



**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Report on Federal Awards in Accordance  
with OMB Circular A-133

Year ended September 30, 2004

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Table of Contents

	<b>Page</b>
<b>Part I Federal Award Programs</b>	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	3
Schedule of Expenditures of Federal Awards for the Year ended September 30, 2004	6
Schedule of Expenditures of Federal Awards by Federal Agency for the Year ended September 30, 2004	19
Notes to Schedules of Expenditures of Federal Awards and Expenditures of Federal Awards by Federal Agency	20
<b>Part II Findings and Questioned Costs</b>	
Schedule of Findings and Questioned Costs for the Year ended September 30, 2004	24

**PART I**  
**FEDERAL AWARD PROGRAMS**



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**Independent Auditors' Report on Internal Control over  
Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards***

The Board of Trustees of The University of Alabama and  
the President of the University of Alabama at Birmingham:

We have audited the financial statements of the business-type activities and each major fund of The University of Alabama at Birmingham (the University), one of the campuses of the University of Alabama System, which is a component unit of the State of Alabama, as of and for the year ended September 30, 2004, which collectively comprise the University's basic financial statements, and have issued our report thereon dated December 10, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the University's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the basic financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the University's ability to record, process, summarize, and report financial data consistent with the assertions of management in the basic financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 04-1, 04-2, and 04-3.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 04-1 to be a material weakness.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations,



contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the University in a separate letter dated December 10, 2004.

This report is intended solely for the information and use of the University, the Board of Trustees of the University of Alabama, 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

December 10, 2004



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

The Board of Trustees of The University of Alabama and  
the President of the University of Alabama at Birmingham:

### **Compliance**

We have audited the compliance of The University of Alabama at Birmingham (the University) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2004, except those requirements discussed in the third following paragraph. 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.

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 consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the University's compliance with those requirements.

In our opinion, 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 September 30, 2004. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 04-4 through 04-6.

We did not audit the University's compliance with requirements governing student loan repayments. Those requirements govern functions that are performed by Educational Loan Servicing, LLC d/b/a Campus Partners (Campus Partners). Since we did not apply auditing procedures to satisfy ourselves as to compliance with those requirements, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on compliance with those requirements.



Campus Partners' compliance with the requirements governing the functions that it performs for the University was examined by other accountants whose report has been furnished to us. The report of the other accountants indicates that compliance with those requirements was examined in accordance with the U.S. Department of Education's Audit Guide, *Compliance Audits (Attestation Engagements) of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*. Based on our review of the service organization accountants' report, we have determined that all of the compliance requirements included in the *Compliance Supplement* that are applicable to the major programs in which the University participates are addressed in either our report or the report of the service organization accountants. Further, based on our review of the service organization accountants' report, we have determined that it does not contain any findings of noncompliance that would have a direct and material effect on the University's major programs.

### **Internal Control over Compliance**

The management of the University is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the 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 and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Requirements governing student loan repayments are performed by Campus Partners. Internal control over compliance relating to such functions was reported on by other accountants in accordance with the U.S. Department of Education's Audit Guide, *Compliance Audits (Attestation Engagements) of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*. A copy of the service organization accountants' report has been furnished to us. However, the scope of our work did not extend to internal control maintained at Campus Partners.

Our consideration of the internal control over compliance would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

### **Schedules of Expenditures of Federal Awards and Expenditures of Federal Awards by Federal Agency**

We have audited financial statements of the business-type activities and each major fund of the University as of and for the year ended September 30, 2004, and have issued our report thereon dated December 10, 2004. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the University's 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. The accompanying schedule of expenditures of federal awards by federal agency is also presented for purposes of additional analysis and is also 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.



This report is intended solely for the information and use of the University, the Board of Trustees of the University of Alabama, 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

December 10, 2004, except as to  
Compliance and Internal Control  
over Compliance, which is as of  
May 6, 2005



**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Schedule of Expenditures of Federal Awards

Year ended September 30, 2004

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
Major programs:				
Research and development:				
U.S. Department of Agriculture:				
Direct:				
Grants for Agricultural Research			10.206	\$ 206,205
Pass-Through:				
Initiative for Future Agriculture and Food Systems	Baylor	4600404357	10.302	1,653
Initiative for Future Agriculture and Food Systems	Baylor	4600507877	10.302	6,595
Contract	The Nature Conservancy	893-0001	10.RD	9,587
Total Pass-Through				<u>17,835</u>
Total U.S. Department of Agriculture				<u>224,040</u>
U.S. Department of Commerce:				
Pass-Through:				
Sea Grant Support	Univ. Southern Mississippi	R/SP-9	11.417	13,359
Sea Grant Support	Univ. Southern Mississippi	R/SP-8	11.417	18,930
Sea Grant Support	Univ. Southern Mississippi	NA16RG2258	11.417	43,528
Sea Grant Support	Univ. Southern Mississippi	E/O-16	11.417	1,584
Undersea Research	Univ. of Mississippi	04-02-053	11.430	15,485
Total U.S. Department of Commerce				<u>92,886</u>
U.S. Department of Defense:				
Direct:				
Basic & Applied Scientific Research			12.300	1,056,045
Military Medical Research and Dev.			12.420	3,546,289
Basic Scientific Research			12.431	774,945
Contract #C02-1039			12.RD	35,118
Contract #MDA972-01-1-0030			12.RD	73,183
Contract #F08637-02-C-7027			12.RD	27,309
Contract #DAAE24-02-P-0104			12.RD	27,456
Contract #W81XWH-04-1-0079			12.RD	29,422
Contract #W81XWH-04-1-0185			12.RD	32,113
Contract #W81XWH-04-1-0025			12.RD	22,849
Contract #W81XWH-04-1-0442			12.RD	43,113
Total Direct				<u>5,667,842</u>
Pass-Through:				
Basic & Applied Scientific Research	Indiana University	N000014-01-1-0746	12.300	121,361
Military Medical Research and Dev.	Pittsburgh	401039-1	12.420	37,205
Military Medical Research and Dev.	Virtual Drug	DAMD17-02-2-0039	12.420	21,306
Basic Scientific Research	University of Alabama	03-028	12.431	71,223
Contract	UAB Research Foundation	VDDI	12.RD	179,267
Contract	ATA	03-033	12.RD	10,910
Contract	HPT	2004-403	12.RD	83,343
Contract	MSU	301166-0608	12.RD	64,278
Contract	MSU	301165-0608	12.RD	65,445
Contract	MSU	301379	12.RD	528,503
Contract	MSU	301167-0608	12.RD	48,602
Contract	MSU	N62306-01-D-7110/0044	12.RD	13,674
Contract	MSU	N62306-01-D-7110/0054	12.RD	6,180
Contract	MSU	302133	12.RD	3,341
Contract	MSU	301497	12.RD	(9,686)
Contract	MSU	301488	12.RD	65,551
Contract	Sverdrup Tech.	T03-54	12.RD	52,358
Contract	Vanderbilt	16741-S1	12.RD	136,334
Contract	Medteams	02-005	12.RD	79,541
Contract	Carolina	HV2818	12.RD	97,768
Contract	Advanced Technology Inst.	20011080	12.RD	126,430
Contract	Tuskegee Univ.	DACA42-01-C-0039	12.RD	2,528
Contract	Tulane	N000140111032	12.RD	131,258
Contract	Anteon	F33615-98-D-3210	12.RD	83
Total Pass-Through				<u>1,936,803</u>
Total U.S. Department of Defense				<u>7,604,645</u>
U.S. Department of Interior:				
Direct:				
Fish and Wildlife Management Assistance			15.608	128,076
U.S. Department of Justice:				
Direct:				
Drug Court Discretionary Grant Program			16.585	45,255
Com. Prosecution and Project Safe Neighborhoods			16.609	43,713
Total Direct				<u>88,968</u>
Pass-Through:				
Drug Court Discretionary Grant Program	OK City National Mem. Inst.	2000-DT-CX-K002	16.585	69,154
Total U.S. Department of Justice				<u>158,122</u>

**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Schedule of Expenditures of Federal Awards

Year ended September 30, 2004

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
U.S. Department of Labor:				
Direct:				
Contract #J-9-P-2-0035			17.RD	\$ 133,720
U.S. Department of Transportation:				
Direct:				
University Transportation Centers Program			20.701	1,756,287
Pass-Through:				
Highway Planning and Construction	RPC	203038	20.205	92,269
Highway Planning and Construction	RPC	201733	20.205	60,222
Highway Planning and Construction	RPC	None	20.205	205,321
University Transportation Centers Program	Univ. of Alabama	03-017	20.701	(4,986)
University Transportation Centers Program	Univ. of Alabama	01-084	20.701	(3,774)
University Transportation Centers Program	Univ. of Alabama	04-001	20.701	5,762
University Transportation Centers Program	Univ. of Alabama	04-003	20.701	8,082
University Transportation Centers Program	Univ. of Alabama	04-004	20.701	20,174
University Transportation Centers Program	Univ. of Alabama	04-005	20.701	66,625
University Transportation Centers Program	Univ. of Alabama	04-006	20.701	21,725
University Transportation Centers Program	Univ. of Alabama	04-013	20.701	7,720
University Transportation Centers Program	Univ. of Alabama	04-215	20.701	21,394
University Transportation Centers Program	Univ. of Alabama	01-085	20.701	870
University Transportation Centers Program	Univ. of Alabama	01-095	20.701	1,427
University Transportation Centers Program	Univ. of Alabama	DTRS98-G0028	20.701	38,973
University Transportation Centers Program	Univ. of Alabama	02-050	20.701	4,303
University Transportation Centers Program	Univ. of Alabama	02-072	20.701	10,916
University Transportation Centers Program	Univ. of Alabama	03-020	20.701	9,691
University Transportation Centers Program	Univ. of Alabama	02-071	20.701	24,057
University Transportation Centers Program	Univ. of Alabama	03-006	20.701	18,024
University Transportation Centers Program	Univ. of Alabama	02-081	20.701	11,781
University Transportation Centers Program	Univ. of Alabama	03-032	20.701	11,909
University Transportation Centers Program	Univ. of Alabama	00-004	20.701	4,562
University Transportation Centers Program	Univ. of Alabama	03-010	20.701	27,782
Contract	Univ. of Alabama in Huntsville	2003-060	20.RD	13,886
Contract	Univ. of Alabama in Huntsville	2003-130	20.RD	2,986
Contract	AL Dept of Transportation	930-517	20.RD	61,134
Contract	AL Dept of Transportation	930-549	20.RD	72,836
Contract	AL Dept of Transportation	930-560	20.RD	27,956
Contract	AL Dept of Transportation	930-587	20.RD	62,589
Contract	Brain Trauma Foundation	None	20.RD	12,352
Contract	Southern Research Institute	AL-26-7001	20.RD	205,440
Contract	AL Dept of Transportation	HPP-1602	20.RD	260,923
Total Pass-Through				1,384,931
Total U.S. Department of Transportation				3,141,218
National Aeronautics and Space Administration:				
Direct:				
Technology Transfer			43.002	6,717,184
Contract #H-36947D			43.RD	31,743
Contract #NAS8-99059			43.RD	430,849
Contract #NAS8-02062			43.RD	94,248
Total Direct				7,274,024
Pass-Through:				
Technology Transfer	Univ. of AL in Huntsville	NCC8-243	43.002	1,350
Technology Transfer	Univ. of AL in Huntsville	2003-281	43.002	87,694
Technology Transfer	Tuskegee Univ.	NAG3-2654	43.002	9,623
Technology Transfer	Inst. Techno. Dev.	NCC8-221	43.002	145,193
Technology Transfer	Univ. of Florida	NCC3-994	43.002	513,780
Contract	Diversified	NAS8-02005	43.RD	4,438
Contract	Univ. of AL in Huntsville	2002-035	43.RD	18,342
Contract	Univ. of AL in Huntsville	2002-081	43.RD	319,238
Contract	LMSO	GE95496J62	43.RD	1,135,507
Contract	Univ. of California	2090GDB152	43.RD	40,794
Total Pass-Through				2,275,959
Total National Aeronautics and Space Administration				9,549,983
National Science Foundation:				
Direct:				
Engineering Grants			47.041	264,129
Mathematical & Physical Sciences			47.049	661,089
Computer and Information Science and Engineering			47.070	387,619
Biological Sciences			47.074	974,386
Social, Behavioral, and Economic Sciences			47.075	185,773
Educational & Human Resources			47.076	52,489
Polar Programs			47.078	129,044
Total Direct				2,654,529

