b>						
<i>nergy (DOE)</i>						
CF 2009-01208	Y		172,542			172,542
Energy Community Fdn	Y			2,519		2,519
			<u>Pass-through entity total:</u>	<u>2,519</u>		<u>175,061</u>
<i>griculture (USDA)</i>						
EAB0702	N		2,846			2,846
FS0603	N		3,450			3,450
			<u>Pass-through entity total:</u>			<u>6,296</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Agriculture (USDA)</i>						
2007-03355	Y		149,275			149,275
		<u>Pass-through entity total:</u>	<u>149,275</u>			<u>149,275</u>
<b>CAHN)</b>						
<i>Health (NIH)</i>						
	Y			12,441		12,441
<i>Services (HHS)</i>						
526A	Y			37		37
		<u>Pass-through entity total:</u>		<u>12,478</u>		<u>12,478</u>
<i>Agriculture (USDA)</i>						
09-04190	Y		2,621			2,621
of I - CAPS 2009-02004	Y		45,181			45,181
of I - CAPS 2008-02234	Y		60,438			60,438
07-04998	Y		8,277			8,277
<i>Agriculture (USDA)</i>						
07-00134	N		22			22
		<u>Pass-through entity total:</u>	<u>116,539</u>			<u>116,539</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<b>D)</b>						
<i>Control and Prevention (CDC)</i>						
207006 Amend 1	Y			2,108		2,108
Department of Public Health	Y			230,255		230,255
208028	Y			58,299		58,299
206007	Y		6,909			6,909
285002	Y			97,598		97,598
380364	Y			4,647		4,647
Department of Public Health (IDPH)	Y			4,300		4,300
00031	Y			-825		-825
285003	Y			63,842		63,842
285003	Y			1,939		1,939
<i>Health Services Administration (HRSA)</i>						
580249	Y			34,006		34,006
580207	Y			2,235		2,235
580314	Y			690		690
<i>Development (HUD)</i>						
380481	Y		33,467			33,467
380232	Y		16,162			16,162
<i>Health (NIH)</i>						
285002	Y			3,646		3,646

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
<i>Protection Agency (EPA)</i>						
380295	Y			172		172
<i>Services (HHS)</i>						
	Y			-51		-51
<i>Department of Health</i>						
	Y			-182		-182
07009	Y			7,386		7,386
<i>Control and Prevention (CDC)</i>						
	N			48,000		48,000
287008	N		1,161			1,161
3400005	N			-1,185		-1,185
<i>Health Services Administration (HRSA)</i>						
580313	N			3,391		3,391
780612	N			176,135		176,135
780594	N			210,107		210,107
80545	N			22,983		22,983
789004	Y			382,282		382,282
789004	Y			5,272		5,272
89004	Y			-3,384		-3,384
<i>Development (HUD)</i>						
780735	N			107,196		107,196
<i>Health Information Systems (HIS)</i>						

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
780184	N			-2,236		-2,236
<i>Health (NIH)</i>						
780769	N			120,881		120,881
No 85780664	N			17,522		17,522
<i>Homeland Security(USDHS)</i>						
08-04892	N		65,259			65,259
<i>Protection Agency (EPA)</i>						
I 2009	N				17,942	17,942
I 2009	N				9,483	9,483
H Safe Chemicals Training	N				3,999	3,999
<i>Services (HHS)</i>						
080012	N			40,068		40,068
7181124	N			69,474		69,474
I 2009	N				18,966	18,966
I 2009	N				9,483	9,483
300099	N		7,385			7,385
	N			-3,234		-3,234
I 2009	N				66,382	66,382
I 2009	N				21,825	21,825
S State 09	N				1,283	1,283
I 2009	N				20,997	20,997

FY09 SEFA Pass-through details

Award Title	Major Program ARRA	Urbana	Chicago	Springfield	All Campuses
<u>Pass-through entity total:</u>		<u>130,343</u>	<u>1,703,337</u>	<u>170,360</u>	<u>2,004,040</u>
<b>SES</b>					
<i>Services (HHS)</i>					
009-03-008	N	336,618			336,618
<u>Pass-through entity total:</u>		<u>336,618</u>			<u>336,618</u>
<i>Alcohol Abuse &amp; Alcoholism</i>					
9-0206	Y		22,141		22,141
<i>Protection Agency (EPA)</i>					
IIT SA299-0705	N	1,391			1,391
<u>Pass-through entity total:</u>		<u>1,391</u>	<u>22,141</u>		<u>23,532</u>
<b>MEC)</b>					
<i>Commerce</i>					
09	N	26,132			26,132
08	N	8,211			8,211
<u>Pass-through entity total:</u>		<u>34,343</u>			<u>34,343</u>
<i>Foundation (NSF)</i>					
St Mus Society DEB-0613952	Y	24,789			24,789

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<u>Pass-through entity total:</u>			<u>24,789</u>			<u>24,789</u>
Agriculture (USDA)						
RSP06C216 02	Y		25,385			25,385
Foundation (NSF)						
#04C234.01	Y		3,682			3,682
Agriculture (USDA)						
06C216.01	N		144			144
<u>Pass-through entity total:</u>			<u>29,211</u>			<u>29,211</u>
IllinoisRocstar 2009-00497	Y		12,414			12,414
Scientific Research (AFOSR)						
ILRocstar 2008-05764	Y		18,336			18,336
ILRocstar 2009-03032	Y		16,251			16,251
ocstar UIUC 2008-05021-00-	Y		138,934			138,934
arch (ONR)						
ILRocstar 2008-00025	Y		1,161			1,161
<u>Pass-through entity total:</u>			<u>187,096</u>			<u>187,096</u>

FY09 SEFA Pass-through details



Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<b>Organization</b>						
<i>Control and Prevention (CDC)</i> es & Dev Org	Y			72,118		72,118
				<u>72,118</u>		<u>72,118</u>
<i>Protection Agency (EPA)</i> A 2005-MDN2-67	Y		-56			-56
			<u>-56</u>			<u>-56</u>
<i>Control and Prevention (CDC)</i> Latino Institute Inc	N			40,004		40,004
				<u>40,004</u>		<u>40,004</u>
<b>Development</b>						
<i>Energy (DOE)</i> Office of Energy and Defens	N			968		968
				<u>968</u>		<u>968</u>
<i>Control and Prevention (CDC)</i> 0-8-053351	N			2,105		2,105

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
0-8-041038-2	N			61,238		61,238
				<u>63,343</u>		<u>63,343</u>
<i>uction Agency (DTRA)</i>						
b IU 552054	Y		154,837			154,837
<i>Foundation (NSF)</i>						
PO 10507-0287	Y		-775			-775
10409-0232 NSF	Y		2,521			2,521
			<u>156,583</u>			<u>156,583</u>
<i>ommerce</i>						
b Ingersoll 70NANB4H3004	Y		-252			-252
			<u>-252</u>			<u>-252</u>
e Energy Solutions	Y			26,349		26,349
e Energy Solution	Y			10,717		10,717
<i>Foundation (NSF)</i>						
e Energy Solution	Y			22,227		22,227
e Energy Solution	Y			34,500		34,500

FY09 SEFA Pass-through details

Award Title	Major Program ARRA	Urbana	Chicago	Springfield	All Campuses
<u>Pass-through entity total:</u>			<u>93,793</u>		<u>93,793</u>
<i>Education</i>					
Lab Rsch H133B03117 R6	Y		1,166		1,166
<u>Pass-through entity total:</u>			<u>1,166</u>		<u>1,166</u>
<i>Business (ISB)</i>					
b ISB 2008.0005-P022713	Y	22,542			22,542
<u>Pass-through entity total:</u>		<u>22,542</u>			<u>22,542</u>
<i>Foundation (NSF)</i>					
2926/200200641	Y	-2,515			-2,515
<u>Pass-through entity total:</u>		<u>-2,515</u>			<u>-2,515</u>
<i>Scientific Research (AFOSR)</i>					
AI 576-2	Y	38,369			38,369
<u>Pass-through entity total:</u>		<u>38,369</u>			<u>38,369</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<b>M)</b>						
<i>Center (NBC)</i>						
Sub IBM W0752589	Y		-232			-232
			<u>-232</u>			<u>-232</u>
<b>and Education</b>						
<i>Control and Prevention (CDC)</i>						
DC RFA DP07-708	Y			50,687		50,687
				<u>50,687</u>		<u>50,687</u>
<i>re Center</i>						
lonatron PO#201119	Y		-209			-209
			<u>-209</u>			<u>-209</u>
<i>griculture (USDA)</i>						
410-40-09	Y		18,028			18,028
416-40-12B	Y		21,004			21,004
416-40-12A	Y		18,001			18,001
ISU 2006-35320-17476	Y		4,866			4,866
<i>Foundation (NSF)</i>						
te U 420-21-90	Y			-2,201		-2,201

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>srch Educ &amp; Ext Serv (CSREES)</i>						
A 415-49-05	Y		-1,802			-1,802
<i>griculture (USDA)</i>						
112-30-42	N		20,158			20,158
<i>nergy (DOE)</i>						
FUA Ames Lab 2008-00521	N		689			689
		<u>Pass-through entity total:</u>	<u>80,944</u>	<u>-2,201</u>		<u>78,743</u>
<i>Health (NIH)</i>						
	Y			66,900		66,900
		<u>Pass-through entity total:</u>		<u>66,900</u>		<u>66,900</u>
<i>Health (NIH)</i>						
B JCHD 2009-00880	Y		14,472			14,472
		<u>Pass-through entity total:</u>	<u>14,472</u>			<u>14,472</u>
<i>Center for Health Research</i>						
	Y			2,517		2,517
<i>Health (NIH)</i>						
Center for Research Addendum	Y			9,140		9,140

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
For Hlth	Y			994		994
				<u>Pass-through entity total:</u>		<u>12,651</u>
<b>Public Health</b>						
Robins Bloomberg Sph 95363	Y			92,956		92,956
				<u>Pass-through entity total:</u>		<u>92,956</u>
<b>Services (HHS)</b>						
ow Incorporated	N			2,523		2,523
ow Inc 020109 to 033109	N			1,999		1,999
				<u>Pass-through entity total:</u>		<u>4,522</u>
<b>Health (NIH)</b>						
ax	Y			-2,699		-2,699
				<u>Pass-through entity total:</u>		<u>-2,699</u>
<b>Administration (FDA)</b>						
Robins U	Y			826		826
<b>Health (NIH)</b>						
Robins 8604-72635-9	Y			-2,453		-2,453

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
B JHU 2000103605	Y		18,771			18,771
<i>Foundation (NSF)</i>						
J #8203-53655	Y		110,086			110,086
		<u>Pass-through entity total:</u>	<u>128,857</u>	<u>-1,627</u>		<u>127,230</u>
<b>Healthcare Organization</b>						
<i>Services (HHS)</i>						
mm on Accred - Dr. Loeb	Y			9		9
		<u>Pass-through entity total:</u>		<u>9</u>		<u>9</u>
<i>Education</i>						
wnship High School	Y			17,148		17,148
		<u>Pass-through entity total:</u>		<u>17,148</u>		<u>17,148</u>
<i>Diabetes &amp; Digestive &amp; Kidney Diseases</i>						
abetes Center	Y			412		412
		<u>Pass-through entity total:</u>		<u>412</u>		<u>412</u>
<i>Health (NIH)</i>						
th Productions	Y			124		124
		<u>Pass-through entity total:</u>		<u>124</u>		<u>124</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Agriculture (USDA)</i>						
S09148	Y		1,347			1,347
<i>srch Educ &amp; Ext Serv (CSREES)</i>						
S08030	Y		50,541			50,541
S08064	Y		17,075			17,075
			<u>Pass-through entity total:</u>			<u>68,963</u>
<i>Foundation (NSF)</i>						
KSU Thinking With Data	Y				13,138	13,138
					<u>Pass-through entity total:</u>	<u>13,138</u>
<b>Univ of Louisville</b>						
<i>rotection Agency (EPA)</i>						
RF 06-0340-03	N		53,078			53,078
			<u>Pass-through entity total:</u>			<u>53,078</u>
<i>Foundation (NSF)</i>						
ker IIP 07-40261	Y		24,100			24,100
			<u>Pass-through entity total:</u>			<u>24,100</u>

FY09 SEFA Pass-through details



Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Health (NIH)</i>						
Institute	Y			17,926		17,926
				<u>17,926</u>		<u>17,926</u>
<i>National Laboratory</i>						
NL 6801263	Y		109,921			109,921
			<u>109,921</u>			<u>109,921</u>
<i>National Lab</i>						
NL LL 2009-06653 ANTC	Y		2,192			2,192
NL B581955	Y		24,873			24,873
NL B580664	Y		13,677			13,677
NL B580662	Y		14,243			14,243
NL B579132	Y		38,911			38,911
NL B579007	Y		5,731			5,731
NL B572722	Y		193,836			193,836
NL B573247	Y		20,092			20,092
NL B572718	Y		1,844			1,844

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
NL B573269	Y		26,362			26,362
NL B574743	Y		38,137			38,137
NL B573254	Y		99,748			99,748
NL B573267	Y		6,193			6,193
NL B571238	Y		-8,524			-8,524
NL B551028	Y		-795			-795
NL B532720	Y		11,723			11,723
NL B523819	Y		1,673,439			1,673,439
		<u>Pass-through entity total:</u>	<u>2,161,682</u>			<u>2,161,682</u>
<i>Education</i>						
00062	Y			1,483		1,483
		<u>Pass-through entity total:</u>		<u>1,483</u>		<u>1,483</u>
eed Martin TT0687484	Y		13,558			13,558
<i>Research Projects Agency (DARPA)</i>						
ockheed XW3114290X	Y		66,636			66,636
ckheed 810000692	Y		20			20
		<u>Pass-through entity total:</u>	<u>80,214</u>			<u>80,214</u>

FY09 SEFA Pass-through details

/ Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Lab</i>						
NL 62568-001-08	Y		21,128			21,128
NL 55552-001-07	Y		49,548			49,548
NL 52601-001-07	Y		23,150			23,150
NL 45026-001-06	Y		1,797			1,797
NL 53183-001-7	Y		70,527			70,527
NL 12760-001-05	Y		40,133			40,133
E 2007-NTN1-23	Y		5,948			5,948
<i>Lab</i>						
NL 72154-001-09	N		4,298			4,298
		<u>Pass-through entity total:</u>	<u>216,529</u>			<u>216,529</u>
<i>Services (HHS)</i>						
73	Y			3,703		3,703
<i>Foundation (NSF)</i>						
J 22384	Y		102,084			102,084
		<u>Pass-through entity total:</u>	<u>102,084</u>	<u>3,703</u>		<u>105,787</u>

