

***The Ohio State University  
Research Foundation  
(A Component Unit of  
The Ohio State University)***

*Office of Management and Budget  
Circular A-133 Reports for the  
Year Ended June 30, 2006*

**THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION**  
**(A Component Unit of The Ohio State University)**

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**THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION**  
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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

Federal Agency	CFDA Number	Sponsor I.D. Number	2006 Expenditures
Research and Development Cluster—			
Pass-through from The Ohio State University			
Smithsonian Astrophysical Observatory	43.002	30060200	\$ 62,581
Appalachian Regional Commissior	23.001	30070100	15,449
Veterans Affairs	64.30170000	30170000	1,128
Nuclear Regulatory Commissior	81.30220000	30220000	686,587
Agency for International Development	98.30300100	30300100	109,269
Central Intelligence Agency	13.30350100	30350100	112,867
Institute of Museum and Library Sciences	45.30510000	30510000	144,269
Corporation for National and Community Service	94.005	31040001	98,077
Environmental Protection Agency	66.32000000	32000000	89,035
Environmental Protection Agency	66.469	32000000	3,301
Environmental Protection Agency	66.500	32000000	183,148
Environmental Protection Agency	66.509	32000000	12,021
Environmental Protection Agency	66.511	32000000	28,292
Environmental Protection Agency	66.515	32000000	6,159
Environmental Protection Agency	66.714	32000000	2,433
Environmental Protection Agency	66.716	32000000	447
National Aeronautics and Space Administratior	43.002	33000000	130,575
National Aeronautics and Space Administratior	43.33000000	33000000	80,683
Langley Research Center	43.33000102	33000102	(529)
Ames Research Center	43.33000103	33000103	199,289
John Glenn Research Center-Lewis Field	43.001	33000104	73,983
John Glenn Research Center-Lewis Field	43.002	33000104	3,410,120
John Glenn Research Center-Lewis Field	43.33000104	33000104	20,311
National Aeronautics and Space Administration Headquarter:	43.001	33000105	69,769
National Aeronautics and Space Administration Headquarter:	43.002	33000105	1,006,043
National Aeronautics and Space Administration Headquarter:	43.33000105	33000105	3,523
Marshall Space Flight Center	43.002	33000201	8,620
Johnson Space Center	43.002	33000202	209,236
Goddard Space Flight Center	43.001	33000301	280,026
Goddard Space Flight Center	43.002	33000301	1,920,669
Goddard Space Flight Center	43.33000301	33000301	94,135
Jet Propulsion Lab	43.002	33000303	41,396
Jet Propulsion Lab	43.33000303	33000303	256,777
NASA Dryden Flight Research Center	43.002	33000304	52,394
National Endowment for the Humanitie:	45.161	34000100	36,717
National Endowment for the Humanities:	45.163	34000100	68,319
National Endowment for the Arts	45.024	34000200	28,668