**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Schedule of Expenditures of Federal Awards

Year ended September 30, 2004

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
Pass-Through:				
Engineering Grants	Maryland	Z42620	47.041	\$ 30,589
Computer and Information Sci. & Eng.	SURA	2002-103	47.070	46,823
Computer and Information Sci. & Eng.	Cornell Univ.	38002-7009	47.070	586,158
Biological Sciences	Civilian Research Foundation	RU-E2-2285-MO-04	47.074	2,685
Biological Sciences	Auburn University	04-S-420636	47.074	14,290
Educational & Human Resources	Birmingham Southern College	DUE-0126478	47.076	696
Educational & Human Resources	Univ. of Mississippi	EPS-0083128	47.076	3,031
Educational & Human Resources	Auburn University	01-CE-420075	47.076	542
Educational & Human Resources	Univ. of Alabama	01-016	47.076	47,848
Educational & Human Resources	Univ. of Alabama in Huntsville	2001-354	47.076	21,751
Contract	Sioux Manufacturing	DMI-0238610	47.RD	41,601
Contract	Vista Engineering	None	47.RD	17,012
Contract	Puerto Rico	N00014011104	47.RD	10,254
Total Pass-Through				823,280
Total National Science Foundation				3,477,809
Tennessee Valley Authority:				
Direct:				
Contract #98RE4-233022			62.RD	25,928
U.S. Department of Veterans Affairs:				
Direct:				
Contract #V247P-1075			64.RD	44,948
Contract #508-D35024			64.RD	5,550
Contract #508-D4522			64.RD	4,114
Contracts- Intergovernmental Personnel Agreements			64.RD	1,631,674
Total U.S. Department of Veterans Affairs				1,686,286
U.S. Environmental Protection Agency:				
Direct:				
Environmental Education Grants			66.951	9,379
Pass-Through:				
Env. Protection-Consolidated Research	Univ. of South Alabama	01-000279	66.500	22,955
Env. Protection-Consolidated Research	Health Effects Inst.	R-824835	66.500	28,256
Total Pass-Through				51,211
Total U.S. Environmental Protection Agency				60,590
U.S. Department of Energy:				
Direct:				
Office of Science Financial Assistance Program			81.049	259,152
University Coal Research			81.057	28,843
Conservation Research and Dev.			81.086	933,107
Total Direct				1,221,102
Pass-Through:				
Office of Science Financial Assistance Program	Washington Univ.	209280S/W	81.049	(4,505)
Office of Science Financial Assistance Program	Techsavants Inc.	DE-FG02-01ER83336	81.049	87,174
Office of Science Financial Assistance Program	Univ. of Alabama	None	81.049	1,186
Conservation Research and Dev.	Gas Tech. Inst.	K129276	81.086	3,500
Renewable Energy Research and Dev.	SRI	DE-FG36-02GO12024	81.087	13,082
Stewardship Science Grant Program	Carnegie	4-3327-32	81.112	25,524
Contract	Sandia	117320	81.RD	50,748
Contract	Los Alamos	W-7405-ENG36	81.RD	97,322
Contract	Sandia	100941	81.RD	11,971
Contract	L.Livermore	B50680	81.RD	63,484
Contract	SRI	S02-007	81.RD	(25,233)
Total Pass-Through				324,253
Total U.S. Department of Energy				1,545,355
U.S. Department of Education:				
Direct:				
National Institute on Disability and Rehab. Res.			84.133	1,551,970
Graduate Assistance in Areas of National Need			84.200	329,856
Total Direct				1,881,826
Pass-Through:				
Special Education-Grants to States	ASDE	C4U0279	84.027	6,150
Fund for the Improvement of Postsecondary Ed.	Univ. of Kentucky	P116J030041	84.116	4,722
Preparing Tomorrow's Teachers to Use Technology	Univ. of South Alabama	04-04	84.342	1,318
Preparing Tomorrow's Teachers to Use Technology	East Tenn. State Univ.	P342A010085	84.342	15,014
Contract	Craig Hospital	2677	84.RD	12,242
Total Pass-Through				39,446
Total U.S. Department of Education				1,921,272

**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Schedule of Expenditures of Federal Awards

Year ended September 30, 2004

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
U.S. Department of Health & Human Services:				
Direct:				
Food and Drug Administration Research			93.103	\$ 134,113
Biological Response to Environmental Health			93.113	3,328,379
Oral Disease & Disorders Research			93.121	2,344,068
Centers for Res. & Dev.-Health Promotion & Dis. Prev.			93.135	3,132,022
Injury Prevention & Control			93.136	1,865,891
HIV Demo. Program for Children, Adolescents, & Women			93.153	859,027
Research Related to Deafness & Communication			93.173	949,039
Research and Train. in Complementary and Alternative Med.			93.213	41,517
Health Care Systems Cost and Access Res. & Dev.			93.226	1,231,398
Consolidated Knowledge Dev. & Application Program			93.230	11,120
National Center on Sleep Disorders Research			93.233	72,505
Mental Health Research Grants			93.242	2,914,439
SAMHSA-Proj. of Regional & National Significance			93.243	436,154
Occupational Safety and Health Research Grants			93.262	104,916
Alcohol Research Programs			93.273	2,082,048
Drug Abuse Research Programs			93.279	2,735,862
Center for Disease Control & Pre.-Investigation & Tech.			93.283	400,195
Biomedical Imaging Research			93.286	266,051
Comparative Medicine			93.306	1,162,493
Clinical Research			93.333	3,720,970
Nursing Research			93.361	1,996,656
Biomedical Technology			93.371	(2,605)
Minority Biomedical Research Support			93.375	487,581
Research Infrastructure			93.389	410,628
Cancer Cause & Prevention Research			93.393	2,010,732
Cancer Detection & Diagnosis Research			93.394	768,580
Cancer Treatment Research			93.395	5,454,056
Cancer Biology Research			93.396	4,108,471
Cancer Centers Support			93.397	14,932,075
Cancer Research Manpower			93.398	579,278
Cancer Control			93.399	4,999,105
Univ. Centers for Excellence in Developmental Disabilities			93.632	87,139
Cell Biology and Biophysics Research			93.821	1,043,820
Heart & Vascular Disease Research			93.837	15,956,607
Lung Disease Research			93.838	4,193,707
Blood Disease & Resources Research			93.839	2,089,379
Arthritis, Musculoskeletal & Skin Diseases			93.846	6,595,314
Diabetes, Endocrinology & Metabolism			93.847	6,352,200
Digestive Diseases & Nutrition Research			93.848	7,127,142
Kidney Disease, Urology & Hematology			93.849	6,207,648
Clinical Res. Related to Neurological Disorders			93.853	12,989,246
Biological Basis Research in the Neurosciences			93.854	2,321,050
Allergy, Immunology & Transplantation			93.855	5,917,348
Microbiology & Infectious Diseases			93.856	27,855,247
Pharmacology, Physiology, and Biological Chem. Res.			93.859	2,053,738
Genetics and Developmental Biology Research			93.862	739,099
Population Research			93.864	1,582,677
Research for Mothers & Children			93.865	8,715,801
Aging Research			93.866	4,687,257
Vision Research			93.867	3,744,290
Medical Library Assistance			93.879	18,138
Grants for Residency Train. in Primary Care Med. and Dent.			93.884	1,654
Project Grants for Renovations or Construction			93.887	4,271,165
Center for Medical Rehabilitation Research			93.929	1,683,329
Fogarty International Res. Collaboration Award			93.934	179,272
Epidemiological Research Studies of AIDS and HIV			93.943	1,099,118
Coop. Agree. to Support State-Based Infant Health Init.			93.946	603,910
Special Minority Initiatives			93.960	313,925
Preventive Health Services-Sexually Trans. Dis. Control			93.977	315,449
Preventive Health Services-Sexually Trans. Dis. Research			93.978	24,242
International Research and Research Training			93.989	66,060
Contract #N01-CN-35105			93.RD	109,808
Contract #N01-CN-15109			93.RD	(30,062)
Contract #N01-AI-30021			93.RD	545,954
Contract #200-2001-00096			93.RD	129,712
Contract #N01-CN-25101			93.RD	88,014
Contract #N01-CN-25105			93.RD	200,216
Contract #N01-CN-25003			93.RD	29,659
Contract #N01-AI-65306			93.RD	(139,102)
Contract #200-00-0022			93.RD	216,463
Contract #N01-HV-68166			93.RD	31,652
Contract #N01-CN-25112			93.RD	162,018
Contract #N01-CN-25115			93.RD	93,590
Contract #N01-AI-30025			93.RD	3,330,613
Contract #N01-LM-33513			93.RD	496,759
Contract #263-MQ-822598			93.RD	9,053
Contract #N01-CN-25127			93.RD	173,782
Contract #N01-CN-95023			93.RD	11,849
Contract #N01-WH-32105			93.RD	1,370,076