FY09 SEFA Pass-through details

/ Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Health (NIH)</i>						
University 1 R01 DE019075-02	Y			69,416		69,416
University of Chicago #107015	Y			13,924		13,924
University AA013527-07	Y			66,006		66,006
	Y			-20,771		-20,771
07028	Y			6,564		6,564
				<u>135,139</u>		<u>135,139</u>
<i>Foundation (NSF)</i>						
STC C44006L	Y		433,171			433,171
			<u>433,171</u>			<u>433,171</u>
<i>Health (NIH)</i>						
Inc	Y			53,130		53,130
				<u>53,130</u>		<u>53,130</u>
<i>Protection Agency (EPA)</i>						
Mactec CASTNET III	N		18,926			18,926

FY09 SEFA Pass-through details

Award Title	Major Program ARRA	Urbana	Chicago	Springfield	All Campuses
	<u>Pass-through entity total:</u>	<u>18,926</u>			<u>18,926</u>
<b>Foundation</b>					
<i>Allergy &amp; Infectious Diseases</i>					
26 3301 4238	Y		-422		-422
	<u>Pass-through entity total:</u>		<u>-422</u>		<u>-422</u>
<i>MEC 2008-04908</i>					
	N	9,285			9,285
<i>e (ARO)</i>					
b MEC W9132T-ILL-003	N	278			278
	<u>Pass-through entity total:</u>	<u>9,563</u>			<u>9,563</u>
<i>Services (HHS)</i>					
r. Diane Ashton	Y		121,210		121,210
	<u>Pass-through entity total:</u>		<u>121,210</u>		<u>121,210</u>
<i>&amp; Blood Institute</i>					
Med Rsch Inst 03-08	Y		3,147		3,147
	<u>Pass-through entity total:</u>		<u>3,147</u>		<u>3,147</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Health (NIH)</i>						
PS 2008-03250 ANTC	Y		38,481			38,481
<i>Energy (DOE)</i>						
5710002352	Y		48,962			48,962
<i>Foundation (NSF)</i>						
5710002318	Y		75,145			75,145
			<u>Pass-through entity total:</u>			<u>162,588</u>
<i>Services (HHS)</i>						
PC	N			43,106		43,106
				<u>Pass-through entity total:</u>		<u>43,106</u>
<i>Development (HUD)</i>						
Henry 2008-01288	Y		45,093			45,093
			<u>Pass-through entity total:</u>			<u>45,093</u>
<i>Health (NIH)</i>						
3 MCW U54 AI57153-05S1	Y		98,595			98,595
MCW Yr 5	Y		-13			-13

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
			<u>98,582</u>			<u>98,582</u>
<i>Mental Health</i>						
SC MUSC07-055	Y			28,221		28,221
-042	Y			53,513		53,513
<i>Health (NIH)</i>						
MUSC LM0019153-01A1	Y		57,335			57,335
			<u>57,335</u>	<u>81,734</u>		<u>139,069</u>
<i>Protection Agency (EPA)</i>						
A 2009-MDN2-46	Y		11,030			11,030
			<u>11,030</u>			<u>11,030</u>
<u>se@00776998.</u>						
<i>HP (Health Resources and Services)</i>						
itan Chgo Hlthcare Council	N			28,112		28,112
				<u>28,112</u>		<u>28,112</u>
<i>y for International Development (AID)</i>						
I 61-2949	Y		243,454			243,454
<i>griculture (USDA)</i>						

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
61-4110B	Y		-22,935			-22,935
61-4087D	Y		17,538			17,538
61-4134D	Y		13,579			13,579
2009-NTN1-16	Y		9,972			9,972
61-4256Z	Y		26,433			26,433
61-4256AA	Y		9,525			9,525
61-4135G	Y		62,271			62,271
61-5434B	Y		4,838			4,838
61-5069B	Y		-918			-918
<i>Research Service (ARS)</i>						
61-4684C	Y		15,365			15,365
<i>Resrch Educ &amp; Ext Serv (CSREES)</i>						
61-4256A	Y		-66,324			-66,324
<i>Agriculture (USDA)</i>						
61-4054T	N		323			323
61-4256HH	N		835			835
61-4256DD	N		9,254			9,254
61-5421B	Y		878			878
		<u>Pass-through entity total:</u>	<u>324,088</u>			<u>324,088</u>

FY09 SEFA Pass-through details



Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Energy (DOE)</i>						
U 050516Z26 P0075816	Y		52,090			52,090
b MTU 050516Z27	Y		4,738			4,738
U 050516Z21	Y		151,679			151,679
		<u>Pass-through entity total:</u>	<u>208,507</u>			<u>208,507</u>
<i>Allergy &amp; Infectious Diseases</i>						
ix Inc	Y			30,986		30,986
		<u>Pass-through entity total:</u>		<u>30,986</u>		<u>30,986</u>
<i>Microsolution 2007-05449</i>						
b Microsolution 2007-05449	Y		94,770			94,770
		<u>Pass-through entity total:</u>	<u>94,770</u>			<u>94,770</u>
<i>HP (Health Resources and Services)</i>						
ern University	Y			64,991		64,991
ern University U77HP03050090	Y			44,271		44,271
		<u>Pass-through entity total:</u>		<u>109,262</u>		<u>109,262</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<b>s</b>						
<i>Protection Agency (EPA)</i>						
A 2008-MDN2-43	Y		11,026			11,026
			<u>Pass-through entity total:</u>			<u>11,026</u>
b MMC 2008-03791	Y		45,622			45,622
b Modine 2007-05521	Y		46,161			46,161
			<u>Pass-through entity total:</u>			<u>91,783</u>
<i>Foundation (NSF)</i>						
MVCC CSSIA 0702872	Y				77,095	77,095
					<u>77,095</u>	<u>77,095</u>
<i>Services (HHS)</i>						
BLIC - III	Y			213,989		213,989
				<u>213,989</u>		<u>213,989</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Health (NIH)</i>						
Moss Rehab 2R01 DC000191-25	Y		89,456			89,456
			<u>Pass-through entity total:</u>			<u>89,456</u>
<i>Health (NIH)</i>						
253 6141 4609	Y			3,579		3,579
Sina School Of Medicine	Y			19,583		19,583
254 7381 4609	Y			24,904		24,904
<i>Services (HHS)</i>						
Sina 0254 7382 4609	Y			120,364		120,364
				<u>Pass-through entity total:</u>		<u>168,430</u>
<i>Education</i>						
SCALI 2008	Y		64,794			64,794
			<u>Pass-through entity total:</u>			<u>64,794</u>
<i>Authority (TVA)</i>						
MURRAY STATE	N		2,461			2,461
Murray State/TVA NTN2-37	N		449			449

FY09 SEFA Pass-through details

/ Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
			<u>2,910</u>			<u>2,910</u>
b MyTek 2008-00223	Y		6,662			6,662
			<u>6,662</u>			<u>6,662</u>
<i>y for International Development (AID)</i>						
PGA-P280418	Y		19,829			19,829
PGA-P281472	Y		45,327			45,327
PGA-P281473	Y		48,260			48,260
-7251-05-008	Y		56,042			56,042
<i>ansportation (DOT)</i>						
S NCHRP-135	Y		89,310			89,310
S HSR-48	Y		183			183
b NAS NCHRP-134	Y		42,184			42,184
			<u>301,135</u>			<u>301,135</u>
<b>Land-Grant Colleges</b>						
<i>nergy (DOE)</i>						
SULGC 2008-00964	N		3,674			3,674
			<u>3,674</u>			<u>3,674</u>

Land-Grant Colleges

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<b>ics</b>						
<i>Foundation (NSF)</i>						
IN T5366216011	Y		161,872			161,872
			<u>Pass-through entity total:</u>			<u>161,872</u>
<i>Development (HUD)</i>						
Center for Healthy Housing	Y			9		9
				<u>Pass-through entity total:</u>		<u>9</u>
<i>Institute</i>						
hood Cancer Fdtn 18199	Y			20,398		20,398
<i>Health (NIH)</i>						
5107	Y			1,417		1,417
hood Cancer 9853-1194	Y			2,406		2,406
<i>Services (HHS)</i>						
hood Cancer Fdtn 16204	Y			20,871		20,871
<i>Services (HHS)</i>						
hood Cancer Fdtn 16483	N			-6		-6
				<u>Pass-through entity total:</u>		<u>45,086</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<b>EMI)</b>						
<i>Energy (DOE)</i>						
-2005 Task 6 7 8 10 14	Y			-233,476		-233,476
A-2004-Task 4	Y			-20,644		-20,644
				<u>Pass-through entity total:</u>		<u>-254,120</u>
						<u>-254,120</u>
<b>NETL)</b>						
<i>Technology Laboratory (NETL)</i>						
-FC26-05NT42622	Y		92,799			92,799
-FC26-05NT42588	Y		7,155,049			7,155,049
-FC26-04NT15510	Y		77,817			77,817
-FC26-05NT42634	Y		126,048			126,048
			<u>Pass-through entity total:</u>			<u>7,451,713</u>
						<u>7,451,713</u>
<i>Wildlife (FS)</i>						
& Wildlife Fndt 2008-0025	Y			22,314		22,314
				<u>Pass-through entity total:</u>		<u>22,314</u>
						<u>22,314</u>
<i>Management Agency (FEMA)</i>						
MA NIBS 2008-02589	Y		159,769			159,769

FY09 SEFA Pass-through details

/ Award Title	Major Program ARRA	Urbana	Chicago	Springfield	All Campuses
<u>Pass-through entity total:</u>		<u>159,769</u>			<u>159,769</u>
<b>(IRAO)</b>					
<i>Foundation (NSF)</i>					
SSP07-0007	Y	11,014			11,014
<u>Pass-through entity total:</u>		<u>11,014</u>			<u>11,014</u>
<i>Energy Lab</i>					
EL ADC-77041-08	Y	86,906			86,906
EL XEA-6-55419-01	Y	-50,573			-50,573
<u>Pass-through entity total:</u>		<u>36,333</u>			<u>36,333</u>
<i>rotection Agency (EPA)</i>					
B ANTC HOLM	Y	107			107
<u>Pass-through entity total:</u>		<u>107</u>			<u>107</u>
<i>Services (HHS)</i>					
Hlth Sci R25 At002872	N		26,885		26,885
<u>Pass-through entity total:</u>			<u>26,885</u>		<u>26,885</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Education</i>						
NWPC 08-IL07	N		13,079			13,079
			<u>Pass-through entity total:</u>	<u>13,079</u>		<u>13,079</u>
<b>Education Consortium Inc</b>						
<i>Foundation (NSF)</i>						
ES OMSA-2004	Y		957,581			957,581
			<u>Pass-through entity total:</u>	<u>957,581</u>		<u>957,581</u>
<b>Community Colleges</b>						
<i>&amp; Library Services (IMLS)</i>						
RC RE-01-07-0036-07	N		164,941			164,941
			<u>Pass-through entity total:</u>	<u>164,941</u>		<u>164,941</u>
<i>Defense (DoD)</i>						
ma Inc	Y			334,932		334,932
				<u>Pass-through entity total:</u>		<u>334,932</u>
<i>Department for the Arts (NEA)</i>						
A Hubbard St Dance 08 12491	N				2,000	2,000

FY09 SEFA Pass-through details



Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
					<u>2,000</u>	<u>2,000</u>
<u>Pass-through entity total:</u>						
<i>&amp; Blood Institute</i>						
land Research Inst	Y			16,712		16,712
				<u>16,712</u>		<u>16,712</u>
<u>Pass-through entity total:</u>						
<i>Scientific Research (AFOSR)</i>						
NJIT NP 992834	Y		51,796			51,796
b NJIT 992649	Y		-3			-3
			<u>51,793</u>			<u>51,793</u>
<u>Pass-through entity total:</u>						
<i>Health (NIH)</i>						
and Dent of NJ	Y			44,024		44,024
Med School P0421408	Y			33,656		33,656
HI69020 - Dr. Vatner (MSB)	Y			-36		-36
				<u>77,644</u>		<u>77,644</u>
<u>Pass-through entity total:</u>						
<b>sh</b>						
e Fish 08-0516-0000-00039	Y		-795			-795

FY09 SEFA Pass-through details

Award Title	Major Program ARRA	Urbana	Chicago	Springfield	All Campuses
<u>Pass-through entity total:</u>		<u>-795</u>			<u>-795</u>
<i>terior</i>					
2007-MDN2-18	Y	14,215			14,215
<i>y for International Development (AID)</i>					
SU Q01224	N	68,505			68,505
<u>Pass-through entity total:</u>		<u>82,720</u>			<u>82,720</u>
<b><u>ental Conservation</u></b>					
<i>rotection Agency (EPA)</i>					
A 2007-MDN2-72	N	32,262			32,262
<u>Pass-through entity total:</u>		<u>32,262</u>			<u>32,262</u>
<i>Foundation (NSF)</i>					
SMI 05-29679	Y	41,923			41,923
<u>Pass-through entity total:</u>		<u>41,923</u>			<u>41,923</u>
<i>Services (HHS)</i>					
k Univ F5922-01	Y		86,160		86,160
<u>Pass-through entity total:</u>			<u>86,160</u>		<u>86,160</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
b nLIGHT 2008-06304	Y		84,316			84,316
C 2009-05105 ANTC	Y		7,318			7,318
		<u>Pass-through entity total:</u>	<u>91,634</u>			<u>91,634</u>
SU 2005-0725-02	Y		183,552			183,552
<i>Agriculture (USDA)</i>						
U 2008-1004-12	Y		1,403			1,403
U 2008-0590-13	Y		55,934			55,934
U 2007-0376-41	Y		50,172			50,172
<i>Foundation (NSF)</i>						
SU 2007-1465-01	Y		15,898			15,898
SU 2004-1146-01	Y		55,165			55,165
SU 2002-1664-02	Y		40,777			40,777
<i>Research Service (ARS)</i>						
U 2004-1578-03	Y		18,910			18,910
		<u>Pass-through entity total:</u>	<u>421,811</u>			<u>421,811</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<b>Environment (NCSRP)</b>						
<i>Agriculture (USDA)</i>						
ARP 2008-03920	Y		23,335			23,335
			<u>Pass-through entity total:</u>			<u>23,335</u>
<b>Medicine</b>						
<i>Services (HHS)</i>						
Western Ohio Univ 34306-A	Y			118,610		118,610
			<u>Pass-through entity total:</u>	<u>118,610</u>		<u>118,610</u>
<b>Health &amp; Education</b>						
<i>Health (NIH)</i>						
NCIRE 001323	Y		84,507			84,507
00984 - Jette	Y			22,210		22,210
			<u>Pass-through entity total:</u>	<u>22,210</u>		<u>106,717</u>
<i>Defense (DoD)</i>						
	Y			-1,710		-1,710
			<u>Pass-through entity total:</u>	<u>-1,710</u>		<u>-1,710</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Research Projects Agency (DARPA)</i>						
NG 8140000499	Y		106,197			106,197
<i>Finance Office</i>						
67191ROK8A	Y		40,000			40,000
orthrop MA11MB091100 2693744	Y		12,097			12,097
		<u>Pass-through entity total:</u>	<u>158,294</u>			<u>158,294</u>
b NU SP0003153/PROJ0001027	Y		38,427			38,427
<i>Research Projects Agency (DARPA)</i>						
Sub 0650 350 J400 1164	Y		79,336			79,336
<i>Institute</i>						
10370 C851	Y			3,261		3,261
00 370 C827 1225	Y			149,355		149,355
<i>Child Health &amp; Human Development</i>						
stern U 0600370L3441028	Y			-52,193		-52,193
<i>Diabetes &amp; Digestive &amp; Kidney Diseases</i>						
stern 60022283 UIC	Y			28,808		28,808
<i>General Medical Sciences</i>						
B NU PROJ0000998	Y		89,668			89,668