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Federal Agency	CFDA Number	Sponsor I.D. Number	2006 Expenditures
National Science Foundation	47.014	35000000	\$ 17,330
National Science Foundation	47.041	35000000	452,539
National Science Foundation	47.049	35000000	1,665,314
National Science Foundation	47.050	35000000	552,083
National Science Foundation	47.070	35000000	620,757
National Science Foundation	47.074	35000000	1,031,044
National Science Foundation	47.075	35000000	59,159
National Science Foundation	47.076	35000000	98,897
National Science Foundation	47.078	35000000	94,564
NSF Directorate for Biological Sciences	47.074	35000100	670,329
NSF Div of Biological Instrumentation & Resources	47.074	35000101	338,399
NSF Div of Integrative Organismal Biology	47.074	35000102	958,792
NSF Div of Molecular & Cellular Biosciences	47.074	35000103	2,312,345
NSF Div of Environmental Biology	47.074	35000104	792,091
NSF Div of Biological & Neural Sciences	47.074	35000105	37,440
NSF Div of Social & Economic Sciences	47.075	35000106	282,446
NSF Div of Biological Infrastructure	47.074	35000107	154,789
NSF Div of Emerging Frontiers	47.074	35000108	19,550
NSF Directorate for Computer & Info Sciences & Eng	47.070	35000200	844,199
NSF Div of Computer & Computation Research	47.070	35000202	457,055
NSF Div of Info Robotics & Intelligent Systems	47.070	35000203	479,396
NSF Div of Advanced Scientific Computing	47.070	35000205	174,111
NSF Div of Computer and Network Systems	47.070	35000207	944,776
NSF Directorate for Engineering	47.041	35000300	422,767
NSF Directorate for Engineering	47.049	35000300	473,520
NSF Directorate for Engineering	47.070	35000300	51,311
NSF Div of Engineering, Education & Centers	47.041	35000302	2,334,493
NSF Div of Chemical & Transport Systems	47.041	35000303	617,009
NSF Div of Civil & Mechanical Structures	47.041	35000304	113,994
NSF Div of Electrical & Communications System	47.041	35000305	491,040
NSF Div of Design & Manufacturing Innovati	47.041	35000306	906,118
NSF Div of Bioengineering & Environmental System	47.041	35000307	443,479
NSF Div of Atmospheric Sciences	47.050	35000401	497,227
NSF Div of Earth Sciences	47.050	35000402	509,081
NSF Div of Earth Sciences	47.070	35000402	84,167
NSF Div of Earth Sciences	47.074	35000402	52,643
NSF Div of Ocean Sciences	47.050	35000403	54,158
NSF Office of Polar Programs	47.050	35000404	15,279
NSF Office of Polar Programs	47.078	35000404	2,570,562
NSF Div of Mathematical Sciences	47.049	35000501	4,471,624
NSF Div of Mathematical Sciences	47.050	35000501	24,879
NSF Div of Physics	47.049	35000502	1,569,688
NSF Div of Physics	47.070	35000502	131,309
NSF Div of Chemistry	47.049	35000503	2,394,406
NSF Div of Materials Research	47.049	35000504	1,468,698
NSF Div of Astronomical Sciences	47.049	35000505	222,321

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**FOR THE YEAR ENDED JUNE 30, 2006**

Federal Agency	CFDA Number	Sponsor I.D. Number	2006 Expenditures
NSF Div of Research Career Development	47.050	35000604	\$ 101,112
NSF Div of Research Career Development	47.070	35000604	99,904
NSF Div of Undergraduate Education	47.046	35000605	85,862
NSF Div of Undergraduate Education	47.076	35000605	530,406
NSF Div of Human Resource Development	47.076	35000606	581,470
NSF Div of Elementary, Secondary & Informal Educ	47.076	35000607	105,050
NSF Div of Graduate Educ & Res Development	47.076	35000611	1,805,455
NSF Div of Research, Evaluation & Communicatio	47.076	35000612	252,075
NSF Dir Social, Behavioral & Economic Sciences	47.075	35000800	11,032
NSF Div of Social, Behavioral & Economic Research	47.075	35000801	1,626,065
NSF Office of International Science & Eng	47.045	35000803	4,441
NSF Office of International Science & Eng	47.075	35000803	9,883
NSF Office of International Science & Eng	74.075	35000803	(795)
NSF Div of Behavioral & Cognitive Sciences	47.074	35000804	121,865
NSF Div of Behavioral & Cognitive Sciences	47.075	35000804	136,782
US Department of Agriculture	10.206	40000000	(5)
USDA Forest Service	10.206	40020000	9,338
USDA Forest Service	10.40020000	40020000	13,562
USDA Forest Service	10.652	40020000	180,220
USDA Forest Service	10.664	40020000	141,207
USDA Forest Service	10.670	40020000	5,837
USDA Forest Service	10.673	40020000	928
National Urban and Community Forestry Advisory Council	10.670	40020200	12,707
Cooperative State Research, Education, and Extension Service	10.200	40040100	3,172,247
Cooperative State Research, Education, and Extension Service	10.206	40040100	2,363,847
Cooperative State Research, Education, and Extension Service	10.207	40040100	26,976
Cooperative State Research, Education, and Extension Service	10.210	40040100	13,906
Cooperative State Research, Education, and Extension Service	10.217	40040100	112,626
Cooperative State Research, Education, and Extension Service	10.219	40040100	91,312
Cooperative State Research, Education, and Extension Service	10.302	40040100	321,652
Cooperative State Research, Education, and Extension Service	10.303	40040100	1,031,876
Cooperative State Research, Education, and Extension Service	10.305	40040100	33,251
Cooperative State Research, Education, and Extension Service	10.40040100	40040100	5,785
North Central Region Integrated Pest Management Program	10.200	40040102	83,114
National Research Initiative Competitive Grants Program	10.206	40040103	544,643
Initiative for Future Agriculture and Food Systems	10.302	40040104	504,414
USDA Agricultural Research Service	10.001	40040200	1,038,755
Natural Resources Conservation Service	10.40060000	40060000	(17)
Natural Resources Conservation Service	10.902	40060000	47,234
Animal and Plant Health Inspection Service	10.025	40070000	25,857
Animal and Plant Health Inspection Service	10.028	40070000	(117)
Office of International Cooperation and Development	10.960	40100000	33,432
Economic Research Service	10.001	40120000	63
Economic Research Service	10.250	40120000	49,303
Food Safety and Inspection Service	10.40130000	40130000	17,826
Food Safety and Inspection Service	10.475	40130000	33,567