**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Schedule of Expenditures of Federal Awards

Year ended September 30, 2004

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
Contract #N01-CN-35103			93.RD	\$ 135,351
Contract #N01-CN-35104			93.RD	212,800
Contract #N01-CN-35109			93.RD	158,682
Contract #N01-CN-35006			93.RD	178,846
Contract #N01-CN-35115			93.RD	272,970
Contract #N01-CM-07111			93.RD	113,592
Contract #N01-HC-05188			93.RD	663,224
Contract #N01-CN-05110			93.RD	129,881
Contract #N01-CN-05108			93.RD	21,083
Contract #N01-AI-30049			93.RD	726,205
Contract #N01-CN-05118			93.RD	28,225
Contract #N01-AR-02247			93.RD	755,704
Contract #N01-CN-05120			93.RD	15,325
Contract #N01-CN-05119			93.RD	52,555
Contract #200-2001-00096			93.RD	2,278
Contract #467-MZ-002133			93.RD	4,418
Contract #N01-AI-15440			93.RD	1,007,080
Contract #26200433001C			93.RD	15,698
Contract #266200400036C			93.RD	130,149
Contract #N01-AI-15439			93.RD	560,040
Contract #N01-CN-75022-70			93.RD	3,550,334
Contract #N01-CN-85183			93.RD	185,444
Contract #N01-CN-15128			93.RD	28,433
Contract #200-2001-00130			93.RD	990,590
Contract #N01-AI-85347			93.RD	60,166
Contract #N01-HD-83293			93.RD	49,367
Contract #N01-HC-48047			93.RD	218,790
Contract #N01-CN-85174			93.RD	157
Contract #N01-CN-85076			93.RD	6,652
Contract #N01-AI-85338			93.RD	688,087
Contract #N01-HC-95095			93.RD	1,686,874
Contract #N01-CN-85181			93.RD	2,293
Contract #N01-DE-52605			93.RD	73,376
Contract #N01-CN-15123			93.RD	52,443
Contract #N01-CN-015136			93.RD	138,264
Contract #041PA09656			93.RD	24,639
Total Direct				212,141,804
<b>Pass-Through:</b>				
National Family Caregiver Support	Jefferson Co. OSCS	03-178	93.052	7,566
National Family Caregiver Support	Jefferson Co. OSCS	03-32	93.052	27,881
Maternal and Child Health Federal Consolidates Prog.	AL Medicaid Agency	Unknown	93.110	9,365
Maternal and Child Health Federal Consolidates Prog.	Christ Comm.Med. Clinic	Unknown	93.110	5,487
Maternal and Child Health Federal Consolidates Prog.	MCHB-Sickle Cell	U93MC00217	93.110	(200)
Maternal and Child Health Federal Consolidates Prog.	Sickle Cell Foundation	H46MC00236	93.110	27,500
Maternal and Child Health Federal Consolidates Prog.	Sickle Cell Foundation	H46MC01763	93.110	1,951
Maternal and Child Health Federal Consolidates Prog.	ADPH	C40118192	93.110	5,222
Maternal and Child Health Federal Consolidates Prog.	JHU	8306-70338-X	93.110	73,812
Biological Response to Environmental Health Hazards	Univ. of Louisville	P01ES011860	93.113	18,682
Biological Response to Environmental Health Hazards	Fox Chase	U01ES012771	93.113	237,418
Applied Toxicology Research and Testing	U of Texas	R01ES09912	93.115	18,613
Projects for Tuberculosis Control Prog.	ADPH	C30117235	93.116	63,255
Projects for Tuberculosis Control Prog.	ADPH	C40118002	93.116	11,225
Oral Disease & Disorders Research	UI	4000504414	93.121	18,703
Oral Disease & Disorders Research	Univ. of North Carolina-Chapel Hill	531882	93.121	336,387
Oral Disease & Disorders Research	Univ. of North Carolina-Chapel Hill	532063	93.121	99,620
Oral Disease & Disorders Research	Oregon Health Sci.	R01DE14386	93.121	24,581
Oral Disease & Disorders Research	Meharry Med. College	U54NS41071	93.121	287,195
Oral Disease & Disorders Research	Vine Brook Rsch Corp.	J-03-031-S	93.121	2,108
Emergency Medical Services for Children	ADPH	C20113078	93.127	500
Grants to Increase Organ Donation	UAB-HSF	H39OT00055	93.134	26,043
Centers for Res. & Dev.-Health Promotion & Dis. Prev.	Elizabeth Glaiser	CDC-02-01-0-004-04	93.135	1,515,901
AIDS Education and Training Centers	Emory University	H4AHA00067	93.145	146,859
Human Genome Research	Univ of Rochester	412189-G	93.172	588
Human Genome Research	Mass. General Hospital	R01HG01831	93.172	2,807
Ed. Health Prof.-Environment Hazardous	Group Health	7901	93.200	6,248
Ed. Health Prof.-Environment Hazardous	Group Health	9301	93.200	74,839
Human Health Studies Applied Research and Dev.	Jacksonville State	440000	93.206	27,879
Research and Training in Alternative Medicine	Purdue	P50AT00477	93.213	592,985
Research on Healthcare Costs, Quality & Outcomes	Morehouse	R24HS011617	93.226	72,645
Research on Healthcare Costs, Quality & Outcomes	Univ of New Mexico	None	93.226	5,162
Consolidated KD&A Program	FCB	None	93.230	179
Policy Research and Evaluation Grants	UKRF	4-66359-04-005	93.239	19,319
Mental Health Research Grants	Yale	R01MH61940	93.242	45,467
Public Health Training Centers Grant Program	Tulane University	D20HP00012	93.249	104,978
Rural Access to Emergency Devices Grant	ADPH	C30117233	93.259	9,014
Rural Access to Emergency Devices Grant	ADPH	C40118211	93.259	15,968
Occupational Safety and Health Research Grants	Riverbend	R43OH03881	93.262	7,426
Drug Abuse Research Programs	Univ of Alabama	02-076	93.279	29,568
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C30117085	93.283	69,061
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C30117283	93.283	93,733

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Schedule of Expenditures of Federal Awards

Year ended September 30, 2004

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C40118159	93.283	\$ 22,993
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C40118154	93.283	19,291
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C40118158	93.283	19,609
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C40118165	93.283	20,073
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C40118182	93.283	42,715
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C40118173	93.283	30,391
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	None	93.283	83,355
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	CEP-34-PV-04	93.283	58,785
Center for Dis. Control & Pre.-Investigation & Tech.	Tulane University	U62/CCU622410	93.283	95,984
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C30117285	93.283	6,858
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C40118252	93.283	4,100
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C40118269	93.283	1,573
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C40118270	93.283	7,223
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C30117140	93.283	87,443
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C30117293	93.283	(6,371)
Center for Dis. Control & Pre.-Investigation & Tech.	ASPH	S2070-22/23	93.283	166,528
Center for Dis. Control & Pre.-Investigation & Tech.	ASPH	S1451-20/22	93.283	19,853
Center for Dis. Control & Pre.-Investigation & Tech.	ASPH	S2187-22/22	93.283	19,451
Center for Dis. Control & Pre.-Investigation & Tech.	ASPH	S2187-22/23	93.283	85,108
Center for Dis. Control & Pre.-Investigation & Tech.	International Soc. For Travel Med.	U50/CCU4112347	93.283	22,466
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C40118080	93.283	11,512
Center for Dis. Control & Pre.-Investigation & Tech.	Hemophilia of CA	U27/CCU413118	93.283	58,965
Center for Dis. Control & Pre.-Investigation & Tech.	ASPH	U36/CCU300430	93.283	5,090
Center for Dis. Control & Pre.-Investigation & Tech.	ASPH	A1105-21/21	93.283	78,004
Center for Dis. Control & Pre.-Investigation & Tech.	ASPH	A1001-21/21	93.283	712,550
Center for Dis. Control & Pre.-Investigation & Tech.	Tulane University	None	93.283	23,045
Center for Dis. Control & Pre.-Investigation & Tech.	ASPH	S1937-21/22	93.283	3,435
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C30117245	93.283	524
Center for Dis. Control & Pre.-Investigation & Tech.	ADPH	C40118245	93.283	33,280
NIH Pediatric Research Loan Repayment Program	Univ. of Minnesota	S1002-19/19	93.285	1,124
Discovery and Applied Research	Univ. of Oklahoma	2004-15	93.286	71,121
Bioengineering Research	Univ of Connecticut	272803	93.287	27,931
Nursing Research	UA	U01NR04261	93.361	132,293
Nursing Research	RUSH	R01NR05200	93.361	51,790
Nursing Research	Miriam Hospital	R01NR07960	93.361	14,488
Nursing Research	Univ. of Arkansas	R01DK054041	93.361	161,781
Research Infrastructure	UAF	02-0054	93.389	40,970
Research Infrastructure	Baylor	4600497849	93.389	38,828
Cancer Cause & Prevention Research	Albert Einstein	R01CA77290	93.393	3,847
Cancer Cause & Prevention Research	Univ of North Carolina	531796	93.393	72,262
Cancer Cause & Prevention Research	Univ. of Memphis	5346	93.393	72
Cancer Cause & Prevention Research	UG	RR211-249/751336	93.393	30,533
Cancer Detection and Diagnosis Research	Oklahoma	2004-21	93.394	46,028
Cancer Detection and Diagnosis Research	JHU	8109-59660-X	93.394	39,839
Cancer Detection and Diagnosis Research	ACRIN	6651	93.394	3,605
Cancer Treatment Research	Southern Research Institute	U19CA67763	93.395	156,280
Cancer Treatment Research	Frontier Science	U10CA21115	93.395	68,964
Cancer Treatment Research	ECOG	CA21115	93.395	21,833
Cancer Treatment Research	National Childhood	U10CA98543	93.395	248,020
Cancer Treatment Research	National Childhood	U10CA98543	93.395	43,279
Cancer Treatment Research	National Childhood	U10CA98543	93.395	62,212
Cancer Treatment Research	NCCF	U10CA98543	93.395	120,410
Cancer Treatment Research	COG	8605	93.395	(100,916)
Cancer Treatment Research	Natl. Childhood Cancer Fd.	U10CA3096	93.395	801
Cancer Treatment Research	COG	9737	93.395	956
Cancer Treatment Research	U of FC	U10CA31946	93.395	11,323
Cancer Treatment Research	Johns Hopkins	U01CA62475	93.395	8,561
Cancer Treatment Research	Pharmasset	R41CA94623	93.395	3,681
Cancer Treatment Research	Diversified Sci., Inc.	R43CA86167	93.395	16,008
Cancer Treatment Research	Radiation Therapy	K12CA76937	93.395	11,416
Cancer Treatment Research	American College Surg.	U10CA76001	93.395	124
Cancer Biology Research	SRI	S03-007	93.396	9,984
Cancer Biology Research	SRI	S03-008	93.396	6,893
Cancer Biology Research	Vanderbilt Univ.	10000	93.396	53,719
Cancer Centers Support	UCLA	2121GEB208	93.397	53,367
Cancer Research Manpower	Boston University	425527DJW	93.398	12,360
Cancer Control	Brown University	R01CA97358	93.399	5,475
Cancer Control	UCLA	1595-G-DC277	93.399	29,410
Cancer Control	Penn.	P50CA084718	93.399	23,164
Cancer Control	Baylor	U10CA86117	93.399	19,155
Cancer Control	SWOG-PCPT	9302	93.399	54
Cancer Control	NCCC	958A8701S3019	93.399	981
Cancer Control	SWOG	U10CA37429	93.399	24,759
Temporary Assistance for Needy Families	Louisiana State	None	93.558	137,501
Medical Assistance Program	AL Medicaid	02-39	93.778	189,637
CMS Research, Demonstrations and Evaluations	Al Dept of Senior Citizens	ADSS-04-01	93.779	28,337
Cell Biology and Biophysics Research	Univ. of Georgia	P50GM62407	93.821	2,269,938
Heart & Vascular Disease Research	Univ. of South Alabama	766-01	93.837	1,232
Heart & Vascular Disease Research	University of South Alabama	R01HL68165	93.837	13,112
Heart & Vascular Disease Research	Arizona State	03-108	93.837	41,338
Heart & Vascular Disease Research	University of Washington	R01HL65622	93.837	228,248