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Health (NIH)</i>						
Western U 0610 370 HD60-UIC	Y			138,353		138,353
Cardia	Y			237,788		237,788
Western U 60014051	Y			30,594		30,594
01 CA12055 02A1	Y			18,838		18,838
Western U 0600 370 F054 900	Y			983		983
Western U 0600370W5071059	Y			-212		-212
Western U 0600370W5071059	Y			-498		-498
Western U 60022450	Y			13,935		13,935
Western U 0600 370 A567 1346	Y			-899		-899
Western U NU SP0004324/PROJ0001493	Y		165,616			165,616
<i>Transportation (DOT)</i>						
Western U PROJ0000667	Y			28,259		28,259
<i>Services (HHS)</i>						
Western University	Y			518		518
Western U	Y			515		515
10-370-D325-1428	Y			691,540		691,540
00 370 C888 UIC	Y			108,376		108,376
80 370 D318 1127	Y			11,375		11,375
80 370 Fj48 1065	Y			1,794		1,794

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
Western U 0600370F054732	Y			-2,378		-2,378
Western U 0600370W3061051	Y			339		339
00 370 G325 1202	Y			27,126		27,126
00 370 A564 1129	Y			-6,994		-6,994
<i>Foundation (NSF)</i>						
0830-350-C830	Y		46,921			46,921
PROJ0000395	Y		88,821			88,821
E0830-350-C630	Y		91,679			91,679
PROJ0001351	Y		74,756			74,756
PROJ0000077	Y		87,378			87,378
#0830-350-NC18-1356	Y		137,135			137,135
0-310-A640-977	Y		-990			-990
OJ0000750 Yr 4	Y			257,579		257,579
OJ0000504	Y			73,031		73,031
Western University	Y			-154		-154
OJ0000256	Y			167,577		167,577
<i>Health (NIH)</i>						
TTA NU 2009-04931	N		10,525			10,525
			<u>909,272</u>	<u>1,926,616</u>		<u>2,835,888</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
2005-04908	Y		-546			-546
<i>Energy (DOE)</i>						
L 2008-03164	Y		5,989			5,989
L 02-160	Y		492			492
		<u>Pass-through entity total:</u>	<u>5,935</u>			<u>5,935</u>
<i>Lab</i>						
NL BATT 4000076535	Y		26,233			26,233
NL BATT 4000068571	Y		25,000			25,000
NL BATT 4000058971	Y		42,435			42,435
NL BATT 4000052947	Y		44,600			44,600
NL BATT 4000044522	Y		10,969			10,969
NL BATT 4000041499	Y		86,949			86,949
E 2007-NTN1-29	Y		5,830			5,830
<i>Lab</i>						
ge Nat Lab 4000050152	N			91		91
		<u>Pass-through entity total:</u>	<u>242,016</u>	<u>91</u>		<u>242,107</u>

FY09 SEFA Pass-through details



/ Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
-UIUC-08152008-03	Y		28,762			28,762
			<u>Pass-through entity total:</u>			<u>28,762</u>
b OSU RF01135233	Y		59,736			59,736
U 60005852/RF01038633	Y		68,806			68,806
SU GRT00006188 60009518	Y		140,719			140,719
<i>Foundation (NSF)</i>						
o State 60002999	Y		18,702			18,702
			<u>Pass-through entity total:</u>			<u>287,963</u>
<i>Health (NIH)</i>						
108501 PN 60014859	Y			394,298		394,298
o OSU 60011063-PO#RF01084820	Y		16,565			16,565
<i>rotection Agency (EPA)</i>						
J 60004377 RF01073868	Y		465			465
<i>Services (HHS)</i>						
RF01111566	Y			321,180		321,180

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Foundation (NSF)</i>						
J 739204 - PO 00915365	Y			4,448		4,448
<i>ce NOAA</i>						
URF RF01073927	N		5,878			5,878
			<u>22,908</u>	<u>719,926</u>		<u>742,834</u>
<i>rotection Agency (EPA)</i>						
A 2009-MDN2-65	Y		11,073			11,073
			<u>11,073</u>			<u>11,073</u>
<i>Health (NIH)</i>						
a Med 4999346	Y			-46,071		-46,071
				<u>-46,071</u>		<u>-46,071</u>
<b>ality</b>						
<i>rotection Agency (EPA)</i>						
Q 2006-MDN2-70	Y		652			652
			<u>652</u>			<u>652</u>

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FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Health (NIH)</i>						
073A- Sponsored Proj	Y			23,066		23,066
<i>Education</i>						
CDRC0139AE - Fujiura	Y			28,937		28,937
Rimmer	Y			1,211		1,211
CDRCO139AC - Heller	Y			3,652		3,652
		<u>Pass-through entity total:</u>		<u>56,866</u>		<u>56,866</u>
<i>Education</i>						
St U ED124A-A	Y			400,145		400,145
State University ED103B-A	Y			4,943		4,943
<i>Science NOAA</i>						
U NA197A-A	N		1,012			1,012
<i>Resrch Educ &amp; Ext Serv (CSREES)</i>						
NO. C0357A-C	N		58,047			58,047
		<u>Pass-through entity total:</u>	<u>59,059</u>	<u>405,088</u>		<u>464,147</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
CDA 2009-03127 ANTC	Y		45,716			45,716
VTG 2009-02613 ANTC	Y		31,061			31,061
		<u>Pass-through entity total:</u>	<u>76,777</u>			<u>76,777</u>
<i>ational Lab</i>						
L BATT 78673	Y		34,848			34,848
L BATT 75588	Y		28,913			28,913
L BATT 69126	Y		135,397			135,397
L BATT 17044	Y		4,859			4,859
<i>ational Lab</i>						
L BATT 64484	N		29,260			29,260
		<u>Pass-through entity total:</u>	<u>233,277</u>			<u>233,277</u>
b PC 2008-05382	Y		64,176			64,176
		<u>Pass-through entity total:</u>	<u>64,176</u>			<u>64,176</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Protection Agency (EPA)</i>						
00004	Y			58,565		58,565
				<u>58,565</u>		<u>58,565</u>
<i>Health (NIH)</i>						
B PENN STATE	Y		-25			-25
<i>Agriculture (USDA)</i>						
PASU 3822-UIUC-USDA-481	Y		3,626			3,626
<i>Energy (DOE)</i>						
2406-UI-4423	Y		-23,515			-23,515
<i>Production Agency (DTRA)</i>						
SU 3516-UI-DTRA-0010	N		633,068			633,068
			<u>613,154</u>			<u>613,154</u>
2777-UI-DOA-0178	Y		402,286			402,286
<i>Research (ONR)</i>						
State Univ 2799-UI-ONR-0683	Y			106,306		106,306
<i>Foundation (NSF)</i>						

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
NN 3234-UI-NSF-2516	Y		-3,644			-3,644
			<u>398,642</u>	<u>106,306</u>		<u>504,948</u>
<i>Protection Agency (EPA)</i>						
A 2008-MDN2-97	Y		3,994			3,994
			<u>3,994</u>			<u>3,994</u>
<b>(PTTC)</b>						
<i>Energy (DOE)</i>						
TC	Y		14,497			14,497
			<u>14,497</u>			<u>14,497</u>
<i>Agency (MDA)</i>						
o PSI 1567-44234	Y		95,117			95,117
			<u>95,117</u>			<u>95,117</u>
<i>Mental Health Services Admin (SAMHSA)</i>						
S SM54483 01	N			8,152		8,152
				<u>8,152</u>		<u>8,152</u>

FY09 SEFA Pass-through details

<i>/ Award Title</i>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
<i>Development (HUD)</i>						
Civic Services	N			42,993		42,993
Civic Services	N			17,083		17,083
Civic Services	N			5,769		5,769
Civic Services ILH050011	N			38,751		38,751
				<u>Pass-through entity total:</u>		<u>104,596</u>
<i>Health (NIH)</i>						
State Univ. No. 208BOW117	Y			4,721		4,721
<i>Foundation (NSF)</i>						
State Univ 208FOU070	Y			56,197		56,197
				<u>Pass-through entity total:</u>		<u>60,918</u>
<i>and Services Administration (HRSA)</i>						
Outcomes HSH240G5808	Y			7,156		7,156
				<u>Pass-through entity total:</u>		<u>7,156</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Agriculture (USDA)</i>						
FTA 2008-06331	N		15,462			15,462
			<u>Pass-through entity total:</u>			<u>15,462</u>
<i>Health (NIH)</i>						
B PU 00001602	Y		102,404			102,404
<i>Defense (DoD)</i>						
University No. 00001441	Y			142,498		142,498
			<u>Pass-through entity total:</u>	<u>142,498</u>		<u>244,902</u>
<b><u>Psychology</u></b>						
<i>Mental Health</i>						
NHSP	Y			5		5
			<u>Pass-through entity total:</u>	<u>5</u>		<u>5</u>
<b><u>Chicago</u></b>						
th Inst Metro Chicago	N			15,989		15,989
ealth Inst of Metro Chicago	N			17,850		17,850

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FY09 SEFA Pass-through details



Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
Health Inst Metro Chicago	N			15,989		15,989
Health Inst of Metro Chicago	N			17,850		17,850
				<u>67,678</u>		<u>67,678</u>
<i>Protection Agency (EPA)</i>						
MDN 2009-MDN-4-10	Y		2,708			2,708
			<u>2,708</u>			<u>2,708</u>
<i>&amp; Library Services (IMLS)</i>						
4112-21062	Y		110,366			110,366
<i>Biomedical Imaging &amp; Bioengineering</i>						
Purdue 511-1479-01	Y		25,812			25,812
<i>Health (NIH)</i>						
ML 2009-03264	Y		34,408			34,408
B PURDUE 4102-23320	Y		102,246			102,246
Purdue 511-1870-01	Y		75			75
Univ 511-1665-01	Y			397,251		397,251
J 511-2000-01	Y			4,464		4,464
<i>Agriculture (USDA)</i>						
90-2621-1	Y		45			45
000023441-01	Y		122,023			122,023

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
96-1124-01	Y		5,566			5,566
98-0474-01	Y		-11,772			-11,772
<i>Energy (DOE)</i>						
Purdue 4104-23094	Y		29,369			29,369
University 541-0578-01	Y			60,073		60,073
4105-23184	Y		88,643			88,643
<i>Transportation (DOT)</i>						
4108-21574	Y		216,742			216,742
<i>Foundation (NSF)</i>						
Purdue 4101-19916	Y		422,883			422,883
#501-1045-01	Y		1,329			1,329
#501-0791-01	Y		3,542			3,542
University 501-1325-01	Y			23,152		23,152
<i>Resrch Educ &amp; Ext Serv (CSREES)</i>						
000025410-AG	Y		22,702			22,702
<i>Agriculture (USDA)</i>						
000026125-AG	Y		7,267			7,267
<i>Commerce</i>						
4112-25369	N		21,439			21,439
<i>Energy (DOE)</i>						
FUA 2008-05447	N		407			407

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
b PU 2009-04713 FUA	N		2,631			2,631
ce NOAA						
rdue 643-1953-01	N		121,790			121,790
			<u>1,327,513</u>	<u>484,940</u>		<u>1,812,453</u>
Qualtech QSI-DSC-07-014	Y		3,482			3,482
			<u>3,482</u>			<u>3,482</u>
rotection Agency (EPA)						
QuantLogic 2007-05715	Y		23,000			23,000
			<u>23,000</u>			<u>23,000</u>
tute						
rp 9920080112	Y			41,342		41,342
Health (NIH)						
O 125439	Y			1,267		1,267
Foundation (NSF)						
ND #20050017	Y		22,718			22,718
			<u>22,718</u>	<u>42,609</u>		<u>65,327</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Scientific Research (AFOSR)</i>						
Raytheon 2600	Y		45,089			45,089
NCS 4400306033	Y		49,014			49,014
		<u>Pass-through entity total:</u>	<u>94,103</u>			<u>94,103</u>
<b>(Los Angeles)</b>						
<i>Health (NIH)</i>						
Calif LA 1350 G KC916	Y			96,959		96,959
60 G KB112	Y			46,258		46,258
8 G FC283	Y			24,804		24,804
		<u>Pass-through entity total:</u>		<u>168,021</u>		<u>168,021</u>
<b>(San Diego)</b>						
<i>Health (NIH)</i>						
UCSD PO 10242924	Y		-1,394			-1,394
3 UCSD PO#10280419	Y		12,284			12,284
<i>Foundation (NSF)</i>						
SD 10280643	Y		107,800			107,800
SD P.O.#10246234	Y		20,694			20,694
CSD 10280643	Y		-65,097			-65,097