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Federal Agency	CFDA Number	Sponsor I.D. Number	2006 Expenditures
USDA Risk Management Agency	10.450	40180000	\$ 66,815
Rural Development	10.771	40190000	203,706
USDA Foreign Agricultural Service	10.960	40200000	956
USDA Foreign Agricultural Service	10.961	40200000	40,127
National Oceanic & Atmospheric Administration	11.400	42020000	21,404
National Oceanic & Atmospheric Administration	11.417	42020000	1,329,742
National Oceanic & Atmospheric Administration	11.420	42020000	858
National Oceanic & Atmospheric Administration	11.460	42020000	64,442
National Marine Fisheries Service	11.42020300	42020300	2,132
National Geodetic Survey	11.42020400	42020400	10,458
National Institute of Standards and Technology	11.609	42040000	48,554
US Department of Defense	12.420	50000000	55,013
US Department of Defense	12.50000000	50000000	55,323
United States Air Force	12.50010000	50010000	64,335
United States Air Force	12.800	50010000	246,952
Air Force Materiel Command	12.800	50010100	2,849,007
Air Force Materiel Command	12.910	50010100	637
Air Force Office of Scientific Research	12.630	50010105	2,133,404
Air Force Office of Scientific Research	12.800	50010105	1,900,417
Air Force Office of Scientific Research	12.910	50010105	111
Air Force Research Laboratory	12.50010126	50010126	251,627
Air Force Research Laboratory	12.800	50010126	296,805
Wright Laboratory	12.50010800	50010800	(561)
United States Army	12.420	50020000	52,667
Army Cold Regions Research and Engineering Laboratory	12.50020103	50020103	78,532
Humphreys Engineer Center Support Activity	12.50020106	50020106	421,214
Army Tank Command	12.50020204	50020204	99,782
Army Medical Command	12.420	50020300	2,361
Army Medical Research and Materiel Command	12.420	50020301	784,603
Army Medical Research and Materiel Command	12.50020301	50020301	415,849
Army Research Office	12.300	50020400	173,038
Army Research Office	12.431	50020400	693,971
Army Research Office	12.50020400	50020400	1,575
Army Robert Morris Acquisition Center	12.431	50022400	53,201
Army Space and Missile Defense Command	12.431	50022500	7,503
Army Yuma Proving Ground	12.50022600	50022600	178,265
Army Medical Research Acquisition Activity	12.420	50022700	10,437
United States Navy	12.50040000	50040000	140,749
Naval Air Systems Command	12.50040101	50040101	132,588
Space and Naval Warfare Systems Center	12.50040110	50040110	76,681
Office of Naval Research	12.300	50040300	2,580,430
Office of Naval Research	12.50040300	50040300	3
Navy Research Lab	12.300	50040301	237,289
Naval Medical Research Center	12.50041002	50041002	(3,094)
Defense Advanced Research Projects Agency	12.420	50060000	(139,273)
Defense Advanced Research Projects Agency	12.431	50060000	93,138