**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Schedule of Expenditures of Federal Awards

Year ended September 30, 2004

<b>Federal grantor</b>	<b>Pass-through grantor</b>	<b>Identifying number</b>	<b>CFDA Number</b>	<b>Total expenditures</b>
Heart & Vascular Disease Research	Med College Wisconsin	P50HL65203	93.837	\$ 76
Heart & Vascular Disease Research	Allegheny SRI	R01HL72317	93.837	59,626
Heart & Vascular Disease Research	Univ. of Minnesota	H6636223508	93.837	28,607
Heart & Vascular Disease Research	LSU	HL072510	93.837	171,185
Heart & Vascular Disease Research	Pitt Project	U01HL61744	93.837	54,079
Heart & Vascular Disease Research	John Hopkins	R01HL70299	93.837	7,164
Heart & Vascular Disease Research	University of Washington	R01HL71017	93.837	45,872
Heart & Vascular Disease Research	UTMB	03-020	93.837	(6,789)
Heart & Vascular Disease Research	Univ. of Minnesota	H6636334208	93.837	11,857
Heart & Vascular Disease Research	Brigham and Women's Hospital	R01HL63293	93.837	(768)
Heart & Vascular Disease Research	Proportional Technology	R44HL62135	93.837	9,188
Heart & Vascular Disease Research	Northwestern University	R01HL63771	93.837	34,478
Heart & Vascular Disease Research	Univ. of North Carolina	R01HL677280	93.837	54,553
Heart & Vascular Disease Research	University of North Carolina/CH	P01HL55782	93.837	256,430
Heart & Vascular Disease Research	Kaiser	115-9350A	93.837	(3,400)
Heart & Vascular Disease Research	Diversified Sci., Inc.	R44HL62736	93.837	66,632
Lung Disease Research	Univ. of Pittsburg	1069	93.838	11,676
Lung Disease Research	Univ. of Colorado	FY04.102.003	93.838	208,471
Lung Disease Research	Washington University	P50HL56419	93.838	(5,669)
Lung Disease Research	University of Maryland	R01HL63217	93.838	(41)
Blood Disease and Resources Research	Medical College of Georgia	U01HL52193	93.839	141,224
Blood Disease and Resources Research	Yale	R01HL67466	93.839	24,927
Arthritis, Musculoskeletal & Skin Diseases	MatTek	None	93.846	2,512
Arthritis, Musculoskeletal & Skin Diseases	Arizona	Y404130	93.846	20,521
Arthritis, Musculoskeletal & Skin Diseases	University of Rochester	R01AR46825	93.846	8,479
Arthritis, Musculoskeletal & Skin Diseases	Indiana Univ.	R01AR/AG43348	93.846	104
Arthritis, Musculoskeletal & Skin Diseases	Texas A & M	S900185	93.846	86,101
Arthritis, Musculoskeletal & Skin Diseases	Texas A & M	S900216	93.846	50,294
Arthritis, Musculoskeletal & Skin Diseases	Spire Co.	200505	93.846	861
Diabetes, Endocrinology and Metabolism Research	Nacelle Therapeutics	R43DK61866	93.847	12,370
Diabetes, Endocrinology and Metabolism Research	Biomed Ente.	R43DK59062	93.847	(5,818)
Diabetes, Endocrinology and Metabolism Research	UC San Francisco	R01DK57508	93.847	(18,240)
Diabetes, Endocrinology and Metabolism Research	NCIRE	GRU0019FGS-J-02	93.847	(2,623)
Digestive Diseases and Nutrition Research	University of Penn.	R01DK60432	93.848	11,116
Digestive Diseases and Nutrition Research	NBER Inc.	R01DK54826	93.848	1,036
Digestive Diseases and Nutrition Research	Univ. of Med. & Dent. Of New Jersey	R1DK60438	93.848	5,550
Digestive Diseases and Nutrition Research	Medstar Research	R01DK056277	93.848	4,878
Digestive Diseases and Nutrition Research	SW Med. Sch.	GMO000969	93.848	5,871
Digestive Diseases and Nutrition Research	Barnes Jewish Hospital	R01DK57890	93.848	3,324
Kidney Disease, Urology & Hematology	Mayo	DK56957	93.849	97,846
Kidney Disease, Urology & Hematology	Johns Hopkins	8009-35836-0	93.849	75,245
Kidney Disease, Urology & Hematology	Mayo Clinic	DK56957	93.849	48,194
Kidney Disease, Urology & Hematology	Rhode Island Hospital	U01DK61700	93.849	107,691
Kidney Disease, Urology & Hematology	Wake Forest	U01DK57298	93.849	107,716
Kidney Disease, Urology & Hematology	Univ. of Kansas Med. Ctr.	A0108171	93.849	171,007
Kidney Disease, Urology & Hematology	Univ. of Florida	R21DK57257	93.849	2,710
Clinical Res. Related to Neurological Disorders	Ohio State Un.	RF744479	93.849	803
Clinical Res. Related to Neurological Disorders	Rochester	411865-G	93.853	21,889
Clinical Res. Related to Neurological Disorders	Univ. of Wisconsin	P01NS42803	93.853	194,707
Clinical Res. Related to Neurological Disorders	Univ. of Michigan	3000354548	93.853	359
Clinical Res. Related to Neurological Disorders	Georgetown	4265-032	93.853	342
Clinical Res. Related to Neurological Disorders	Univ of Texas	116383/115709	93.853	337,871
Clinical Res. Related to Neurological Disorders	MSSM	0255-9251-4609	93.853	260,766
Clinical Res. Related to Neurological Disorders	UMDNJ	99-705	93.853	19,494
Clinical Res. Related to Neurological Disorders	Univ. of Cincinnati	R01NS69512	93.853	727
Biological Basis Res. In the Neurosciences	Iowa University	4000086773	93.854	6,051
Biological Basis Res. In the Neurosciences	Michigan	F001707	93.854	(5,111)
Allergy, Immunology & Transplantation	NY Medical	41-042-2	93.855	2,447
Allergy, Immunology & Transplantation	NY Medical	46-754-1	93.855	137
Allergy, Immunology & Transplantation	NY Medical	SW01	93.855	70,471
Microbiology & Infectious Diseases	Univ of Penn.	R01AI49784	93.856	348,829
Microbiology & Infectious Diseases	Social & Scientific	2031C002	93.856	130,673
Microbiology & Infectious Diseases	Social & Scientific	203VC004	93.856	322,615
Microbiology & Infectious Diseases	Social & Scientific	203VC006	93.856	82,238
Microbiology & Infectious Diseases	Social & Scientific	202PVCL03	93.856	56,311
Microbiology & Infectious Diseases	Social & Scientific	203PC004	93.856	209,315
Microbiology & Infectious Diseases	Social & Scientific	200PC004	93.856	69,625
Microbiology & Infectious Diseases	Social & Scientific	203IC002	93.856	127,997
Microbiology & Infectious Diseases	Social & Scientific	U01AI38858	93.856	(58,719)
Microbiology & Infectious Diseases	Social & Scientific	27.723	93.856	12,511
Microbiology & Infectious Diseases	Tranzyme Inc.	R41AI057129	93.856	73,278
Microbiology & Infectious Diseases	SPS	118957	93.856	466,521
Microbiology & Infectious Diseases	UNMHSC	4-06165	93.856	5,184
Microbiology & Infectious Diseases	Chimerix Inc.	U01AI057233	93.856	79,294
Microbiology & Infectious Diseases	Tulane University	R01AI44596	93.856	144,256
Microbiology & Infectious Diseases	Univ. of Washington	624925	93.856	160,860
Microbiology & Infectious Diseases	University of Virginia	GC10673/114918	93.856	79,338
Microbiology & Infectious Diseases	Duke Univ.	118957	93.856	239,052
Microbiology & Infectious Diseases	Bioelastic	R43AI49005	93.856	19,010
Microbiology & Infectious Diseases	Social & Scientific	202PPCL04	93.856	198,341
Microbiology & Infectious Diseases	Vaxin	R41AI52920	93.856	19,217

THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

Schedule of Expenditures of Federal Awards

Year ended September 30, 2004

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
Microbiology & Infectious Diseases	Univ of Texas	03-027	93.856	\$ 10,863
Microbiology & Infectious Diseases	Pharm.	R43AI52999	93.856	19,408
Microbiology & Infectious Diseases	Univ. of Minnesota	B6367288103	93.856	22,917
Microbiology & Infectious Diseases	U of Pittsburg	101033	93.856	(6,318)
Microbiology & Infectious Diseases	Michigan	F002449	93.856	19,279
Microbiology & Infectious Diseases	University of Pittsburg	103938	93.856	29,462
Microbiology & Infectious Diseases	Vaxin	R42AI445520	93.856	(17,303)
Pharmacology, Physiology, and Biological Chem. Research	Mass. General Hospital	U54GM62119	93.859	204,563
Pharmacology, Physiology, and Biological Chem. Research	Children's CHMC	R01GM064619	93.859	305
Pharmacology, Physiology, and Biological Chem. Research	Tuskegee	None	93.859	27,108
Genetics and Dev. Biology Research	Univ. of Michigan	F005708	93.862	19,354
Population Research	Cedars Sinai	K24HD001346	93.864	25,107
Population Research	Condux LLC	R44HD3869	93.864	(56,382)
Center for Research for Mothers and Children	Notre Dame	R01HD3945	93.865	277,807
Center for Research for Mothers and Children	Univ of Minnesota	R01HD041361	93.865	20,312
Center for Research for Mothers and Children	Univ. of Southern Cal.	H25877	93.865	207,420
Center for Research for Mothers and Children	Boston University	R01HD39611	93.865	(4,569)
Center for Research for Mothers and Children	Baylor	P01HD40301	93.865	54,400
Center for Research for Mothers and Children	Utah	C023019	93.865	49,541
Aging Research	Univ. of Penn.	5-39984	93.866	5,055
Aging Research	UKRF	462533-04-274	93.866	32,552
Aging Research	Univ. of Wisconsin	P01AG011915	93.866	15,843
Aging Research	Visual Awareness, Inc.	R44AG182020	93.866	46,429
Aging Research	Univ. of Washington	U01AG16976	93.866	57,978
Aging Research	Univ. of Wisconsin	R01AG0206891	93.866	48,887
Aging Research	UC San Diago	012-00	93.866	13,571
Aging Research	UC San Diago	10205848	93.866	33,604
Aging Research	Mayo-Jacksonville	R01AG21875	93.866	62,177
Aging Research	UC San Diago	ADC-016	93.866	8,809
Aging Research	Columbia University	R01AG15922	93.866	2,404
Aging Research	Boston University	431536	93.866	79,723
Aging Research	Baylor	4600406592	93.866	21,665
Aging Research	Brown University	964328	93.866	9,961
Aging Research	Univ of Rochester	412055-G	93.866	4,846
Aging Research	Wisconsin	R01AG1892201	93.866	56,934
Aging Research	Creative Action LLC	R4AG17776	93.866	22,120
Aging Research	NYUSM	R01AG146-15	93.866	20,217
Vision Research	NWU	0600350K329652	93.867	8,603
Vision Research	Univ of Missouri	SG000800	93.867	12,755
Vision Research	Duke Univ.	R01EY15559	93.867	54,580
Vision Research	Emory University	U10EY013272	93.867	16,370
Vision Research	Jaeb Center	ATS4	93.867	8
Vision Research	Ohio State Un.	RF00969488	93.867	34,068
Vision Research	Ohio State Un.	RF00939304	93.867	28,437
Vision Research	Ohio State Un.	RF00944425	93.867	7,488
Vision Research	UCSD	10217767	93.867	874,143
Vision Research	Med. City Dallas Hospital	R01DK49368	93.867	1,354
Vision Research	Sight Savers of Alabama	R01EY04716	93.867	19,306
Healthy Start Initiative	ADPH	C30117324	93.926	39,834
Center for Medical Rehab. Research	Emory University	R01HD37606	93.929	78,659
Center for Medical Rehab. Research	Emory University	5-20560	93.929	58,340
HIV Demonstration, Research, Public & Prof. Ed.	Univ. of Illinois	U62/CCU51363	93.941	(38,355)
Chronic Disease Prevention and Control	ADPH	C30117146	93.944	121,297
Assistance Prog. for Chronic Disease Prev. and Control	ADPH	C40118169	93.945	37
Assistance Prog. for Chronic Disease Prev. and Control	ADPH	C40118136	93.945	2,100
Assistance Prog. for Chronic Disease Prev. and Control	ADPH	C30117207	93.945	14,475
Assistance Prog. for Chronic Disease Prev. and Control	ADPH	C30117192	93.945	151,493
Assistance Prog. for Chronic Disease Prev. and Control	ADPH	C40118124	93.945	16,688
Special Minority Initiatives	DMH/MR	G32967-51	93.960	11,068
Prev. Health Sci.-Sexually Trans. Dis. Control Grants	ADPH	C40118155	93.977	66,921
Prev. Health Sci.-Sexually Trans. Dis. Control Grants	ADPH	C40118152	93.977	67,861
Prev. Health Sci.-Sexually Trans. Dis. Control Grants	ADPH	C30117004	93.977	633
Prev. Health Sci.-Sexually Trans. Dis. Control Grants	ADPH	C30117147	93.977	34,460
Unknown	Univ. of Rochester	411891G	93.RD	(22,870)
Unknown	Med. Ctr. Of N. Cal	R01DK57778	93.RD	8,617
Unknown	Emmes Corp.	None	93.RD	1,350
Contract	Auburn	03-OVPR-420540	93.RD	291,870
Contract	United Way of Central AL	8-KD4-03	93.RD	90,496
Contract	Univ. of Kansas Med, Center	N01-CN-15135	93.RD	102,670
Contract	North Shore Univ. Hosp.	N01-AR-12256	93.RD	51,449
Contract	Vanderbilt Univ.	N01-AI-65298	93.RD	(19,128)
Contract	Univ. of Maryland	N01-AI-65299	93.RD	(108,082)
Contract	Univ. of Rochester	N01-AI-25460	93.RD	110,787
Contract	Univ of Tennessee	N01-AR-92242	93.RD	38,439
Contract	Univ. North Carolina-CH	535071	93.RD	358,432
Contract	Family Health International	N01-AI-35173	93.RD	(80,413)
Contract	CHCPE	223-02-1420	93.RD	32,093
Contract	CAN	500-00-0053	93.RD	13,673
Contract	Southern Research Institute	S02-012	93.RD	91,707
Contract	Strang & Kendle	N01-CN-95015	93.RD	3,263
Contract	Univ. of Washington	N01-HC-95177	93.RD	5,652