*Diego)* FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
10217953-008	Y			105,245		105,245
	<u>Pass-through entity total:</u>		<u>74,287</u>	<u>105,245</u>		<u>179,532</u>
<b>San Francisco)</b>						
<i>Health (NIH)</i>						
California 3224SC	Y			-2,848		-2,848
<i>Services (HHS)</i>						
San Francisco 4511sc	Y			66,078		66,078
<i>Services (HHS)</i>						
San Fran 5219sc	Y			15,000		15,000
	<u>Pass-through entity total:</u>			<u>78,230</u>		<u>78,230</u>
<b>Santa Cruz)</b>						
Santa Cruz S0176939	Y		142,911			142,911
<i>Foundation (NSF)</i>						
SC S0182246	Y		58,660			58,660
	<u>Pass-through entity total:</u>		<u>201,571</u>			<u>201,571</u>
<b>Berkeley</b>						
<i>Scientific Research (AFOSR)</i>						
UCB SA5612-11559	Y		13,674			13,674

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FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
b UCB 00006096	Y		102,147			102,147
b UCB SA5711-11687	Y		115,878			115,878
<i>Research Projects Agency (DARPA)</i>						
UCB 20043236	Y		256,951			256,951
UCB SA4472-32446	Y		63,493			63,493
b UCB SA5310-11244	Y		593			593
<i>Defense (DoD)</i>						
RCO 2003-DT-660 PO 838817	Y		363,347			363,347
CB GS 2008-02771 ANTC	Y		7,670			7,670
<i>Foundation (NSF)</i>						
2008-00858 ANTC	Y		-2,773			-2,773
B SA5359-11291	Y		127,904			127,904
SB SA3375PG NS	Y		-1,429			-1,429
<i>Education</i>						
Writing Project-07-IL04	N			54,534		54,534
		<u>Pass-through entity total:</u>	<u>1,047,455</u>	<u>54,534</u>		<u>1,101,989</u>
<b>Entity</b>						
<i>Education</i>						
Clair Co. ROE 2009-02521	N		366			366

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<u>Pass-through entity total:</u>			<u>366</u>			<u>366</u>
<b>of Nrth Amer (RESNA)</b>						
<i>Education</i>						
H224B050003	Y			8,685		8,685
<u>Pass-through entity total:</u>				<u>8,685</u>		<u>8,685</u>
<i>Child Health &amp; Human Development</i>						
st Rsch Corp	Y			43,608		43,608
<i>Health (NIH)</i>						
stitute 1 R01 NS053606-01A2	Y			36,499		36,499
<i>Education</i>						
ation Inst CC 03 80932	Y			36,226		36,226
ation Inst Reseach Corp	Y			4		4
-81019	Y			20,379		20,379
ation Inst. Research Corp.	Y			24,230		24,230
ation Inst Rsch Corp	Y			50,128		50,128
stitute - Linda Lovell	Y			521		521
<i>Services (HHS)</i>						
5235 01a1	Y			-207		-207
<u>Pass-through entity total:</u>				<u>211,388</u>		<u>211,388</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Foundation (NSF)</i>						
NSSELAER A11739	Y		30,629			30,629
nsselaer A11784	Y		22,320			22,320
NSSELAER A11799	Y		698,741			698,741
		<u>Pass-through entity total:</u>	<u>751,690</u>			<u>751,690</u>
<i>Health (NIH)</i>						
016381	Y			8,471		8,471
		<u>Pass-through entity total:</u>		<u>8,471</u>		<u>8,471</u>
<i>Health (NIH)</i>						
n Foundation SUNY	Y			7,265		7,265
<i>Commerce</i>						
NY 42131-3-1061562	Y		10,027			10,027
<i>Protection Agency (EPA)</i>						
A 2009-NTN1-25	Y		4,836			4,836
		<u>Pass-through entity total:</u>	<u>14,863</u>	<u>7,265</u>		<u>22,128</u>

FY09 SEFA Pass-through details



Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
Protection Agency (EPA) ational 6-340-0210114	Y			29,442		29,442
				<u>29,442</u>		<u>29,442</u>
Health (NIH) land 701-7185	Y			177,158		177,158
				<u>177,158</u>		<u>177,158</u>
Research Projects Agency (DARPA) Rice U R15834	Y		113,323			113,323
Foundation (NSF) E R3A59 D & F	Y		19,207			19,207
			<u>132,530</u>			<u>132,530</u>
arch (ONR) o MW 2008-00506 ANTC	Y		-33,496			-33,496
			<u>-33,496</u>			<u>-33,496</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
B 2009-01041 ANTC	Y		20,240			20,240
		<u>Pass-through entity total:</u>	<u>20,240</u>			<u>20,240</u>
<i>Health (NIH)</i>						
Park Cancer Institute	Y			1,260		1,260
		<u>Pass-through entity total:</u>		<u>1,260</u>		<u>1,260</u>
<i>Protection Agency (EPA)</i>						
RTI 3-312-0210826	Y		34,570			34,570
		<u>Pass-through entity total:</u>	<u>34,570</u>			<u>34,570</u>
b Rush W81XWH-08-1-0203	Y		7,187			7,187
<i>Health (NIH)</i>						
iv Medical Center	Y			45,866		45,866
esbyterian St Lukes Med Ctr	Y			51,451		51,451
iversity MC AR048152	Y			-6,848		-6,848
ke - L. Fondren 470 TOB	Y			1,574		1,574

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
d Hd040539-05S1	Y			-8,068		-8,068
<i>Foundation (NSF)</i>						
es St Lukes - Dr. G. Bakris	Y			2,556		2,556
			<u>Pass-through entity total:</u>	<u>7,187</u>	<u>86,531</u>	<u>93,718</u>
<i>Health (NIH)</i>						
0000 03609	Y			28,384		28,384
<i>Agriculture (USDA)</i>						
0003523 PO S1108450	Y		51,773			51,773
<i>Services (HHS)</i>						
Rutgers 1716	Y		65,113			65,113
<i>Foundation (NSF)</i>						
1338 PO-266086	Y			-985		-985
			<u>Pass-through entity total:</u>	<u>116,886</u>	<u>27,399</u>	<u>144,285</u>
<i>o SAP 7039-UI0807</i>						
	Y		104,598			104,598
			<u>Pass-through entity total:</u>	<u>104,598</u>		<u>104,598</u>
L 931154	Y		2,092			2,092

FY09 SEFA Pass-through details

/ Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
L 893804	Y		60,187			60,187
L 882095	Y		18,524			18,524
L 864521	Y		51,287			51,287
L 781560	Y		1,238			1,238
L 776788	Y		63,399			63,399
L 713280	Y		74,710			74,710
L 692311	Y		50,408			50,408
L 691728	Y		182,977			182,977
L 689385	Y		141,357			141,357
L 650632	Y		-1,263			-1,263
L PECASE 728331	Y		19,874			19,874
L 658656	Y		26,725			26,725
L 541065	Y		18,944			18,944
L 386663	Y		8,820			8,820
L 378467	Y		-7,607			-7,607
L ENG FELL 8/16/08-8/15/09	N		20,265			20,265
L 752262 FLLW	N		22,000			22,000
		<u>Pass-through entity total:</u>	<u>753,937</u>			<u>753,937</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Foundation (NSF)</i>						
0526747 NSF	Y		318,382			318,382
		<u>Pass-through entity total:</u>	<u>318,382</u>			<u>318,382</u>
<b><u>ation (SAIC)</u></b>						
SAIC 4400165409	Y		51,648			51,648
<i>Research Projects Agency (DARPA)</i>						
Sub SAIC 4400162820	Y		71,825			71,825
		<u>Pass-through entity total:</u>	<u>123,473</u>			<u>123,473</u>
<i>Foundation (NSF)</i>						
SF #06520 ISE	Y			51,387		51,387
Museum of Minnesota	Y			2,671		2,671
		<u>Pass-through entity total:</u>		<u>54,058</u>		<u>54,058</u>
<i>Mental Health</i>						
MH32056	Y			46,564		46,564
		<u>Pass-through entity total:</u>		<u>46,564</u>		<u>46,564</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Commerce</i>	Y			-672		-672
				<u>-672</u>		<u>-672</u>
Semprius 2008-03941	Y		5,753			5,753
			<u>5,753</u>			<u>5,753</u>
<i>Energy (DOE)</i>						
Associates Inc	Y			24,678		24,678
				<u>24,678</u>		<u>24,678</u>
<i>Defense (DoD)</i>						
v Inc P.O. 104625	Y			77,291		77,291
				<u>77,291</u>		<u>77,291</u>
<i>Health (NIH)</i>						
	Y			1,293		1,293

FY09 SEFA Pass-through details

Award Title	Major Program ARRA	Urbana	Chicago	Springfield	All Campuses
	<u>Pass-through entity total:</u>		<u>1,293</u>		<u>1,293</u>
<i>Agriculture (USDA)</i>					
Follow Farm	Y		18,140		18,140
	<u>Pass-through entity total:</u>		<u>18,140</u>		<u>18,140</u>
Cartronix SMX-05-2016-IL	Y	244,896			244,896
	<u>Pass-through entity total:</u>	<u>244,896</u>			<u>244,896</u>
AO G09-0114B	Y	8,023			8,023
AO G08-9026X	Y	16,290			16,290
AO G07-8011X	Y	2,810			2,810
AO G07-8091A	Y	32,325			32,325
AO GO-8019X	Y	5,215			5,215
	<u>Pass-through entity total:</u>	<u>64,663</u>			<u>64,663</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Control and Prevention (CDC)</i>						
of General Internal Medicin	Y			44,416		44,416
				<u>44,416</u>		<u>44,416</u>
<i>Foundation (NSF)</i>						
artSpark Energy Sys 0712498	Y		7,543			7,543
artSpark Energy Sys 0712529	Y		16,513			16,513
			<u>24,056</u>			<u>24,056</u>
<i>Energy (DOE)</i>						
SU 3TA152	Y		89,328			89,328
SU 3TA147	Y		16,007			16,007
			<u>105,335</u>			<u>105,335</u>
<b>(U)</b>						
<i>Foundation (NSF)</i>						
08-11	Y		4,892			4,892
<i>Foundation (NSF)</i>						
FUA 2009-04715	N		3,521			3,521

J) FY09 SEFA Pass-through details



Award Title	Major Program ARRA	Urbana	Chicago	Springfield	All Campuses
<u>Pass-through entity total:</u>		<u>8,413</u>			<u>8,413</u>
<b>Medicine Springfield</b>					
<i>Health (NIH)</i>					
B SIU RFA-DC-08-002	Y	33,247			33,247
<u>Pass-through entity total:</u>		<u>33,247</u>			<u>33,247</u>
<i>Transportation (DOT)</i>					
5 SPR00-0008-00(632)	Y	11,349			11,349
<u>Pass-through entity total:</u>		<u>11,349</u>			<u>11,349</u>
<i>Health (NIH)</i>					
Research Institute	Y		48,623		48,623
<u>Pass-through entity total:</u>			<u>48,623</u>		<u>48,623</u>
ST-ED-90307.02-A	N	32,965			32,965
<u>Pass-through entity total:</u>		<u>32,965</u>			<u>32,965</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Control and Prevention (CDC)</i>						
Olympics International	Y			-11		-11
C SUB SOI 2009-03382	Y		1,285			1,285
<i>Health (NIH)</i>						
Olympics	Y			63,827		63,827
			<u>1,285</u>	<u>63,816</u>		<u>65,101</u>
<i>Education</i>						
RGFLD 186 04-115 06-07	Y		1,385			1,385
			<u>1,385</u>			<u>1,385</u>
<i>Research Projects Agency (DARPA)</i>						
SRI 27-001253B Release 1	Y		576,837			576,837
			<u>576,837</u>			<u>576,837</u>
<i>Allergy &amp; Infectious Diseases</i>						
U 208141-039	Y			-15,104		-15,104
				<u>-15,104</u>		<u>-15,104</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
Stanford 1882430-37362-B	Y		227,520			227,520
<i>(ARO)</i>						
Stanford 10062400-28000-E	Y		39,099			39,099
TF 19376500-37447-A	Y		75,277			75,277
Stanford 19996790-37431-A	Y		52,712			52,712
<i>Foundation (NSF)</i>						
Stanford 16045120-35022A	Y		105,169			105,169
		<u>Pass-through entity total:</u>	<u>499,777</u>			<u>499,777</u>
<i>Scientific Research (AFOSR)</i>						
Starfire 2008-00237	Y		17,713			17,713
		<u>Pass-through entity total:</u>	<u>17,713</u>			<u>17,713</u>
<i>Nursing Research</i>						
UA Y502636	Y		22,624			22,624
<i>Agency for International Development (AID)</i>						
772861	N		203,797			203,797

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
<i>Foundation (NSF)</i>						
University of Arizona Y410676	Y			569,959		569,959
	<u>Pass-through entity total:</u>		<u>226,421</u>	<u>569,959</u>		<u>796,380</u>
<i>Control and Prevention (CDC)</i>						
Georgia Dept of Human Resr	N			50,000		50,000
	<u>Pass-through entity total:</u>			<u>50,000</u>		<u>50,000</u>
<i>Services (HHS)</i>						
Louisiana DHH	Y			5,240		5,240
	<u>Pass-through entity total:</u>			<u>5,240</u>		<u>5,240</u>
<i>Protection Agency (EPA)</i>						
A 2009-MDN2-40	Y		40,998			40,998
A 2009-NTN1-44	Y		19,832			19,832
	<u>Pass-through entity total:</u>		<u>60,830</u>			<u>60,830</u>
<i>Energy (DOE)</i>						
OD CMDD 08-003	Y		16,519			16,519
	<u>Pass-through entity total:</u>		<u>16,519</u>			<u>16,519</u>

FY09 SEFA Pass-through details

/ Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
Protection Agency (EPA) A 2003-NTN1-49	Y		-206			-206
<u>Pass-through entity total:</u>			<u>-206</u>			<u>-206</u>
ation State of UT 081865	Y		12,322			12,322
Protection Agency (EPA) ah DEQ MDN2-90	N		4,493			4,493
<u>Pass-through entity total:</u>			<u>16,815</u>			<u>16,815</u>
Protection Agency (EPA) sc Dhfs- Attn W. Otto	Y			-428		-428
<u>Pass-through entity total:</u>				<u>-428</u>		<u>-428</u>
g5-12409- PO-R174901	Y			947		947
<u>Pass-through entity total:</u>				<u>947</u>		<u>947</u>

FY09 SEFA Pass-through details

/ Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Foundation (NSF)</i>						
NY #43862	Y		74,074			74,074
NY #1025099	Y		-2,222			-2,222
		<u>Pass-through entity total:</u>	<u>71,852</u>			<u>71,852</u>
<i>Health (NIH)</i>						
oDiscovery Inc	Y			5,836		5,836
		<u>Pass-through entity total:</u>		<u>5,836</u>		<u>5,836</u>
<i>e (ARO)</i>						
TA SVT 2007-00548	N		10,347			10,347
		<u>Pass-through entity total:</u>	<u>10,347</u>			<u>10,347</u>
<i>Diabetes &amp; Digestive &amp; Kidney Diseases</i>						
on Inc	Y			183,494		183,494
		<u>Pass-through entity total:</u>		<u>183,494</u>		<u>183,494</u>

FY09 SEFA Pass-through details

/ Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>&amp; Library Services (IMLS)</i>						
21705-01343-S01	Y		90,067			90,067
<i>Education</i>						
Syracuse 21625-01300 S03	Y		188,347			188,347
<i>Protection Agency (EPA)</i>						
A 2008-MDN2-28	Y		7,675			7,675
			<u>Pass-through entity total:</u>			<u>286,089</u>
			<u>286,089</u>			
c subcontract No 07 032S000	Y			20,000		20,000
C 7500026802	Y			1,371		1,371
-Task Order 7500026802	Y			-181		-181
corporated	Y			3,296		3,296
				<u>Pass-through entity total:</u>		<u>24,486</u>
				<u>24,486</u>		
<i>Health (NIH)</i>						
OSP 512138	Y		53,138			53,138
			<u>Pass-through entity total:</u>			<u>53,138</u>
			<u>53,138</u>			

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Health (NIH)</i>						
B TechniScan 2006-00442-00	Y		31,522			31,522
	<u>Pass-through entity total:</u>		<u>31,522</u>			<u>31,522</u>
<i>Health (NIH)</i>						
J 36-0906-171	Y			6,067		6,067
	<u>Pass-through entity total:</u>			<u>6,067</u>		<u>6,067</u>
<u>Services</u>						
<i>Services (HHS)</i>						
S GR0618491	N		90,766			90,766
	<u>Pass-through entity total:</u>		<u>90,766</u>			<u>90,766</u>
<i>Scientific Research (AFOSR)</i>						
J 21744	Y		93,454			93,454
<i>Energy (DOE)</i>						
and M University A0312	Y			148,699		148,699
<i>Foundation (NSF)</i>						
ES 32525-39781 AE	Y		13,056			13,056

FY09 SEFA Pass-through details



<i>/ Award Title</i>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
<i>Agriculture (USDA)</i>						
2008-NTN1-68 TX43	N		4,836			4,836
<i>Protection Agency (EPA)</i>						
MU 2002NTN145	N		1			1
			<u>111,347</u>	<u>148,699</u>		<u>260,046</u>
<i>arch (ONR)</i>						
TTU 21C017-01	Y		3,447			3,447
			<u>3,447</u>			<u>3,447</u>
<i>velopment (HUD)</i>						
Green II0002	N			8		8
				<u>8</u>		<u>8</u>
<b><u>Education Center</u></b>						
<i>ducation</i>						
NGRREC Rolfe	Y		261,853			261,853
			<u>261,853</u>			<u>261,853</u>
<i>Services (HHS)</i>						
t Ministry	Y			7,440		7,440

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
				<u>7,440</u>		<u>7,440</u>
<i>Health (NIH)</i>						
B PC 4861-4863-4865	Y		64,642			64,642
			<u>64,642</u>			<u>64,642</u>
<i>ub TSI TSI-2270-06-75155</i>						
	Y		-7,426			-7,426
			<u>-7,426</u>			<u>-7,426</u>
<i>Research Projects Agency (DARPA)</i>						
b Tufts ARM168	Y		71,069			71,069
<i>Services (HHS)</i>						
v HS2209	Y			129,767		129,767
			<u>71,069</u>	<u>129,767</u>		<u>200,836</u>
<i>Foundation (NSF)</i>						
S S-856-000-001	Y		50,476			50,476
S #P813-000-001	Y		4,887			4,887

FY09 SEFA Pass-through details

<i>/ Award Title</i>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
<i>Foundation (NSF)</i>						
S PO#813-000-001	N		-5,409			-5,409
			<u>49,954</u>			<u>49,954</u>
<i>Agriculture (USDA)</i>						
NRCS 69-3A75-7-91	Y		10,152			10,152
			<u>10,152</u>			<u>10,152</u>
<i>Agriculture (USDA)</i>						
UTTC 2008-38424-19100	Y		2,625			2,625
<i>Research Service (ARS)</i>						
C MAL	Y		5,910			5,910
			<u>8,535</u>			<u>8,535</u>
<i>Neurological Disorders &amp; Stroke</i>						
n Sci Ctr SA 121279 120243	Y			-820		-820
				<u>-820</u>		<u>-820</u>
UTTC 08-S587-032-01-C1	Y		61,301			61,301

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
			<u>61,301</u>			<u>61,301</u>
<b>(USRA)</b>						
ce Res Ass 2145-03	Y			10,407		10,407
				<u>10,407</u>		<u>10,407</u>
<b>Research</b>						
ommerce						
AR S09-71437	Y		9,097			9,097
			<u>9,097</u>			<u>9,097</u>
<b>Health (NIH)</b>						
UAB 001	Y		-4,244			-4,244
			<u>-4,244</u>			<u>-4,244</u>
<b>Agriculture (USDA)</b>						
07-0080 PO FP703713	Y		-4,964			-4,964
07-0078 PO FP703719	Y		33,627			33,627
<b>Foundation (NSF)</b>						
F 07-0026	Y		-1,400			-1,400
			<u>27,263</u>			<u>27,263</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Agriculture (USDA)</i>						
2007-NTN1-62	Y		507			507
			<u>Pass-through entity total:</u>			<u>507</u>
<i>Health (NIH)</i>						
Kansas Aria 31645 14572	Y			38,499		38,499
			<u>Pass-through entity total:</u>	<u>38,499</u>		<u>38,499</u>
<i>Health (NIH)</i>						
California Davis RA-007573-UIC	Y			-10,006		-10,006
f 11-981566-UI	Y			45,900		45,900
<i>Agriculture (USDA)</i>						
s Sub07-000687-04	Y			4,467		4,467
<i>Energy (DOE)</i>						
Davis 015981-01UIC	Y			132,359		132,359
D SUB 0600182	Y		60,563			60,563
			<u>Pass-through entity total:</u>	<u>172,720</u>		<u>233,283</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>tute</i> California Irvine 2005-1618	Y			25,152		25,152
<i>Foundation (NSF)</i> CALIFORNIA IRVINE #2003-1353	Y		20,056			20,056
			<u>Pass-through entity total:</u>	<u>20,056</u>	<u>25,152</u>	<u>45,208</u>
<i>Foundation (NSF)</i> SB-KK5135	Y		-9,893			-9,893
<i>Foundation (NSF)</i> SB KK9121	N		22,243			22,243
			<u>Pass-through entity total:</u>	<u>12,350</u>		<u>12,350</u>
<i>arch (ONR)</i> B UCF 92068	Y		9,807			9,807
<i>nergy (DOE)</i> F 177097 Acct:20126036	Y		112,912			112,912
			<u>Pass-through entity total:</u>	<u>122,719</u>		<u>122,719</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Research and Quality (AHRQ)</i>						
of Chicago 35712 2	Y			120,946		120,946
712 1	Y			50,606		50,606
<i>Control and Prevention (CDC)</i>						
4 Dr. Meltzer - Medicine	Y			60,282		60,282
<i>Allergy &amp; Infectious Diseases</i>						
TRACS ID 27248	Y		333,299			333,299
UC 39778-5-30988	Y		7,569			7,569
icago 26020 5 30877	Y			149,778		149,778
<i>General Medical Sciences</i>						
of Chicago #38083	Y			130,182		130,182
7 Dr. Raphael Lee	Y			44,267		44,267
<i>Health (NIH)</i>						
UC HHSN266200400042C	Y		60,405			60,405
chicago	Y			66,102		66,102
B U OF CHICAGO 32859	Y		26,232			26,232
c 24510	Y			57,971		57,971
icago TRACS-29375	Y			38,255		38,255
842 - Radiology	Y			-807		-807
UC 36984 2	Y		188,473			188,473

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
UC 31042	Y		11,810			11,810
926 - Radiology	Y			-540		-540
Chicago TRACS 30004	Y			110,850		110,850
3 Chicago 26020/5-30876	Y		74,327			74,327
39992 A	Y			26,656		26,656
9640 Dr. M. Ratain	Y			37,452		37,452
<i>Agriculture (USDA)</i>						
31657-A	Y		21,540			21,540
Chicago 35843F	Y			17,950		17,950
<i>Services (HHS)</i>						
Chicago TRACS 28964	Y			772		772
<i>Foundation (NSF)</i>						
2009-04314 ANTC	Y		15,398			15,398
y of Chicago	Y			24,183		24,183
CAGO 30085-I	Y		2,618,645			2,618,645
y of Chicago 30613	Y			44,880		44,880
HI 34252 E	Y		120,214			120,214
HI 37130 C	Y		361,335			361,335
<i>tute</i>						
go U10ca31946	N			97,053		97,053
<i>Foundation (NSF)</i>						

FY09 SEFA Pass-through details



Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
University of Chicago	N			4,708		4,708
<u>Pass-through entity total:</u>			<u>3,839,247</u>	<u>1,081,546</u>		<u>4,920,793</u>
<i>Health (NIH)</i>						
1500039350 CS005028 S1005484	Y			36,264		36,264
SPOTS17386 SAP1001464	Y			8,164		8,164
3 Cincinnati 005006-1005985	Y		79,166			79,166
<i>Foundation (NSF)</i>						
SRS#25571 SAP#1004711	Y		9,467			9,467
Cincinnati COEUS No 000296	Y			1,668		1,668
<i>Environmental &amp; Health Sciences</i>						
3 UC #001166/#1005526	N		22,503			22,503
<i>Health (NIH)</i>						
3 UC #001166/1005526-Year 4	N		128,629			128,629
Cincinnati Pc01a-02092	N		-41			-41
<u>Pass-through entity total:</u>			<u>239,724</u>	<u>46,096</u>		<u>285,820</u>
3 UC 154-3568 68816	Y		76,523			76,523
<i>Allergy &amp; Infectious Diseases</i>						

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
SC FY09 491 001 UIL YR01	Y			108,408		108,408
<i>Mental Health</i>						
B UCB 154-4626	Y		172,369			172,369
<i>Health (NIH)</i>						
SPO-49400	Y			7,524		7,524
6.001_UIC UCDHSC	Y			113,699		113,699
<i>Education</i>						
70163-08	Y			27,310		27,310
0.010 H133E040019-08	Y			21,893		21,893
<i>Services (HHS)</i>						
08 257 002	Y			71,165		71,165
<i>Foundation (NSF)</i>						
F 2009-NTN1-01	Y		2,918			2,918
F 2010-NTN1-01	Y		2,918			2,918
F 2007-NTN1-66	Y		5,836			5,836
			<u>260,564</u>	<u>349,999</u>		<u>610,563</u>
<i>Education</i>						
onn R305A080622 FRS 524833	Y			51,849		51,849
<i>Foundation (NSF)</i>						
y of Connecticut	Y			23,461		23,461
				<u>75,310</u>		<u>75,310</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
JF-EIES-0912005-UIL	Y		52,576			52,576
		<u>Pass-through entity total:</u>	<u>52,576</u>			<u>52,576</u>
<b>Inc</b>						
JF-EIES-0812005-UIL	Y		143,685			143,685
<i>Research Service (ARS)</i>						
FAS 00056584	Y		4,051			4,051
<i>Agriculture (USDA)</i>						
00078140	Y		5,125			5,125
		<u>Pass-through entity total:</u>	<u>152,861</u>			<u>152,861</u>
<i>Agriculture (USDA)</i>						
2009-NTN1-06	Y		4,464			4,464
UGA RC 293-359/4689568	Y		1,628			1,628
RC293-502/3843828	Y		31,921			31,921
<i>Foundation (NSF)</i>						
F 2007-NTN1-58A	Y		2,918			2,918
		<u>Pass-through entity total:</u>	<u>40,931</u>			<u>40,931</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Agriculture (USDA)</i>						
HO P0016078	Y		12,301			12,301
			<u>Pass-through entity total:</u>			<u>12,301</u>
<i>Health (NIH)</i>						
owa 1000640583	Y			31,383		31,383
B Iowa PO# 1000630415	Y		-828			-828
000503497	Y			153		153
U OF IOWA #2050	Y		72,449			72,449
<i>Services (HHS)</i>						
O1000603846	Y			75,747		75,747
<i>Control and Prevention (CDC)</i>						
B IOWA W000088826	N		24,731			24,731
<i>Homeland Security(USDHS)</i>						
MA IA 2008-06646	N		7,974			7,974
			<u>Pass-through entity total:</u>	<u>104,326</u>	<u>107,283</u>	<u>211,609</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Health (NIH)</i>						
1020 S Geiger MSN1039	Y			12,158		12,158
<i>Foundation (NSF)</i>						
FY2008-023	Y			67,402		67,402
<i>Resources Conservation Service (NRCS)</i>						
FY2008-091	N		2,500			2,500
			<u>2,500</u>	<u>79,560</u>		<u>82,060</u>
<i>Health (NIH)</i>						
UK 3048105303-09-247	Y		9,185			9,185
<i>Defense (DoD)</i>						
University of Kentucky Research Fou	Y			12,365		12,365
<i>Education</i>						
UKRF 4-68504-05-400	Y		72,236			72,236
<i>Foundation (NSF)</i>						
UKRF 4-68409-05-213	Y		96,204			96,204
UKRF 3018103869-08-102	Y		151			151
<i>Research Educ &amp; Ext Serv (CSREES)</i>						
UKRF 3048074600-09-215	Y		2,299			2,299