**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Schedule of Expenditures of Federal Awards

Year ended September 30, 2004

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
Contract	Duke Univ.	N01-HV-59224	93.RD	\$ 9,992
Contract	LDS Hospital	N01-LM-03524	93.RD	23,496
Contract	Univ. of Utah	N01-AR-92236	93.RD	74,329
Contract	ACHP	200-95-0953	93.RD	114,475
Contract	Univ. of Med. & Dent. Of New Jersey	None	93.RD	282,292
Contract	St. Lewis Univ.	N01-AI-45250	93.RD	223,711
Contract	AL Maternity Inc.	Unknown	93.RD	1,574,287
Total Pass-Through				22,499,582
Total U.S. Department of Health & Human Services				234,641,386
U.S. Agency for International Development:				
Pass-Through:				
Foreign Assistance for Programs Oversees	Elizabeth Glaiser	CTA-0101-40-214-03	98.001	385,565
USAID/Ghana	Univ of Georgia	RC710-013/92	98.RD	126,509
Contract	Elizabeth Glaiser	CTA-0101-40-192-03	98.RD	341,333
Contract	Johns Hopkins University	HRN-5986-A-00-6010-00	98.RD	1,524,416
Total U.S. Agency for International Development				2,377,823
Total Research and Development				266,769,139
Student Financial Assistance:				
U.S. Department of Education:				
Direct:				
FSEOG			84.007	1,123,928
Federal Work Study			84.033	1,271,038
Job Location Development Program			84.033	51,091
Federal Perkins Loan Program			84.038	526,199
Federal Pell Grant			84.063	14,520,331
Direct Student Loans			84.268	62,599,169
Total U.S. Department of Education				80,091,756
Total Major Programs				346,860,895
Nonmajor programs:				
Instruction:				
U.S. Department of Commerce:				
Direct:				
Measurement and Engineering Research and Standards			11.609	7,000
U.S. Department of Defense:				
Direct:				
Contract #F33600-00-A-0067			12.XX1	134,877
Contract #DADA10-02-H-00070001			12.XX2	48,116
Contract #DADA10-98-H-01862003			12.XX3	13,356
Contract #DADA10-98-H-01862004			12.XX4	35,850
Contract #DADA10-98-H-00970001			12.XX5	12,416
Contract #DADA10-98-H-00970002			12.XX6	5,220
Contract #DADA10-98-H-00970003			12.XX7	15,244
Contract #DADA10-98-H-00970004			12.XX8	27,271
Contract #DADA10-02-H-00072004			12.XX9	120,499
Contract #DADA03-79-H-00750010			12.X10	979
Contract #DA2171-04A-21B0080			12.X11	1,471
Contract #N6832204MNAVY			12.X12	1,952
Contract #N6832204MMam			12.X13	846
Contract #N6832204MCOGD			12.X14	2,784
Contract #N3569703MDT0314			12.X15	945
Contract #N3569703MDT0478			12.X16	840
Contract #Unknown			12.X17	343,106
Total U.S. Department of Defense				765,772
National Aeronautics and Space Administration:				
Pass-Through:				
Contract	University of Alabama in Huntsville	NGT5-4007	43.XX1	9,098
Contract	University of Alabama in Huntsville	None	43.XX2	11,295
Total National Aeronautics and Space Administration				20,393
National Science Foundation:				
Direct:				
Engineering Grants			47.041	156,350
Mathematical and Physical Sciences			47.049	60,549
Educational & Human Resources			47.076	2,444,262
Total Direct				2,661,161
Pass-Through:				
Mathematical and Physical Sciences	B'ham Public Schools	ESR0084772	47.076	19,511
Educational & Human Resources	Univ. of Illinois	01-316	47.076	141,143
Total Pass-Through				160,654
Total National Science Foundation				2,821,815

**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Schedule of Expenditures of Federal Awards

Year ended September 30, 2004

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
U.S. Department of Veterans Affairs:				
Direct:				
Contract #V200P-1167			64.XX1	\$ 25,276
U.S. Department of Education:				
Direct:				
TRIO Student Support Services			84.042	396,683
National Institute on Disability and Rehab. Research			84.133	857
Bilingual Education			84.195	701,438
Graduate Assistance in Areas of National Need			84.200	(2,557)
McNair Post-Baccalaureate Achievement			84.217	207,801
Special Ed.-Personnel Preparation			84.325	362,300
Preparing Tomorrow's Teachers to Use Technology			84.342	93,803
Early Reading First			84.359	717,428
Total Direct				<u>2,477,753</u>
Pass-Through:				
Special Education-Grants to States	Lamar County Board	None	84.027	7,224
Special Education-Grants to States	AL. State Dept of Education	None	84.027	9,300
Vocational Education National Programs	AL. State Dept of Education	None	84.051	26,202
Fund for the Improvement of Postsecondary Education	Great Cities University	R215K020369	84.116	18,027
Rehab. Services-Vocational Rehab. Grants to States	AL Dept of Rehab.	C30870037	84.126	18,860
Rehab. Services-Vocational Rehab. Grants to States	AL Dept of Rehab.	C40870037	84.126	138,690
Special Education-Preschool Grants	AL. State Dept of Education	None	84.173	162,187
Safe and Drug-Free Sch. & Communities Nat. Programs	Lauderdale County Board	None	84.184	1,748
Eisenhower Prof. Dev. State Grants	ACHE	ALAHASP	84.281	134,182
Innovative Education Program Strategies	AL. State Dept of Education	None	84.298	25,000
Innovative Education Program Strategies	AL. State Dept of Education	ALAHASP	84.298	12,008
Preparing Tomorrow's Teachers to Use Tech.	Shoder Ed. Fd.	DE-P342A990509A	84.342	37,775
Reading First State Grants	AL. State Dept of Education	None	84.357	1,558
Reading First State Grants	AL. State Dept of Education	None	84.357	258,036
Reading First State Grants	AL. State Dept of Education	None	84.357	12,712
Preparing Tomorrow's Teachers to Use Tech.	ACHE	ALAHASP	84.367	60,137
Preparing Tomorrow's Teachers to Use Tech.	ACHE	None	84.367	5,184
Preparing Tomorrow's Teachers to Use Tech.	ACHE	None	84.367	15,506
Preparing Tomorrow's Teachers to Use Tech.	ACHE	None	84.367	16,237
Contract	SADE	U400275	84.XX1	4,790
Total Pass-Through				<u>965,363</u>
Total U.S. Department of Education				<u>3,443,116</u>
U.S. Department of Health & Human Services:				
Direct:				
Minority International Research Training			93.106	206,575
Maternal & Child Health Fed. Consolidated Prog.			93.110	2,415,702
Oral Disease and Disorders Research			93.121	544,465
NIEHS Hazardous Waste Worker Health & Safety Training			93.142	495,673
Special International Postdoctoral Research in AIDS			93.154	541,131
Research Related to Deafness and Comm. Disorders			93.173	61,489
Allied Health Projects			93.191	67,948
Natl. Research Serv. Awards Health Services Res. Training			93.225	18,483
Research on Healthcare Costs, Quality & Outcomes			93.226	110,361
Advanced Ed. Nursing Grant Program			93.247	379,364
Occupational Safety and Health - Training Grants			93.263	1,137,527
Alcohol Research Career Dev. Awards			93.271	121,658
Career Dev. Awards			93.277	144,041
Mental Health Research Career/Scientist Dev.			93.281	145,318
Comparative Medicine			93.306	164,801
Clinical Research			93.333	129,629
Professional Nurse Traineeships			93.358	98,099
National Center for Research Resources			93.389	670
Cancer Treatment Research			93.395	95,278
Cancer Research Manpower			93.398	1,079,278
Developmental Disabilities University Affiliated Prog.			93.632	299,854
Cell Biology and Biophysics Research			93.821	139,241
Heart & Vascular Disease Research			93.837	1,202,995
Lung Disease Research			93.838	333,031
Arthritis, Musculoskeletal & Skin Diseases			93.846	456,119
Digestive Diseases and Nutrition Research			93.848	99,898
Kidney Disease, Urology & Hematology			93.849	329,798
Clinical Res. Related to Neurological Disorders			93.853	452,078
Biological Basis Research in the Neurosciences			93.854	106,145
Allergy, Immunology & Transplantation			93.855	583,466
Microbiology & Infectious Disease			93.856	861,060
Pharmacology, Physiology, and Biological Chem. Res.			93.859	660,828
Population Research			93.864	891,070
Research for Mothers & Children			93.865	886,874
Aging Research			93.866	633,445
Vision Research			93.867	529,481
Grants for Residency Training in Primary Care Med. & Dent.			93.884	9,475
Residencies and Adv. Ed. In Practice of General Dentistry			93.897	33,278
Center for Medical Rehabilitation Research			93.929	186,920