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
<i>srch Educ &amp; Ext Serv (CSREES)</i>						
F 3018104479-09-027	Y		2,500			2,500
	<u>Pass-through entity total:</u>		<u>182,575</u>	<u>12,365</u>		<u>194,940</u>
<i>Health (NIH)</i>						
awi	Y			219,305		219,305
	<u>Pass-through entity total:</u>			<u>219,305</u>		<u>219,305</u>
<i>MD 0000005310</i>						
	Y		98,678			98,678
<i>836702</i>						
	Y		1,251			1,251
<i>Scientific Research (AFOSR)</i>						
JMD Z806002	Y		895			895
<i>e (ARO)</i>						
b U MD Z848402	Y		433,871			433,871
<i>Control and Prevention (CDC)</i>						
yland Baltimore S01888	Y			-880		-880
<i>Mental Health</i>						
Med Rsch Inst S00000381	Y			-11,788		-11,788
<i>Health (NIH)</i>						
aryland PO#SR00000661	Y			46,482		46,482
PO - SR00000028	Y			1,929		1,929

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
ylnd 5P01 AT002605-04	Y			62,411		62,411
SR00000476	Y			272,313		272,313
ylnd S02178	Y			52,257		52,257
<i>Services (HHS)</i>						
y of Maryland	Y			14,666		14,666
aryland Z634015	Y		77,604			77,604
<i>srch Educ &amp; Ext Serv (CSREES)</i>						
S 520536	Y		22,302			22,302
			<u>634,601</u>	<u>437,390</u>		<u>1,071,991</u>
<b>ool</b>						
<i>Health (NIH)</i>						
UMAW 6103580/RFS900068	Y		20,847			20,847
<i>Health (NIH)</i>						
TTA UMMS 2009-03071	N		2,026			2,026
			<u>22,873</u>			<u>22,873</u>
<i>Allergy &amp; Infectious Diseases</i>						
miami 66378R PO M131391	Y			144,978		144,978
<i>Health (NIH)</i>						

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
mi 66363X	Y			829,018		829,018
SUB C0800137-66472G	Y		138,495			138,495
y of Miami M799649	Y			-58,580		-58,580
mi PO M781533	Y			-42,559		-42,559
		<u>Pass-through entity total:</u>	<u>138,495</u>	<u>872,857</u>		<u>1,011,352</u>
<i>e (ARO)</i>						
b U of MI F014252	Y		104,655			104,655
<i>Research Projects Agency (DARPA)</i>						
UM 3000750122	Y		-7,484			-7,484
<i>Drug Abuse</i>						
000918977	Y			13,171		13,171
<i>Health (NIH)</i>						
Michigan 3001166656	Y			9,369		9,369
Michigan F014991	Y			-5,242		-5,242
Mich 3000786409	Y		54,834			54,834
Michigan 3001131301	Y			12,810		12,810
<i>Energy (DOE)</i>						
B UM 3001075989	Y		17,031			17,031
3000611280	Y		29,471			29,471
<i>Foundation (NSF)</i>						

FY09 SEFA Pass-through details



<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
F013925 NSF	Y		72,226			72,226
<i>Foundation (NSF)</i>						
CH F014765	N		69,616			69,616
		<u>Pass-through entity total:</u>	<u>340,349</u>	<u>30,108</u>		<u>370,457</u>
<i>Control and Prevention (CDC)</i>						
0000725701	Y			218,308		218,308
<i>Health (NIH)</i>						
Minnesota Q8446057101	Y			-27		-27
Minnesota Q5306652101	Y			-2,906		-2,906
<i>Research (ONR)</i>						
A530680101	Y			52,266		52,266
<i>Agriculture (USDA)</i>						
M6706470101	Y		64,859			64,859
Q6706392373	Y		-2,230			-2,230
Minn H408626303	Y		4,093			4,093
H408626304	Y		5,165			5,165
Q4089053118	Y		52,181			52,181
H4086181201	Y		-1,304			-1,304

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
MN X5146296101	Y		145,141			145,141
<i>Foundation (NSF)</i>						
MN T5306755502 REU	Y		18,651			18,651
MN T5306692501	Y		466,730			466,730
<i>srch Educ &amp; Ext Serv (CSREES)</i>						
Q6706392212	Y		-10,749			-10,749
N Q4089053112	Y		3,142			3,142
<i>Health (NIH)</i>						
Minnesota M3039148201	N			-9,075		-9,075
<i>Agriculture (USDA)</i>						
MN H408906008	Y		3,038			3,038
H408904313	Y		8,408			8,408
Q4098043401	Y		27,343			27,343
		<u>Pass-through entity total:</u>	<u>784,468</u>	<u>258,566</u>		<u>1,043,034</u>
<i>Commerce</i>						
109-02-054	N		4,190			4,190
		<u>Pass-through entity total:</u>	<u>4,190</u>			<u>4,190</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
C00005071-3	Y		-4,264			-4,264
<i>Agriculture (USDA)</i>						
E00011511-1	Y		15,562			15,562
<i>Foundation (NSF)</i>						
C00005034-2	Y		54,421			54,421
<i>Labor (DOL)</i>						
C00016292-2	N		348			348
<u>Pass-through entity total:</u>			<u>66,067</u>			<u>66,067</u>
<i>Services (HHS)</i>						
Missouri 16136 00022084	Y			57,102		57,102
<u>Pass-through entity total:</u>				<u>57,102</u>		<u>57,102</u>
<i>Defense (DoD)</i>						
Missouri W911NF-04-10383	Y			18,434		18,434
<i>Foundation (NSF)</i>						
#SG000903 NSF	Y		1,064			1,064
<u>Pass-through entity total:</u>			<u>1,064</u>	<u>18,434</u>		<u>19,498</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Agriculture (USDA)</i>						
25-6231-0159-010	Y		24,732			24,732
25-6324-0053-312	Y		205			205
<i>Science NOAA</i>						
Lincoln 25-6238-0409-002	Y		20,094			20,094
<i>Research Educ &amp; Ext Serv (CSREES)</i>						
25-6324-0053-300	Y		966			966
25-6309-0037-011	Y		7,413			7,413
<i>Agriculture (USDA)</i>						
25-6309-0030-013	N		3,766			3,766
25-6365-0023-110	Y		13,268			13,268
25-6324-0053-311	Y		3,491			3,491
<i>Research Educ &amp; Ext Serv (CSREES)</i>						
Lincoln 25-6324-0081-02	Y		16,839			16,839
25-6365-0020-149	Y		319			319
		<u>Pass-through entity total:</u>	<u>91,093</u>			<u>91,093</u>
<i>Protection Agency (EPA)</i>						
2004-MDN2-52	Y		-2,800			-2,800

FY09 SEFA Pass-through details

/ Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Foundation (NSF)</i>						
R-06-29	Y		70,433			70,433
<i>Foundation (NSF)</i>						
ev 2009-01098 TTA	N		34,708			34,708
		<u>Pass-through entity total:</u>	<u>102,341</u>			<u>102,341</u>
b UNLV 08-672L-A-00	Y		195,618			195,618
		<u>Pass-through entity total:</u>	<u>195,618</u>			<u>195,618</u>
<i>ce NOAA</i>						
AA NH 08-049	Y		183,900	28,278		212,178
H 08-054	Y		183,404			183,404
		<u>Pass-through entity total:</u>	<u>367,304</u>	<u>28,278</u>		<u>395,582</u>
b UNM 456258-874A	Y		43,720			43,720
<i>Research Projects Agency (DARPA)</i>						
JNM 433143-874A	Y		107,359			107,359
		<u>Pass-through entity total:</u>	<u>151,079</u>			<u>151,079</u>

FY09 SEFA Pass-through details

<i>/ Award Title</i>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
<i>Diabetes &amp; Digestive &amp; Kidney Diseases</i>						
1149	Y			68,734		68,734
<i>Health (NIH)</i>						
3824 - Carolyn Cooke	Y			45,888		45,888
North Carolina C H 551302	Y			29,104		29,104
Chapel Hill 5 50354	Y			8,292		8,292
Carolina 5-52119	Y			-958		-958
North Carolina NS 42167	Y			20,344		20,344
5-33976	Y			42,501		42,501
841	Y			167,734		167,734
Charlotte 2975-08-0163	Y			7,906		7,906
				<u>389,545</u>		<u>389,545</u>
<i>Health (NIH)</i>						
re Dame 200652	Y			9,720		9,720
<i>Energy (DOE)</i>						
201242	Y		254,269			254,269
201138	Y		33,958			33,958
<i>Foundation (NSF)</i>						

FY09 SEFA Pass-through details

<i>/ Award Title</i>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
D 2008-NE-1806	Y		67,737			67,737
e Dame PHY 0715396	Y			9,349		9,349
otre Dame	Y			-4		-4
A ND P1498151	N		7,863			7,863
<i>Foundation (NSF)</i>						
FUA 2009-00985	N		2,381			2,381
			<u>366,208</u>	<u>19,065</u>		<u>385,273</u>
<i>Foundation (NSF)</i>						
v of Oregon #207401A	Y		154,935			154,935
			<u>154,935</u>			<u>154,935</u>
<i>Education</i>						
y of Ottawa	Y			12,495		12,495
				<u>12,495</u>		<u>12,495</u>
<i>Health (NIH)</i>						
ma R01HI72323	Y			-64,641		-64,641
				<u>-64,641</u>		<u>-64,641</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Health (NIH)</i>						
Pennsylvania 5-45383-B	Y			-275		-275
Penn 5-44131	Y			23,593		23,593
<i>Education</i>						
786-D - PO1342338	Y			74		74
				<u>23,392</u>		<u>23,392</u>
<i>Allergy &amp; Infectious Diseases</i>						
UP 108634-2	Y		204,240			204,240
<i>Health (NIH)</i>						
UP 2008-06866 ANTC	Y		8,087			8,087
Sburch 107012-2	Y			318		318
111863-1	Y		31			31
			<u>212,358</u>	<u>318</u>		<u>212,676</u>
12332-G	Y		40,638			40,638
			<u>40,638</u>			<u>40,638</u>

FY09 SEFA Pass-through details



Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Health (NIH)</i>						
Carolina PO91858 11570-FA80	Y			18,832		18,832
<i>Protection Agency (EPA)</i>						
A 2008-NTN1-48	Y		3,579			3,579
			<u>Pass-through entity total:</u>	<u>3,579</u>	<u>18,832</u>	<u>22,411</u>
<i>Foundation (NSF)</i>						
enn OR6280-001.05	Y		81,240			81,240
			<u>Pass-through entity total:</u>	<u>81,240</u>		<u>81,240</u>
<i>Scientific Research (AFOSR)</i>						
JofTX UTA08-815	Y		66,264			66,264
<i>Commerce</i>						
ST UTA08-596	Y		50,640			50,640
			<u>Pass-through entity total:</u>	<u>116,904</u>		<u>116,904</u>
<i>Health (NIH)</i>						
Gmo 040908	Y			29		29
B UT-DALLAS SC 08-14	Y		68,164			68,164

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
B UT-DALLAS SC 08-05	Y		57,150			57,150
	<u>Pass-through entity total:</u>		<u>125,314</u>	<u>29</u>		<u>125,343</u>
<i>Health (NIH)</i>						
UTMB 08-059	Y		171,648			171,648
	<u>Pass-through entity total:</u>		<u>171,648</u>			<u>171,648</u>
<i>tute</i>						
21686/98412593	Y			170,322		170,322
<i>Health (NIH)</i>						
r Cancer Ctr 24873 98412593	Y			52,112		52,112
20884-01-2000	Y			7,616		7,616
Blanke 0004024C	Y		-76,862			-76,862
UT 004583	Y		3,447			3,447
0004359	Y			12,093		12,093
	<u>Pass-through entity total:</u>		<u>-73,415</u>	<u>242,143</u>		<u>168,728</u>
<b><u>Ctr</u></b>						
<i>Health (NIH)</i>						
B UT MDACC 21418-98010450	Y		102,633			102,633
	<u>Pass-through entity total:</u>		<u>102,633</u>			<u>102,633</u>

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FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Foundation (NSF)</i>						
NY RR Movebank 02	Y		33,670			33,670
			<u>Pass-through entity total:</u>			<u>33,670</u>
<i>Scientific Research (AFOSR)</i>						
JT 2007-05425	Y		67,307			67,307
			<u>Pass-through entity total:</u>			<u>67,307</u>
<i>Health (NIH)</i>						
y of Utah 10002663-01	Y			21,180		21,180
B UTAH 10004040	Y		39,514			39,514
<i>Foundation (NSF)</i>						
AH 10010392-01	Y		24,308			24,308
AH #2103019	Y		1			1
			<u>Pass-through entity total:</u>	<u>21,180</u>		<u>85,003</u>
<i>Health (NIH)</i>						
B UVA GC11704-130643	Y		80,384			80,384
B VA GC11572-128507	Y		414			414

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
UV GC11451.126463	Y		-313			-313
<i>Research (ONR)</i>						
U VA GG10919-127973	Y		278,794			278,794
<i>Services (HHS)</i>						
Gc10941-119529	Y			1,587		1,587
		<u>Pass-through entity total:</u>	<u>359,279</u>	<u>1,587</u>		<u>360,866</u>
<i>Health (NIH)</i>						
B UW 557108	Y		177,495			177,495
B UWA 447817	Y		57,438			57,438
W 485171	Y		92,800			92,800
<i>Foundation (NSF)</i>						
WASH -958919	Y		54,860			54,860
431153	Y		355,295			355,295
F WASH 763189	Y		-76			-76
Washington 611721	Y			18,446		18,446
		<u>Pass-through entity total:</u>	<u>737,812</u>	<u>18,446</u>		<u>756,258</u>
<i>Health (NIH)</i>						
Waterloo	Y			5		5

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
City Of Waterloo	Y			4,348		4,348
				<u>4,353</u>		<u>4,353</u>
<i>Research Service (ARS)</i>						
000H442	N		19,990			19,990
			<u>19,990</u>			<u>19,990</u>
<i>Scientific Research (AFOSR)</i>						
JW 067K594	Y		74,173			74,173
<i>Child Health &amp; Human Development</i>						
UW X425261	Y		2,863			2,863
<i>Aging</i>						
Conson Survey Ctr	Y			10,766		10,766
<i>Health (NIH)</i>						
consin-Madison 004H782	Y			-4,414		-4,414
B UW 055K753	Y		88,637			88,637
<i>Energy (DOE)</i>						
Y 105K545	Y		163,962			163,962
<i>Transportation (DOT)</i>						
U of WI 353H990	Y		82,331			82,331
o Univ WI 296H984	Y		19,853			19,853

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
isc 086K004	Y			16,523		16,523
c Mad 995B702	Y			150,192		150,192
Regional Univ. Trans Ctr.	Y			42,722		42,722
<i>Services (HHS)</i>						
UW Madison	Y			26,944		26,944
<i>Foundation (NSF)</i>						
SC L478726	Y		60,182			60,182
647F323	Y		139,477			139,477
SYS A869046	Y		22,412			22,412
088K981	Y		48,095			48,095
<i>Scientific Research (AFOSR)</i>						
98K140 012912 TTA	N		1,441			1,441
<i>Health (NIH)</i>						
B WNPRC PO#P373342	N		10,525			10,525
TTA P397353 12912	N		22,473			22,473
<i>Foundation (NSF)</i>						
SC X256981	Y		133,592			133,592
		<u>Pass-through entity total:</u>	<u>870,016</u>	<u>242,733</u>		<u>1,112,749</u>
<i>Health (NIH)</i>						
aukee K069461 Mod 3	Y			38,828		38,828

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<u>Pass-through entity total:</u>				<u>38,828</u>		<u>38,828</u>
<i>Health (NIH)</i>						
B UT 26-1601-5861	Y		22,562			22,562
<u>Pass-through entity total:</u>			<u>22,562</u>			<u>22,562</u>
<b>Education (CRDF)</b>						
<i>Services (HHS)</i>						
	Y			3,215		3,215
<i>Foundation (NSF)</i>						
D 2009-02667 ANTC	Y		1,686			1,686
842-RO-06	Y			1,463		1,463
JB1-2836-MO-06	Y		3,410			3,410
F RUC2-2824-MO-06	Y			1,552		1,552
859-MO-07	Y			4,235		4,235
<u>Pass-through entity total:</u>			<u>5,096</u>	<u>10,465</u>		<u>15,561</u>
<i>Energy (DOE)</i>						
d Corp	Y			26,019		26,019
d Corporation	Y			101,596		101,596
<u>Pass-through entity total:</u>				<u>127,615</u>		<u>127,615</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Agriculture (USDA)</i>						
EC M07GX10106	Y		18,600			18,600
			<u>Pass-through entity total:</u>			<u>18,600</u>
<b>Board</b>						
<i>Foundation (NSF)</i>						
Joint Science INF9-001-007	Y			661		661
			<u>Pass-through entity total:</u>	<u>661</u>		<u>661</u>
<i>Foundation (NSF)</i>						
AH #04-1167002	Y		2,649			2,649
AH 041447004	Y		197,245			197,245
			<u>Pass-through entity total:</u>			<u>199,894</u>
<i>Energy (DOE)</i>						
le LLC-4000062574	N			2,516		2,516
le LLC 4000057946	N			105,189		105,189
			<u>Pass-through entity total:</u>	<u>107,705</u>		<u>107,705</u>

FY09 SEFA Pass-through details



Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Health (NIH)</i>						
VU 19247	N		198,229			198,229
			<u>Pass-through entity total:</u>			<u>198,229</u>
<i>Health (NIH)</i>						
	Y			7,576		7,576
				<u>Pass-through entity total:</u>		<u>7,576</u>
<i>Control and Prevention (CDC)</i>						
PT101936-SC100481	Y			73,423		73,423
				<u>Pass-through entity total:</u>		<u>73,423</u>
<i>Commerce</i>						
M 2010-NTN1-63	Y		4,377			4,377
			<u>Pass-through entity total:</u>			<u>4,377</u>
<i>Scientific Research (AFOSR)</i>						
T CR-19318-430325	Y		85,375			85,375

FY09 SEFA Pass-through details

<i>/ Award Title</i>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
<i>e (ARO)</i>						
b VT CR-19318-430219	Y		63,341			63,341
<i>Transportation (DOT)</i>						
o VA Tech CR-19318-415339	Y		25,477			25,477
			<u>Pass-through entity total:</u>			<u>174,193</u>
			<u>174,193</u>			<u>174,193</u>
<b>tion</b>						
in Center NNM07AA13A	N			10,798		10,798
			<u>Pass-through entity total:</u>	<u>10,798</u>		<u>10,798</u>
<i>Dental &amp; Craniofacial Research</i>						
rest U WFUHS 50029	Y			1,225		1,225
			<u>Pass-through entity total:</u>	<u>1,225</u>		<u>1,225</u>
<i>ions</i>						
WU-09-139	Y		67,256			67,256
<i>Neurological Disorders &amp; Stroke</i>						
ton Univ WU-06-142	Y			-6,531		-6,531
<i>Health (NIH)</i>						
9771P WU 07 93	Y			-2,202		-2,202
ton U P.O 29938P WU 04 213	Y			-1,196		-1,196

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
WU-09-124/PO#2905157N	Y		293,080			293,080
WU WU-HT-09-17	Y		50,115			50,115
WU WU-HT-08-14/PO# 2905274A	Y		2,563			2,563
WU-08-74/PO#2905236A	Y		76,002			76,002
WU-06-190	Y		1,356			1,356
1	Y			5,295		5,295
<i>Energy (DOE)</i>						
-09-123 PO 2905269N	Y		79,761			79,761
WU-09-127	Y		108,785			108,785
<i>Foundation (NSF)</i>						
-HT-09-10	Y		18,694			18,694
<i>uction Agency (DTRA)</i>						
U WU-08-101	N		9,444			9,444
		<u>Pass-through entity total:</u>	<u>707,056</u>	<u>-4,634</u>		<u>702,422</u>
<i>Energy (DOE)</i>						
F PFA04201	Y		24,966			24,966
		<u>Pass-through entity total:</u>	<u>24,966</u>			<u>24,966</u>

FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Protection Agency (EPA)</i>						
v Mexico DAQ MDN4-08	N		1,209			1,209
v Mexico DAQ NTN1-22	N		4,579			4,579
2001NTN122	N		2,416			2,416
		<u>Pass-through entity total:</u>	<u>8,204</u>			<u>8,204</u>
b WRI 2009-02395 ANTC	Y		33,193			33,193
		<u>Pass-through entity total:</u>	<u>33,193</u>			<u>33,193</u>
<i>Foundation (NSF)</i>						
059-331742	Y			22,967		22,967
<i>Health (NIH)</i>						
tate U WSU04044-A4	N			1,550		1,550
		<u>Pass-through entity total:</u>		<u>24,517</u>		<u>24,517</u>
<i>ment for the Humanities (NEH)</i>						
b WVHC 6074	N		21			21

FY09 SEFA Pass-through details

Award Title	Major Program ARRA	Urbana	Chicago	Springfield	All Campuses
<u>Pass-through entity total:</u>		<u>21</u>			<u>21</u>
<i>Agriculture (USDA)</i>					
U TTA LG-26519	N	5,489			5,489
<u>Pass-through entity total:</u>		<u>5,489</u>			<u>5,489</u>
<i>Services (HHS)</i>					
c HD-3-3345	Y		81,889		81,889
<u>Pass-through entity total:</u>			<u>81,889</u>		<u>81,889</u>
<i>Energy (DOE)</i>					
E 2007-MDN2-36	Y	11,056			11,056
<u>Pass-through entity total:</u>		<u>11,056</u>			<u>11,056</u>
<b>Family Services</b>					
<i>Protection Agency (EPA)</i>					
n Department of Health	Y		22,559		22,559
<u>Pass-through entity total:</u>			<u>22,559</u>		<u>22,559</u>

*Services* FY09 SEFA Pass-through details

Award Title	Major Program	ARRA	Urbana	Chicago	Springfield	All Campuses
<i>Transportation (DOT)</i>						
Health Monitoring	Y			38,901		38,901
				<u>38,901</u>		<u>38,901</u>
WHOI A100532	Y		58,568			58,568
			<u>58,568</u>			<u>58,568</u>
<i>Transportation (DOT)</i>						
e Board	Y			3,298		3,298
				<u>3,298</u>		<u>3,298</u>
<i>Health (NIH)</i>						
Food Technologies	Y			25,824		25,824
				<u>25,824</u>		<u>25,824</u>
<i>Neurological Disorders &amp; Stroke</i>						
Resistant Intervention Afte	Y			11,384		11,384

FY09 SEFA Pass-through details

<b>/ Award Title</b>	<b>Major Program</b>	<b>ARRA</b>	<b>Urbana</b>	<b>Chicago</b>	<b>Springfield</b>	<b>All Campuses</b>
/ A06760 M08288	Y			22,328		22,328
<i>Health (NIH)</i>						
KP1081246 A05187	Y			-1,118		-1,118
06379	Y			12,235		12,235
				<u>Pass-through entity total:</u>		<u>44,829</u>
<i>Foundation (NSF)</i>						
non IIP-0810523 SBIR	Y		14,107			14,107
			<u>Pass-through entity total:</u>	<u>14,107</u>		<u>14,107</u>
<i>Energy (DOE)</i>						
HZ 2008-05377 ANTC	Y		7,445			7,445
			<u>Pass-through entity total:</u>	<u>7,445</u>		<u>7,445</u>
			<b><u>Urbana</u></b>	<b><u>Chicago</u></b>	<b><u>Springfield</u></b>	<b><u>All Campuses</u></b>
<b>GRAND TOTALS pass-through funding:</b>			<b>74,918,559</b>	<b>42,583,189</b>	<b>2,570,406</b>	<b>120,072,154</b>

a major program

FY09 SEFA Pass-through details

**STATE OF ILLINOIS**  
**UNIVERSITY OF ILLINOIS**

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2009

**(1) Scope of Audit Pursuant to OMB Circular A-133**

All federal grant operations of the University of Illinois (University) are included in the scope of the audit pursuant to Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* (Single Audit). The Single Audit was performed in accordance with the provisions of the *OMB Circular A-133 Compliance Supplement*. Testing of all applicable compliance requirements, as described in the Compliance Supplement, was performed in accordance with the guidance provided by the Compliance Supplement. For programs not included in the Compliance Supplement, compliance testing was performed in accordance with the compliance requirements determined by researching the statutes, regulations, and grant agreements governing the individual programs or by researching the *Catalog of Federal Domestic Assistance*. Additionally, some agencies have developed audit guidance for programs not included in the Compliance Supplement. The University's major programs for which compliance testing was performed are as follows:

- Research and Development Cluster
- Cooperative Extension Services
- Supplemental Nutrition Assistance Program (SNAP)
- Education and Human Resources
- Student Financial Aid Cluster
- 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
- AIDS Education and Training Centers
- Temporary Assistance for Needy Families
- Child Care Development Funds Cluster
- Maternal and Child Health Services Block Grant to the States

The Department of Education has been designated as the University's cognizant agency for the Single Audit.

**(2) Fiscal Period Audited**

Single Audit testing procedures were performed for program transactions occurring during the fiscal year ended June 30, 2009, in accordance with OMB Circular A-133.

**(3) Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal awards activity of the University of Illinois for the year ended June 30, 2009, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.



**STATE OF ILLINOIS**  
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Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2009

The schedule designates federal awards as direct and pass-through. Direct awards represent federal funding awarded directly to the University by a federal funding agency. Pass-through awards are federal awards passed through a non-federal entity.

**(4) Major Programs**

In accordance with OMB Circular A-133, major programs of the University are an individual award or a number of awards in a category of federal awards determined to be major using a risk-based approach. The risk-based approach includes consideration of such criteria as current and prior audit experience, oversight by federal agencies and pass-through entities, and the inherent risk of the federal program. Under the risk-based approach, programs are classified as either "Type A" or "Type B." A Type A program is determined pursuant to formulas based on total federal awards expended. For the University, all programs with federal awards expended exceeding \$3 million are identified as Type A programs. Federal programs not identified as Type A programs are Type B programs.

**(5) Student Loan Programs**

As disclosed in the non-cash federal awards sections of the Schedule of Expenditures of Federal Awards, the Federal Direct Student Loans Program (CFDA 84.268) administered by the University awarded approximately \$186.2 million at the Urbana Campus and \$184.4 million at the Chicago Campus. The value of federal loans issued at the Springfield Campus under the Federal Family Education Loans program (CFDA 84.032) totaled approximately \$16.9 million.

There were no federal capital contributions received for the year ended June 30, 2009 under the Federal Perkins Loan Program (Perkins), the Health Professions Student Loans Program (HPSL), the Loans to Disadvantaged Students Program (LDS), or the Nursing Student Loans Program (Nursing). The Nurse Faculty Loan Program (NFLP) received \$51,672 in federal capital contributions for the year ended June 30, 2009.

The values of new loans issued to students for the year ended June 30, 2009 were approximately \$2.9 million for Perkins (CFDA 84.038), \$.8 million for HPSL (CFDA 93.342), \$8,500 for LDS (CFDA 93.342), \$33,180 for NFLP (CFDA 93.264), and \$51,573 for Nursing (CFDA 93.364).

The total loan balances outstanding at June 30, 2009 were approximately \$40.5 million for Perkins, \$8.1 million for HPSL, \$.5 million for LDS, \$.2 million for NFLP, and \$.6 million for Nursing.

**STATE OF ILLINOIS  
UNIVERSITY OF ILLINOIS**

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2009

**(6) Non-cash Federal Assistance**

The University of Illinois received a pass-through grant from Illinois Department of Human Services (IDHS) to review the applications of families seeking subsidized day care under the Temporary Assistance for Needy Families, Child Care Development Funds Cluster, and Social Services Block Grant programs. The applications were reviewed according to guidelines set by IDHS, who was the prime recipient of the federal funds. As a result of the University's application review, the State Comptroller distributed \$9,446,103 of federal funds to day care providers as follows:

	<b>CFDA Number</b>	<b>Non-Cash Assistance</b>
Temporary Assistance for Needy Families	93.558	\$ 5,411,672
Child Care Development Funds Cluster:		
Child Care and Development Block Grant	93.575	1,039,151
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	2,950,548
Social Services Block Grant	93.667	44,732
Total non-cash federal assistance		\$ 9,446,103

These federal funds which are paid directly by the State to the providers are considered to be non-cash federal assistance to the University. Although these amounts are not reported on the schedule of expenditures of federal awards, they have been included for purposes of determination of major programs.