**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Schedule of Expenditures of Federal Awards

Year ended September 30, 2004

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
Health Admin. Traineeships and Special Projects			93.962	\$ 44,304
Public Health Traineeships			93.964	44,213
Academic Administrative Units in Primary Care			93.984	2,378
Senior International Fellowships			93.989	1,381,136
Total Direct				<u>18,124,577</u>
Pass-Through:				
Family Planning Services	ADPH	C40118131	93.217	943
Centers for Dis. Cont. & Prev.-Invest. & Tech. Assist.	ADPH	C30117291	93.283	86,222
Centers for Dis. Cont. & Prev.-Invest. & Tech. Assist.	ASPH	A1105-21/23	93.283	175,634
Centers for Dis. Cont. & Prev.-Invest. & Tech. Assist.	Teachers of Preventive Med.	U50CCU300860	93.283	49,525
Population Research	Univ of California	2953CV	93.864	129,023
Assistance Prog. for Chronic Disease Prev. and Control	ADPH	C40118277	93.945	32,182
Senior International Fellowships	Univ. of New Mexico	89444	93.989	21,686
Contract	AU	03-OVPR-420540	93.XX1	83,649
Total Pass-Through				<u>578,864</u>
Total U.S. Department of Health & Human Services				<u>18,703,441</u>
Total Instruction				<u>25,786,813</u>
Public Service:				
U.S. Department of Agriculture:				
Pass-Through:				
National School Lunch Program	Al. Dept. of Education	CACFP-ADS	10.555	12,594
U.S. Department of Commerce:				
Pass-Through:				
Public Telecommunication Fac.	CPB Community Service	R00015	11.550	172,478
U.S. Department of Defense:				
Direct:				
Procurement Technical Assistance for Business Firms			12.002	258,183
Pass-Through:				
Basic and Applied Scientific Research	Nat'l Morrow Donor	N00014-99-2-0006	12.300	1,153
Total U.S. Department of Defense				<u>259,336</u>
U.S. Department of Housing and Urban Development:				
Direct:				
Community Development Work-Study Program			14.512	308,420
U.S. Department of Justice:				
Pass-Through:				
Offender Reentry Program	ADECA	02-RE-01-001	16.202	204,274
Contract	National Opinion Research Ctr.	OJP-2001-C-003	16.XX1	26,432
Total U.S. Department of Justice				<u>230,706</u>
U.S. Department of State:				
Pass-Through:				
Cooperative Grants	NAFSA	None	19.420	1,325
U.S. Department of Transportation				
Direct:				
University Transportation Centers Program			20.701	377,483
Pass-Through:				
Alcohol Traffic Safety and Drunk Driving Prev.	BRPC	None	20.601	2,649
University Transportation Centers Program	AL Dept. of Transportation	ITS-AL01	20.701	235,732
Total Pass-Through				<u>238,381</u>
Total U.S. Department of Transportation				<u>615,864</u>
National Foundation on the Arts and the Humanities:				
Pass-Through:				
Promotion of the Arts Grants to Org. and Individuals	NEA	03-5100-8166	45.024	25,000
Promotion of the Arts Grants to Org. and Individuals	Southern Arts Fed.	None	45.024	12,500
Promotion of the Humanities-Fed./State Partnership	AMHS	0803-1690	45.129	1,015
Total National Foundation on the Arts and the Humanities				<u>38,515</u>
National Science Foundation:				
Direct:				
Mathematical and Physical Sciences			47.049	72,638
Biological Sciences			47.074	29,182
Total Direct				<u>101,820</u>
Pass-Through:				
Education and Human Resources	Birmingham City Schools	None	47.076	24,909
Total National Science Foundation				<u>126,729</u>
Small Business Administration:				
Direct:				
Small Business Development Center			59.037	1,307,980

**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Schedule of Expenditures of Federal Awards

Year ended September 30, 2004

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
U.S. Department of Veterans Affairs:				
Pass-Through:				
Contract	Vistar	403	64.XX1	\$ 28,968
U.S. Environmental Protection Agency:				
Direct:				
Surveys, Studies, Investigations and Special Purpose Grants			66.606	7,390
U.S. Department of Energy:				
Direct:				
Office of Science Financial Assistance Program			81.049	2,028,089
U.S. Department of Education:				
Direct:				
Special Ed. – Technical Assistance and Dissemination			84.326	137,921
Pass-Through:				
Special Ed.-Grants to States	Al. State Dept. of Education	U300271	84.027	31,417
Fund for the Improvement of Postsecondary Ed.	Great Cities Univ.	P116Z010135	84.116	3,723
Rehab. Services – Voc. Rehab. Grants to States	Al. State Dept. of Rehab.	C30870095	84.126	706
Rehab. Services – Voc. Rehab. Grants to States	SDRS	AE4087MS05	84.126	68,437
Special Ed. -Grants for Infants & Families with Dis.	AL Dept. of Rehab	None	84.181	16,004
Special Ed. -Grants for Infants & Families with Dis.	Al. State Dept. of Rehab.	None	84.181	8,285
Special Ed. -Grants for Infants & Families with Dis.	Mississippi State	714/301/162/163	84.181	34,082
Safe and Drug-Free Schools & Communities-Nat. Prog.	Lauderdale County	S184K000062	84.184	608
Safe and Drug-Free Schools & Communities-State Grants	Meridian Public Schools	None	84.186	40,520
Teacher Quality Enhancement Grants	Dothan City Bd. Of Education	PLHEA-105-204	84.336	2,402
Teacher Quality Enhancement Grants	Al. State Dept. of Education	U200585	84.336	41,408
Preparing Tomorrow's Teachers to Use Technology	Al. State Dept. of Education	C3U0388	84.342	88,943
Preparing Tomorrow's Teachers to Use Technology	Al. State Dept. of Education	C4U0386	84.342	55,384
Reading First State Grants	Al. State Dept. of Education	P200678	84.357	52,648
Total Pass-Through				444,567
Total U.S. Department of Education				582,488
Department of Health and Human Services:				
Direct:				
Maternal & Child Health Federal Consolidation Prog.			93.110	41,603
Oral Diseases and Disorders Research			93.121	15,800
SAMHSA-Projects of Regional & National Significance			93.243	601,038
CDC and Prevention Investigations and Tech. Assistance			93.283	160,568
NIH Pediatric Research Loan Repayment Program			93.285	164,665
Clinical Research			93.333	5,583
Biomedical Technology			93.371	179,683
Research Infrastructure			93.389	1,656,829
Head Start			93.600	840,427
Univ. Centers for Excellence in Developmental Disabilities			93.632	67,477
Comprehensive Child Development Centers			93.666	196,778
Arthritis, Musculoskeletal and Skin Diseases Research			93.846	89,912
Kidney Diseases, Urology and Hematology Research			93.849	226
Biomedical Research and Research Training			93.859	50,367
Medical Library Assistance			93.879	34,304
Rural Health Outreach & Rural Network Dev.			93.912	219,839
Grants to Provide Outpatient Early Intervention Services			93.918	490,829
Prev. Health Serv.-Sexually Transmitted Dis. Research			93.978	173,201
Contracts – Intergovernmental Personnel Agreements				75,069
Total Direct				5,064,198
Pass-Through:				
Alzheimer's Disease Demo. Grants to States	Al Dept. of Senior Citizens	ADSS-03-08	93.051	24,991
National Family Caregiver Support	Jefferson Co.	03-126	93.052	95,742
Maternal & Child Health Federal Consolidation Prog.	AL Dept. of Rehab.	C30870019	93.110	1,285
Maternal & Child Health Federal Consolidation Prog.	AL Dept. of Rehab.	C40870019	93.110	26,923
Maternal & Child Health Federal Consolidation Prog.	MPHI	504200G38800-15	93.110	(8,294)
Project Grant & Coop. Agreements for Tuberculosis	ADPH	C20113117	93.116	11,854
Project Grant & Coop. Agreements for Tuberculosis	ADPH	C40118185	93.116	57,396
Project Grant & Coop. Agreements for Tuberculosis	ADPH	C10119105	93.116	2,112
Emergency Medical Services for Children	ADPH	C10119098	93.127	1,627
Primary Care Services	ADPH	C40118058	93.130	57,700
Disabilities Prevention	ADMH/MR	C3806413	93.184	2,495
Childhood Lead Poisoning Projects	ADPH	C30117084	93.197	43
Childhood Lead Poisoning Projects	ADPH	F-LED-0401	93.197	2,688
Family Planning-Services	ADPH	C40118059	93.217	63,497
Consolidated Knowledge Dev. And App. Program	SAMSHA/FCB	IUDTI13590	93.230	30,995
Consolidated Knowledge Dev. And App. Program	Jefferson County	None	93.230	41,251
SAMHSA-Projects of Regional & National Significance	Jefferson, Blount, St. Clair	None	93.243	143,078
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C30117236	93.283	17,857
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C30117237	93.283	15,712
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C30117238	93.283	579
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C30117252	93.283	41,278
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C40118168	93.283	35,238
CDC and Prevention – Investigations & Tech. Assis.	ADPH	CEP-33-PV4-04	93.283	21,818
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C30117078	93.283	300

**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Schedule of Expenditures of Federal Awards

Year ended September 30, 2004

Federal grantor	Pass-through grantor	Identifying number	CFDA Number	Total expenditures
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C30117085	93.283	\$ 50,013
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C40118037	93.283	137,787
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C40118064	93.283	44,990
CDC and Prevention – Investigations & Tech. Assis.	ASPH	S1937-21/23	93.283	300,626
CDC and Prevention – Investigations & Tech. Assis.	ADPH	C30117011	93.283	60,108
Nursing Research	Univ. PF MD	S01772	93.361	17,647
Nursing Research	Ark.	G240107142	93.361	14,234
Cancer Treatment Research	GOG	27469-02	93.395	46,240
Cancer Treatment Research	COG	3047	93.395	20,410
Temporary Assistance for Needy Families	ADPH	C40118032	93.558	29,191
Temporary Assistance for Needy Families	Childrens Trust	AFI 2003-605	93.558	25,521
Temporary Assistance for Needy Families	LA Dept. Health & Hospital	33003590604	93.558	(8,110)
Temporary Assistance for Needy Families	LSU Health Science Ctr.	None	93.558	12,974
Developmental Disabilities Basic Support	AL Council Dev Dis.	G3-4164-51	93.630	29,122
Children’s Justice Grants to States	Children’s Justice	None	93.643	82,293
Children’s Justice Grants to States	Children’s Justice	None	93.643	106,453
State Children’s Insurance Program	ADPH	C30117240	93.767	198,419
State Children’s Insurance Program	ADPH	C30117240	93.767	88,172
Medical Assistance Program	ADMH/MR	C3780810	93.778	15,891
Medical Assistance Program	ADMH/MR	2003-2004	93.778	52,770
Centers for Medicare & Medicaid Services	AL Dept of Senior Citizens	ADSS-04-02	93.779	5,251
Centers for Medicare & Medicaid Services	AL Quality Assurance	None	93.779	64,399
Heart & Vascular Disease Research	Statistics & Epid. Research Corp.	U10HL58706	93.837	34,891
Heart & Vascular Disease Research	Univ. of Pittsburg	None	93.837	3,171
Microbiology & Infectious Disease Research	Fred Hutcheson	U01AI46747	93.856	34,676
Microbiology and Infectious Diseases Research	UCSF	3307SC	93.856	84,321
Vision Research	Jaeb Center for Health	U10EY11751	93.867	386
Epidemiologic Research Studies of AIDS and HIV	Tulane	U62/CCU622410	93.943	938,985
Chronic Disease Prevention and Control	ADPH	C30117281	93.945	149,359
Chronic Disease Prevention and Control	ADPH	C30117138	93.945	(51)
Chronic Disease Prevention and Control	ADPH	C3011315	93.945	1,015
Chronic Disease Prevention and Control	ADPH	C30117316	93.945	16,018
Block Grants for Community Mental Health Services	Jefferson-Blount-St. Clair	None	93.958	14,250
Block Grants for Community Mental Health Services	Jefferson-Blount-St. Clair	None	93.958	14,500
Block Grants for Prevention and Treatment of Sub. Abuse	Jefferson-Blount-St. Clair	None	93.959	322,938
Prev. Health Serv.-Sexually Transmitted Dis. Control Grant	ADPH	C30117020	93.977	9,243
Prev. Health Serv. -Sexually Transmitted Dis. Res., Demo.	JCDH	DC-2	93.978	40,497
International Research and Research Training	Univ. of NC	D43TW001039	93.989	32,725
Preventive Health & Health Services Block Grant	ADPH	C30117001	93.991	53,440
Preventive Health & Health Services Block Grant	ADPH	C40118009	93.991	19,227
Maternal & Child Health Service Block Grant	Missouri Dept of Health	T0405210048	93.994	17,825
Maternal & Child Health Service Block Grant	ADRS	C20870160	93.994	5,324
Maternal & Child Health Service Block Grant	ADRS	C3087008	93.994	604
Maternal & Child Health Service Block Grant	ADRS	C40870160	93.994	28,484
Unknown	Mayo	U10CA25224	93.XX1	20,937
Unknown	American Collage of Radiology	U10CA21661	93.XX2	27,757
Contract	Aids Alabama	02-03-1917	93.XX3	1,174
Contract	University of Maryland	N01-LM-13522	93.XX4	6,472
Contract	Orise	None	93.XX5	9,386
Total Pass-Through				<u>3,970,120</u>
Total Department of Health and Human Services				<u>9,034,318</u>
Corporation For National and Community Service:				
Pass-Through:				
AmeriCorps	AL Office on Nat'l. & Comm. Serv.	94ASCAL0011301	94.006	164,295
Training and Technical Assistance	AUCD	None	94.009	821
Total Corp. For National and Community Serv.				<u>165,116</u>
Total Public Service				<u>14,920,316</u>
Special Federal Appropriations:				
Lister Hill Center for Health Policy				637,284
John J Sparkman Center				593,353
Total Special Federal Appropriations				<u>1,230,637</u>
Total Nonmajor Programs				<u>41,937,766</u>

See accompanying notes to schedules of expenditures of federal awards and expenditures of federal awards by federal agency.

\$ 388,798,661

**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**  
Schedule of Expenditures of Federal Awards by Federal Agency  
Year ended September 30, 2004

<b>Federal grantor/ program title</b>	<b>U.S. Dept. of Health and Human Services</b>	<b>U.S. Dept. of Defense</b>	<b>U.S. Dept. of Education</b>	<b>U.S. Dept. of Energy</b>	<b>U.S. Dept. of Transportation</b>	<b>National Aeronautics and Space Admin.</b>	<b>National Science Foundation</b>	<b>Small Business Admin.</b>	<b>Other Federal Sponsors</b>	<b>Total</b>
Major programs:										
Research and Development – direct	\$ 212,141,804	5,667,842	1,881,826	1,221,102	1,756,287	7,274,024	2,654,529	—	2,278,562	234,875,976
Pass-through	22,499,582	1,936,803	39,446	324,253	1,384,931	2,275,959	823,280	—	2,608,909	31,893,163
Student Financial Aid	—	—	80,091,756	—	—	—	—	—	—	80,091,756
Total major programs	<u>234,641,386</u>	<u>7,604,645</u>	<u>82,013,028</u>	<u>1,545,355</u>	<u>3,141,218</u>	<u>9,549,983</u>	<u>3,477,809</u>	<u>—</u>	<u>4,887,471</u>	<u>346,860,895</u>
Nonmajor programs:										
Instruction	18,124,577	765,772	2,477,753	—	—	—	2,661,161	—	32,276	24,061,539
Public service	5,064,198	258,183	137,921	2,028,089	377,483	—	101,820	1,307,980	315,810	9,591,484
Special fed. appropriation	—	—	—	—	—	—	—	—	1,230,637	1,230,637
Federal pass-throughs	4,548,984	1,153	1,409,930	—	238,381	20,393	185,563	—	649,702	7,054,106
Total nonmajor programs	<u>27,737,759</u>	<u>1,025,108</u>	<u>4,025,604</u>	<u>2,028,089</u>	<u>615,864</u>	<u>20,393</u>	<u>2,948,544</u>	<u>1,307,980</u>	<u>2,228,425</u>	<u>41,937,766</u>
Total federal awards	<u>\$ 262,379,145</u>	<u>8,629,753</u>	<u>86,038,632</u>	<u>3,573,444</u>	<u>3,757,082</u>	<u>9,570,376</u>	<u>6,426,353</u>	<u>1,307,980</u>	<u>7,115,896</u>	<u>388,798,661</u>

See accompanying notes to schedules of expenditures of federal awards and expenditures of federal awards by federal agency.

**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Notes to Schedules of Expenditures of Federal Awards and  
Expenditures of Federal Awards by Federal Agency

Year ended September 30, 2004

**(1) Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards and Schedule of Expenditures of Federal Awards by Federal Agency (the Schedules) summarize the federal expenditures of The University of Alabama at Birmingham (the University) under programs of the federal government for the year ended September 30, 2004. The amounts reported as federal expenditures were obtained from the University's general ledger. Because the Schedules present only a selected portion of the operations of the University, they are not intended to and do not present the net assets, changes in net assets, and cash flows of the University.

For purposes of the Schedules, federal awards include all grants, contracts, and similar agreements entered into directly between the University and agencies and departments of the federal government and all subawards to the University by nonfederal organizations pursuant to federal grants, contracts, and similar agreements. The awards are classified into Type A and Type B in accordance with the provisions of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Programs classified as Type A are as follows:

**(a) Research and Development**

Includes awards for research and development work primarily under grants with agencies and divisions of the U.S. Department of Health and Human Services, National Aeronautics and Space Administration, the U.S. Department of Defense, the U.S. Department of Education, the U.S. Department of Transportation, the U.S. Department of Energy, and the National Science Foundation.

**(b) Student Financial Aid**

Includes certain awards to provide financial assistance to students, primarily under the Federal Work-Study (FWS), Federal Pell Grant (Pell), Federal Supplemental Educational Opportunity Grant (FSEOG), Federal Perkins Loan Program (Perkins), and Federal Direct Student Loan (FDSL) programs of the Department of Education. The University receives awards to make loans to eligible students under certain federal student loan programs. These loans are considered student financial aid; however, only expenses related to the administration and collection of these loans are included in federal award expenditures.

The University has obtained Catalog of Federal Domestic Assistance (CFDA) numbers to ensure that all Type A programs have been identified in the Schedule of Expenditures of Federal Awards. Due to the fact that not all CFDA numbers have been identified, individual awards not identified by CFDA number have been reviewed to ensure that similar awards, if aggregated, would not constitute a Type A program.

**Federal Pass-through Funds**

Certain funds are passed through to subgrantee organizations by the University. Expenditures incurred by the subgrantees and reimbursed by the University are presented in the Schedules. The University provided approximately \$31,232,000 of federal awards to subrecipients during the year ended September 30, 2004.

**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Notes to Schedules of Expenditures of Federal Awards and  
Expenditures of Federal Awards by Federal Agency

Year ended September 30, 2004

The University is also the subrecipient of federal funds which have been subjected to testing and are reported as expenditures and listed as federal pass-through funds. Federal awards other than those indicated as pass-throughs are considered direct.

***Schedule of Expenditures of Federal Awards by Agency***

The Schedule of Expenditures of Federal Awards by Agency shows direct federal awards and pass-through awards by federal agency. A separate column shows a total from a variety of federal sponsors. These other federal sponsors include the following:

U.S. Department of Agriculture	\$	236,634
U.S. Department of the Interior		128,076
U.S. Department of Commerce		272,364
U.S. Department of Housing and Urban Development		308,420
U.S. Department of Justice		388,828
U.S. Department of Labor		133,720
National Foundation for the Arts and for the Humanities		38,515
Tennessee Valley Authority		25,928
U.S. Department of Veterans Affairs		1,740,530
U.S. Environmental Protection Agency		67,980
Corporation for National and Community Service		165,116
U.S. Agency for International Development		2,377,823
U.S. Department of State		1,325
Special Federal Appropriations		1,230,637
	\$	<u><u>7,115,896</u></u>

**(2) Summary of Significant Accounting Policies**

For purposes of the Schedules, expenditures for federal award programs are recognized on the accrual basis of accounting. Expenditures for federal student financial aid programs include Federal Pell program grants to students, the federal share of students' FSEOG program grants, and FWS program earnings and administrative cost allowances where applicable.



**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Notes to Schedules of Expenditures of Federal Awards and  
Expenditures of Federal Awards by Federal Agency

Year ended September 30, 2004

**(3) Reconciliation of the Schedule of Expenditures of Federal Awards to the Statement of Revenue, Expenses, and Changes in Net Assets**

The following schedule is a reconciliation of total expenditures as shown on the Schedule of Expenditures of Federal Awards to the revenue items shown as federal grants and contracts on the statement of revenue, expenses, and changes in net assets, which is included as part of the University's basic financial statements for the year ended September 30, 2004:

Expenditures per Schedule of Expenditures of Federal Awards	\$ 388,798,661
Less:	
Direct student loans	62,599,169
Various items related to student financial aid	6,057,630
Various amounts related to tuition and fees	765,772
Special federal appropriations	1,230,637
Plus:	
Private portion of capital grants and contracts	4,056,472
Miscellaneous reconciling items	<u>(440,933)</u>
Federal grants and contracts operating and nonoperating revenue and capital grants and contracts as shown on the statement of revenue, expenses, and changes in net assets	<u>\$ 321,760,992</u>

Current restricted funds, derived from appropriations, gifts, or grants, may be used only to meet current expenditures for the purposes specifically identified by sponsoring agencies. The appropriations, gifts, or grants are recognized as revenue in the University's external financial statements as expended. Therefore, expenditures per the Schedule of Expenditures of Federal Awards agrees with revenue per the statement of revenues, expenses, and changes in net assets, except as noted above.

**(4) Facilities and Administrative Costs (F&A Costs)**

The University operates under predetermined fixed F&A cost rates, which are effective from October 1, 2003 through September 30, 2006. The predetermined fixed rates were based on 2002 financial information. The base rate of on-campus research is 45% for the year ended September 30, 2004. Base rates for other F&A cost recoveries range from 25% to 44.5%.

**(5) Federal Student Loan Programs**

**(a) Direct Loan Programs**

The Federal Perkins Loan, Health Professions Student Loan (HPSL) and Loans to Disadvantaged Students (LDS) programs are administered directly by the University and balances and transactions relating to these programs are included in the University's basic financial statements.

**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Notes to Schedules of Expenditures of Federal Awards and  
Expenditures of Federal Awards by Federal Agency

Year ended September 30, 2004

The balances of loans outstanding at September 30, 2004 and funds advanced by the University to eligible students during the year ended September 30, 2004 under the federal student loan programs can be summarized as follows:

	<b>Federal Perkins Loan Program (CFDA #84.038)</b>	<b>HPSL Program (CFDA #93.342)</b>	<b>LDS Program (CFDA #93.342)</b>	<b>Total</b>
Student loans receivable, September 30, 2003	\$ 16,077,105	3,197,752	461,758	19,736,615
Funds advanced to students	3,357,999	416,880	106,304	3,881,183
Less:				
Collections	2,466,912	438,272	23,939	2,929,123
Cancellations	438,139	—	—	438,139
Principal assigned	72,643	—	—	72,643
Other adjustments	106	14	(3)	117
Student loans receivable, September 30, 2004	<u>\$ 16,457,516</u>	<u>3,176,374</u>	<u>544,120</u>	<u>20,178,010</u>

Perkins expenditures in the accompanying Schedule of Expenditures of Federal Awards include an administrative cost allowance of \$250,694 and a federal capital contribution totaling \$275,505.