**STATE OF ILLINOIS  
UNIVERSITY OF ILLINOIS**

Notes to Schedule of Expenditures of Federal Awards  
Year ended June 30, 2009

**(7) Subrecipient Payments**

Of the federal expenditures presented in the Schedule, the university provided federal awards to subrecipients as follows during the year ended June 30, 2009:

<b>Federal agency name</b>	<b>CFDA/ARRA/CFDA program name</b>	<b>Amount provided to subrecipients</b>
Agency for Healthcare Research and Quality (AHRQ):		
93.226	Research on Healthcare Costs, Quality and Outcomes	\$ 209,486
Agency for Toxic Substances and Disease Registry (ATSDR):		
93.208	Great Lakes Human Health Effects Research	23,689
Air Force:		
12.000	Department of Defense (general)	1,130,330
12.800	Air Force Defense Research Sciences Program	227,935
Air Force Office of Scientific Research (AFOSR):		
12.000	Department of Defense (general)	37,251
12.630	Basic, Applied, and Advanced Research in Science and Engineering	1,459,209
12.800	Air Force Defense Research Sciences Program	721,374
12.910	Research and Technology Development	2,818,560
Ames Research Center:		
43.000	National Aeronautics and Space Administration (general)	94,815
Army:		
12.431	Basic Scientific Research	158,566
Army Research Office (ARO):		
12.431	Basic Scientific Research	1,219,253
Bolling Air Force Base:		
12.000	Department of Defense (general)	553,791
Centers for Disease Control and Prevention (CDC):		
93.069	Public Health Emergency Preparedness	65,625
93.184	Disabilities Prevention	40,228
93.262	Occupational Safety and Health Program	128,370
93.283	Centers for Disease Control and Prevention Investigations and Technical Assistance	284,536
93.848	Digestive Diseases and Nutrition Research	7,418
93.940	HIV Prevention Activities Health Department Based	15,015
CERL Champaign:		
12.000	Department of Defense (general)	456,959
Corporation for National & Community Service:		
94.006	AmeriCorps	358,711
Defense Advanced Research Projects Agency (DARPA):		
12.000	Department of Defense (general)	127,559
12.910	Research and Technology Development	2,704,235
Defense Threat Reduction Agency (DTRA):		
12.351	Basic Scientific Research – Combating Weapons of Mass Destruction	311,463
DOE Chicago operations:		
81.000	Department of Energy (general)	255,252
FAA William J Hughes Technical Center:		
20.109	Air Transportation Centers of Excellence	2,824
Glenn Research Center at Lewis Field:		
43.000	National Aeronautics and Space Administration (general)	80,221
Goddard Space Flight Center:		
43.000	National Aeronautics and Space Administration (general)	448,414

**STATE OF ILLINOIS  
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Notes to Schedule of Expenditures of Federal Awards  
Year ended June 30, 2009

**(7) Subrecipient Payments (continued)**

<u>Federal agency name</u>	<u>CFDA/ARRA/CFDA program name</u>	<u>Amount provided to subrecipients</u>
Health Resources and Services Administration (HRSA):		
93.110	Maternal and Child Health Federal Consolidated Programs	\$ 5,000
93.145	AIDS Education and Training Centers	1,699,914
93.191	Allied Health Special Projects	(328)
93.249	Public Health Training Centers Grant Program	23,468
93.917	HIV Care Formula Grants	98,934
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	17,296
93.924	Ryan White HIV/AIDS Dental Reimbursements Community Based Dental Partnership	156,927
93.928	Special Projects of National Significance	120,594
Housing & Urban Development (HUD):		
14.218	Community Development Block Grants/Entitlement Grants	20,115
14.241	Housing Opportunities for Persons with AIDS	58,817
14.902	Lead Technical Studies Grants (B)	161,366
14.906	Y ARRA-Healthy Homes Technical Studies Grants	8,687
HRSA/BHPR/DADPHP (Health Resources and Services):		
93.914	HIV Emergency Relief Project Grants	68,255
Institute of Museum & Library Services (IMLS):		
45.313	Laura Bush 21st Century Librarian Program	73,217
John E Fogarty International Center:		
93.989	International Research and Research Training	71,377
Langley Research Center:		
43.000	National Aeronautics and Space Administration (general)	199,509
Lawrence Livermore National Lab:		
81.000	Department of Energy (general)	69,380
NASA Shared Services Center:		
43.000	National Aeronautics and Space Administration (general)	867,133
National Cancer Institute:		
93.393	Cancer Cause and Prevention Research	365,647
93.394	Cancer Detection and Diagnosis Research	633,862
93.395	Cancer Treatment Research	55,471
93.399	Cancer Control	432,722
National Center for Complementary & Alternative Medicine:		
93.213	Research and Training in Complementary and Alternative Medicine	(15,447)
National Center for Injury Prevention and Control:		
93.136	Injury Prevention and Control Research and State and Community Based Programs	143,928
National Center for Research Resources:		
93.389	National Center for Research Resources	258,890
National Energy Technology Laboratory (NETL):		
81.089	Fossil Energy Research and Development	5,745,777
National Eye Institute:		
93.867	Vision Research	215,802
National Heart Lung & Blood Institute:		
93.837	Cardiovascular Diseases Research	627,833
93.838	Lung Diseases Research	66,234
93.839	Blood Diseases and Resources Research	130,994
National Institute for Occupational Safety & Health:		
93.262	Occupational Safety and Health Program	43,831

**STATE OF ILLINOIS  
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Notes to Schedule of Expenditures of Federal Awards  
Year ended June 30, 2009

**(7) Subrecipient Payments (continued)**

<u>Federal agency name</u>	<u>CFDA/ARRA/CFDA program name</u>	<u>Amount provided to subrecipients</u>
National Institute of Allergy & Infectious Diseases:		
93.855	Allergy, Immunology and Transplantation Research	\$ 511,438
93.856	Microbiology and Infectious Diseases Research	916,596
National Institute of Biomedical Imaging & Bioengineering:		
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	26,086
National Institute of Child Health & Human Development:		
93.000	Department of Health and Human Services (general)	585,411
93.865	Child Health and Human Development Extramural Research	622,754
National Institute of Dental & Craniofacial Research:		
93.121	Oral Diseases and Disorders Research	19,035
National Institute of Diabetes & Digestive & Kidney Diseases:		
93.000	Department of Health and Human Services (general)	90,000
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	9,991
93.849	Kidney Diseases Urology and Hematology Research	150,674
National Institute of Environmental & Health Sciences:		
93.113	Environmental Health	302,822
National Institute of General Medical Sciences:		
93.390	Academic Research Enhancement Award	201,989
93.859	Biomedical Research and Research Training	1,786,776
National Institute of Justice:		
16.000	Department of Justice (general)	14,312
National Institute of Mental Health:		
93.242	Mental Health Research Grants	1,314,362
National Institute of Neurological Disorders & Stroke:		
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	354,034
National Institute of Nursing Research:		
93.361	Nursing Research	637,970
National Institute on Aging:		
93.866	Aging Research	328,956
National Institute on Deafness & Other Hearing Disorders:		
93.173	Research Related to Deafness and Communication Disorders	148,160
National Institute on Drug Abuse:		
93.279	Drug Abuse and Addiction Research Programs	445,769
National Institutes of Health (NIH):		
93.000	Department of Health and Human Services (general)	114,770
93.113	Environmental Health	5,038
93.115	Biometry and Risk Estimation Health Risks from	40,604
93.173	Research Related to Deafness and Communication Disorders	4,693
93.242	Mental Health Research Grants	57,123
93.273	Alcohol Research Programs	4,454
93.279	Drug Abuse and Addiction Research Programs	93,501
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	80,588
93.361	Nursing Research	18,514
93.393	Cancer Cause and Prevention Research	688,108
93.394	Cancer Detection and Diagnosis Research	138,958
93.837	Cardiovascular Diseases Research	453,993
93.839	Blood Diseases and Resources Research	280,979
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	32,921

**STATE OF ILLINOIS  
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Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2009

**(7) Subrecipient Payments (continued)**

<b>Federal agency name</b>	<b>CFDA/ARRA/CFDA program name</b>	<b>Amount provided to subrecipients</b>
National Institutes of Health (NIH), continued:		
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	\$ 85,377
93.855	Allergy, Immunology and Transplantation Research	197,549
93.859	Biomedical Research and Research Training	180,153
93.865	Child Health and Human Development Extramural Research	357,702
93.866	Aging Research	145,868
93.867	Vision Research	1,139,503
93.917	HIV Care Formula Grants	26,208
93.989	International Research and Research Training	24,408
National Library of Medicine:		
93.879	Medical Library Assistance	249,752
National Park Service:		
15.000	Department of the Interior (general)	4,326
Nat'l Center for Chronic Disease Prev & Health Promotion:		
93.135	Centers for Research and Demonstration for Health Promotion and Disease Prevention	96,965
Office of Naval Research (ONR):		
12.300	Basic and Applied Scientific Research	793,128
Social Security Administration:		
96.000	Social Security Administration (general)	450,242
SPAWAR Systems Center Pacific:		
12.910	Research and Technology Development	79,257
Substance Abuse & Mental Health Services Admin (SAMHSA):		
93.230	Consolidated Knowledge Development and Application (KD&A) Program	14,409
93.234	Traumatic Brain Injury State Demonstration Grant Program	194,293
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	38,558
United States Agency for International Development (AID):		
98.000	Agency for International Development (general)	75,088
United States Geological Survey:		
15.805	Assistance to State Water Resources Research Institutes	16,274
15.978	Upper Mississippi River System Long Term Resource Monitoring Program	118,524
US Army Corps of Engineers:		
12.114	Collaborative Research and Development	27,738
US Army Medical Research Acquisition:		
12.000	Department of Defense (general)	142,136
12.420	Military Medical Research and Development	61,778
US Department of Agriculture (USDA):		
10.000	Department of Agriculture (general)	19,722
10.206	Grants for Agricultural Research Competitive Research Grants	35,223
10.500	Cooperative Extension Service	12,120
10.559	Summer Food Service Program for Children	353,864
US Department of Education:		
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	551,852
84.116	Fund for the Improvement of Postsecondary Education	324
84.133	National Institute on Disability and Rehabilitation Research	833,557
84.305	Education Research, Development and Dissemination	45,585
84.324	Research in Special Education	236,177
84.325	Special Education – Personnel Development to Improve Services and Results for Children	10,512

**STATE OF ILLINOIS  
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Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2009

**(7) Subrecipient Payments (continued)**

<u>Federal agency name</u>	<u>CFDA/ARRA/CFDA program name</u>	<u>Amount provided to subrecipients</u>
US Department of Education, continued:		
84.359	Early Reading First	\$ 134,001
84.367	Improving Teacher Quality State Grants	39,612
84.369	Grants for State Assessments and Related Activities	18,930
US Department of Energy (DOE):		
81.000	Department of Energy (general)	417,150
81.041	State Energy Program	373,606
81.086	Conservation Research and Development	26,378
81.087	Renewable Energy Research and Development	73,044
81.119	State Energy Program Special Projects	40,000
US Department of Homeland Security (USDHS):		
97.044	Assistance to Firefighters Grant	16,000
US Department of Justice (DOJ):		
16.000	Department of Justice (general)	5,511
16.540	Juvenile Justice and Delinquency Prevention Allocation to States	18,302
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grant Program	18,828
16.710	Public Safety Partnership and Community Policing Grants	175,099
16.744	Anti-Gang Initiative	3,569
US Department of Transportation (DOT):		
20.200	Highway Research and Development Program	5,550
20.205	Highway Planning and Construction	183,179
20.600	State and Community Highway Safety	5,000
US Dept of Commerce NOAA:		
11.417	Sea Grant Support	485,424
11.419	Coastal Zone Management Administration Awards	87,612
11.480	National Ocean Service Intern Program (B)	40,132
US Environmental Protection Agency (EPA):		
66.305	Compliance Assistance Support for Services to the Regulated Community and Other Assistance Providers	29,190
66.460	Nonpoint Source Implementation Grants	7,465
66.500	Environmental Protection – Consolidated Research	48,961
66.509	Science To Achieve Results (STAR) Research Program	24,045
66.716	Research, Development, Monitoring, Public Education, Training, Demonstrations and Studies	9,000
US Fish & Wildlife:		
15.000	Department of the Interior (general)	18,511
15.608	Fish and Wildlife Management Assistance	88,546
15.634	State Wildlife Grants	52,819
US Health & Human Services (HHS):		
93.000	Department of Health and Human Services (general)	130,974
93.008	Medical Reserve Corps Small Grant Program	186,785
93.110	Maternal and Child Health Federal Consolidated Programs	64,774
93.575	Child Care and Development Block Grant	33,259
93.600	Head Start	865,427
94.006	AmeriCorps	13,267
US Library of Congress:		
42.000	Library of Congress (general)	138,094
42.006	Library of Congress Constituent and Collection Services	71,897
US NASA:		
43.000	National Aeronautics and Space Administration (general)	85,018
43.002	Technology Transfer	12,262

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Notes to Schedule of Expenditures of Federal Awards  
Year ended June 30, 2009

**(7) Subrecipient Payments (continued)**

<u>Federal agency name</u>	<u>CFDA/ARRA/CFDA program name</u>	<u>Amount provided to subrecipients</u>
US National Endowment for the Humanities (NEH):		
45.169	Promotion of the Humanities Office of Digital Humanities	\$ 22,727
US National Science Foundation (NSF):		
47.000	National Science Foundation (general)	33,050
47.041	Engineering Grants	2,391,951
47.049	Mathematical and Physical Sciences	712,739
47.050	Geosciences	288,396
47.070	Computer and Information Science and Engineering	1,357,140
47.074	Biological Sciences	993,321
47.075	Social, Behavioral, and Economic Sciences	54,828
47.076	Education and Human Resources	202,688
47.078	Polar Programs	14,800
47.080	Office of Cyberinfrastructure	283,082
US Small Business Administration:		
59.000	Small Business Administration (general)	43,885
USDA Agricultural Research Service (ARS):		
10.001	Agricultural Research Basic and Applied Research	738,231
10.206	Grants for Agricultural Research Competitive Research Grants	66,843
USDA Coop State Rsrch Educ & Ext Serv (CSREES):		
10.000	Department of Agriculture (general)	147,733
10.200	Grants for Agricultural Research, Special Research Grants	461,086
10.206	Grants for Agricultural Research Competitive Research Grants	3,011,543
10.217	Higher Education Challenge Grants	91,365
10.303	Integrated Programs	253,626
USDA Forest Service (FS):		
10.000	Department of Agriculture (general)	20,514
USDA Natural Resources Conservation Service (NRCS):		
10.902	Soil and Water Conservation	40,778