**(b) Federal Direct Student Loan Program**

The Federal Direct Student Loan Program (CFDA Number 84.268) (FDSLPL) was established under the Higher Education Act of 1965, as amended in the Student Loan Reform Act of 1993. The FDSLPL enables an eligible student or parent to obtain a loan to pay for the student's cost of attendance directly through the University rather than through private lenders. The University began participation in the FDSLPL on July 1, 1994. As a university qualified to originate loans, the University is responsible for handling the complete loan process, including funds management as well as promissory note functions. The University is not responsible for collection of these loans.

During 2004, the University expended approximately \$62,599,000 under the FDSLPL. The University is responsible for the performance of certain administrative duties with respect to the FDSLPL. It is not practical to determine the balance of loans outstanding to students and former students of the University under these programs for the year ended September 30, 2004. These loans are not included in the University's financial statements.

**PART II**  
**FINDINGS AND QUESTIONED COSTS**

**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Schedule of Findings and Questioned Costs

Year ended September 30, 2004

**(1) Summary of Auditors' Results**

- (a) The type of report issued on the financial statements: **unqualified opinion**
- (b) Reportable conditions in internal control were disclosed by the audit of the financial statements: **yes** (Finding Nos. 04-1, 04-2, and 04-3) Material weaknesses: **yes** (Finding No. 04-1)
- (c) Noncompliance which is material to the financial statements: **no**
- (d) Reportable conditions in internal control over major programs: **none reported**  
Material weaknesses: **no**
- (e) The type of report issued on compliance for major programs: **unqualified opinion**
- (f) Any audit findings which are required to be reported under Section .510(a) of OMB Circular A-133: **yes** (Finding Nos. 04-4, 04-5, and 04-6)
- (g) Major programs: **Student Financial Assistance Cluster; Research and Development Cluster**
- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**
- (i) Auditee qualified as a low-risk auditee under Section .530 of OMB Circular A-133: **yes**

**(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards***

**Finding No. 04-1**

**Equipment Accounting System Depreciation Expense**

In 2004, an error was discovered in the Equipment Accounting System (the System), whereby any equipment added in the year 2000 did not receive the appropriate depreciation charge in subsequent years. The error resulted from an omission during programming to make the depreciation calculation component of the Equipment Accounting System Year 2000 compliant. In an attempt to address all possible contingencies, the program included a section that compares the acquisition date and the disposal date of each asset. In instances where the acquisition year and disposal year are equal, the program calculates 12 months of depreciation on the asset in that year and then exits the depreciation calculation routine for that asset. Additionally, the default value in the program for the disposition year was '00, and the program code that did the acquisition year and disposal year comparison was not updated to utilize a four-digit year. Therefore, the program logic calculated depreciation expense appropriately for the assets acquired in the year 2000, but exited the depreciation calculation routine for these assets in future years. Since the acquisition year for assets acquired either prior to or after year 2000 did not equal the disposal year, the error was isolated to assets acquired in the year 2000. As a result of the error, approximately \$10,100,000 and \$5,700,000 of adjustments were recorded to the University and University of Alabama Hospital (the Hospital) statements of revenues, expenses, and changes in net assets, respectively, in 2004.

We recommend that the University and the Hospital conduct an in-depth review of the Equipment Accounting System to ensure that all programming issues are appropriately resolved. Additionally, the Equipment Accounting Director should conduct periodic reviews of the System's reports to ensure assets are receiving the appropriate accounting treatment. These reports should be reconciled to the general ledger system on a monthly basis.

# THE UNIVERSITY OF ALABAMA AT BIRMINGHAM

## Schedule of Findings and Questioned Costs

Year ended September 30, 2004

### **Management Response**

We agree and believe this programming error has been corrected. The University discovered and investigated this system calculation error during 2004. An in-depth review of the Equipment Accounting System has been conducted to insure all calculations are performing accurately. A new Director of Equipment Accounting is systematically reviewing reports generated from the system. In addition, an equipment accountant performs monthly reconciliations of equipment per the Equipment Accounting System to Oracle Equipment balances. Finally, the Office of Internal Audit will perform a follow up review of the system calculations and reconciliation procedures.

### **Finding No. 04-2**

#### **Monitoring of Accounts Payable**

The University does not utilize an accounts payable subsidiary ledger to support the accounts payable general ledger balance. The absence of a detail of payables, together with a process to reconcile such detail to the general ledger, increases the risk that errors in the payable balance could occur and go undetected. An accounts payable subsidiary ledger also may facilitate vendor management and further reduce the potential for over payment to vendors. Additionally, we also noted that the University has not established procedures for paying invoices that allows the University to maximize the earnings on cash used to pay invoices. Due to a lack of an accounts payable subsidiary ledger, the University conducted a manual search for unrecorded liabilities in 2004. As a result of the search, University management recorded year-end adjustments totaling approximately \$19,000,000 and \$6,000,000 to the University and Hospital financial statements, respectively.

We recommend the University create a system-generated accounts payable subsidiary ledger that supports the accounts payable general ledger balance. This subsidiary ledger should be segregated by vendor and should provide adequate detail to facilitate reconciliation to the general ledger.

#### **Status**

A similar finding was noted during the 2003 financial statement audit. The University addressed a component of the prior year finding in 2004, when they conducted their own search for unrecorded liabilities as part of the year-end audit of the financial statements.

#### **Management Response**

We agree and have implemented the recommendation. The University legacy system, which was recently replaced, did not produce an accounts payable subsidiary listing. Year-end searches were conducted by the accounting staff to establish the year-end accounts payable recordings. Effective October 1 2004, the University implemented the Oracle System, replacing both mainframe PAPS (A/P) and FAS (General Ledger) systems. The new system will generate a detail listing of accounts payable from Oracle Payables. This report will be reviewed to ensure that the accounts payable balance per the general ledger is reconciled to the payables detail.

**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Schedule of Findings and Questioned Costs

Year ended September 30, 2004

**Finding No. 04-3**

**Monitoring of Student Accounts Receivable Aging and Uncollectible Reserves**

During our student accounts receivable test work in the STARS System (the System) subsidiary ledger, we noted that accounts turned over to collection agencies are being aged inappropriately. Student accounts greater than two terms old are turned over to collection agencies. When either a payment is received from the collection agency or an adjustment is made to an account as a result of the appeal process, the accounts are re-aged in the System in the current accounts receivable category. As a result, an account can be listed as current in the System even though the balance may be well over two terms old. Additionally, the University bases its analysis of the allowance for uncollectible student accounts receivable on the aging categories and will write-off receivables more than two years old. The University's allowance analysis and account write-offs are, therefore, not accurate resulting in the overstatement of the students accounts receivable general ledger balance. Subsequent to the discovery of this issue, University management conducted an in-depth analysis to determine the adequacy of their allowance. As a result of the analysis, University management recorded year-end adjustments totaling approximately \$623,000 to the University financial statements.

We recommend that the aging of student accounts receivable in the System be performed using the actual due date of the student account rather than the month activity was experienced on the account. Additionally, we recommend that the University establish an allowance for all students' accounts over one year old. This process will improve the valuation of the student's accounts receivable balance and should reduce the potential for significant collectibility issues or adjustments in the future.

**Management Response**

We agree and have implemented the recommendation. Programming changes have been made to prevent transactions resulting from collection agency activity from re-aging the account. The allowance for doubtful accounts calculation was revised for year-end reserve provisions. In addition, the University has begun the process of preparing to replace the System with SCT Banner.

**(3) Findings and Questioned Costs Relating to Federal Awards**

**Finding No. 04-4**

**Student Financial Assistance Cluster**

**Special Tests and Provisions – Student Status Changes**

**Criterion**

Federal regulations governing the Federal Direct Student Loan Program (FDSLPL) require that an institution must complete and return, within 30 days of receipt, student status confirmation reports sent by the U.S. Department of Education or the NSLDS. Unless the school expects to complete its next student status report within 60 days, the school must notify the U.S. Department of Education or the NSLDS within 30 days if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis.

(34 CFR 685.309(b))

**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Schedule of Findings and Questioned Costs

Year ended September 30, 2004

**Condition**

The University failed to report student status changes within the time frames noted above for 10 of a sample of 30 students. Each of the 10 students noted graduated from the University during the 2003-04 award year.

**Cause**

Management indicated their view that the University is not required to report changes in status caused by graduation.

**Questioned Cost**

None.

**Recommendation**

We recommend the University implement procedures to ensure that graduating FDSLP borrowers are identified and properly reported through NSLDS in accordance with federal guidelines.

**Management Response**

Based on the University's interpretation of 34 CFR 685.309 (b) and in consultation with the National Student Clearinghouse (2,800 colleges participate with the Clearinghouse), we have met the requirements of this regulation. We send enrollment files to the Clearinghouse within the 60-day requirement. These files are sent regularly to the guarantors and the U.S. Department of Education Direct Loans. We have reviewed the 10 students in question and believe that they were submitted properly for 2003-04.

In May of 2004, the Clearinghouse was contacted by the U.S. Department of Education and strongly suggested that they submit graduation data. The Clearinghouse then informed the colleges. The University has submitted this data beginning Fall 2004 and student status is submitted within the 60-day intervals.

**Finding 04-5**

**Research and Development Cluster**

**Reporting**

**Criterion**

The Federal awarding agency shall require recipients to submit the SF-269 or SF-269A (an original and no more than two copies) no later than 30 days after the end of each specified reporting period for quarterly and semiannual reports, and 90 calendar days for annual and final reports. Extensions of reporting due dates may be approved by the federal awarding agency upon request of the recipient.

(OMB Circular A-110 .52 (a)(1)(iv))

**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Schedule of Findings and Questioned Costs

Year ended September 30, 2004

**Condition**

Eleven annual Financial Status Reports of 30 selected for test work were not submitted to the applicable federal awarding agency within the time frames described above. We noted that the University did not contact the awarding agency of the probable late reports in any of the 12 cases observed.

**Cause**

Noncompliance due to oversight.

**Questioned Cost**

None.

**Recommendation**

We recommend the University implement procedures to ensure that reporting deadlines are more closely monitored to facilitate timely reporting in accordance with federal guidelines.

**Management Response**

The University continues to place a high priority on submission of federal reports within the time allowed by the sponsor. Due dates are monitored and current procedures that ensure the accuracy of the reports, may cause the reports on the larger projects to be delayed. In addition, when it becomes obvious that a report will not be completed in a timely manner, the University will request an extension in accordance with OMB Circular A-110, Section 52(a)(1)(iv).

**Finding 04-6**

**Research and Development Cluster**

**Activities Allowed or Unallowed and Allowable Costs/Cost Principles**

**Criterion**

Federal regulations require the maintenance of certified time and effort activity reports that support the personal costs charged to grants. These reports should be prepared each academic term and no later than every six months.

OMB Circular A-21, Section J.10

**Condition**

We noted three instances of 30 personal service charges selected for test work in which the appropriate effort report was not certified or approved by supervisory personnel in a timely manner (within six months of the date the services were provided).

**Cause**

Noncompliance due to oversight.



**THE UNIVERSITY OF ALABAMA AT BIRMINGHAM**

Schedule of Findings and Questioned Costs

Year ended September 30, 2004

**Questioned Cost**

None.

**Recommendation**

The University should establish time and effort reporting deadlines and assign accountability to the appropriate levels of management to ensure personal service costs are properly certified in a timely manner.

**Management Response**

Effective January 2004, the University implemented the Oracle Human Resources system. This implementation provided for electronic effort report certification. The University has created reports to monitor the status of effort report certifications and have expanded the effort reporting policies and procedures. In addition, there have been multiple training sessions on campus to heighten the awareness for timely certifications of effort reports and the policies and procedures are being reviewed for changes regarding the review and approval process.