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Federal Agency	CFDA Number	Sponsor I.D. Number	2006 Expenditures
Defense Advanced Research Projects Agency	12.50060000	50060000	\$ 619,650
National Geospatial-Intelligence Agency	12.630	50080000	624,959
Defense Logistics Agency	12.50130000	50130000	41,157
National Security Agency	12.50140000	50140000	557,670
National Security Agency	12.901	50140000	129,094
Uniformed Services University of the Health Sciences	12.50190000	50190000	182,247
National Reconnaissance Office	12.50200000	50200000	64,825
Strategic Environmental Research and Development Program	12.50210000	50210000	(20)
Defense Threat Reduction Agency	12.50220000	50220000	44,268
US Department of Education	84.047	53000000	223,183
US Department of Education	84.184	53000000	55,671
US Department of Education	84.305	53000000	145,907
US Department of Education	84.325	53000000	306,278
US Department of Education	84.327	53000000	25,323
US Department of Education	84.333	53000000	125,364
US Department of Education	84.53000000	53000000	722,198
Institute of Education Sciences	84.305	53020000	164,433
Institute of Education Sciences	84.53020000	53020000	1,668,845
Fund Improvement Postsecondary Education	84.116	53020300	170,259
Office of Elementary and Secondary Education	84.53030000	53030000	568,387
Office of Postsecondary Education	84.021	53040000	50,499
Office of Postsecondary Education	84.042	53040000	75,313
Office of Postsecondary Education	84.220	53040000	405,807
Office of Postsecondary Education	84.229	53040000	373,109
Center for International Education	84.015	53040200	1,048,824
Center for International Education	84.53040200	53040200	338,462
Office of Special Education Programs	84.324	53050100	230,795
Office of Special Education Programs	84.325	53050100	250,004
Rehabilitation Services Administrator	84.129	53050200	11,452
National Institute on Disability and Rehabilitation Research	84.133	53050300	377,718
National Institute on Disability and Rehabilitation Research	84.224	53050300	225,196
National Institute on Disability and Rehabilitation Research	84.53050300	53050300	165,825
US Department of Energy	81.049	55000000	6,261,624
US Department of Energy	81.086	55000000	377,493
US Department of Energy	81.089	55000000	274,421
US Department of Energy	81.112	55000000	35,919
US Department of Energy	81.114	55000000	160,312
US Department of Energy	81.115	55000000	257,742
US Department of Energy	81.117	55000000	879
US Department of Energy	81.123	55000000	81,958
US Department of Energy	81.55000000	55000000	254,581
National Energy Technology Laboratory	81.064	55130000	255
National Energy Technology Laboratory	81.086	55130000	19,314
National Energy Technology Laboratory	81.089	55130000	372,363
National Energy Technology Laboratory	81.117	55130000	31,648
National Energy Technology Laboratory	81.55130000	55130000	36,150

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
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Federal Agency	CFDA Number	Sponsor I.D. Number	2006 Expenditures
US Department of Health & Human Services	93.60000000	60000000	\$ 22,585
Centers for Medicare & Medicaid Services	93.779	60020000	66,458
Public Health Service	93.137	60040000	146,930
Agency for Healthcare Research and Quality	93.226	60041200	18,114
Food and Drug Administration	93.62000000	62000000	11,400
National Institutes of Health	93.113	64000000	368,141
National Institutes of Health	93.172	64000000	138,088
National Institutes of Health	93.173	64000000	231,573
National Institutes of Health	93.213	64000000	175,756
National Institutes of Health	93.394	64000000	69,775
National Institutes of Health	93.395	64000000	170,332
National Institutes of Health	93.398	64000000	30,308
National Institutes of Health	93.64000000	64000000	11,684
National Institutes of Health	93.837	64000000	41,364
National Institutes of Health	93.848	64000000	312,780
National Institutes of Health	93.849	64000000	122,017
National Institutes of Health	93.853	64000000	244,306
National Institutes of Health	93.855	64000000	153,231
National Institutes of Health	93.856	64000000	207,452
National Institutes of Health	93.859	64000000	15,957
National Cancer Institute	93.393	64000002	6,435,277
National Cancer Institute	93.394	64000002	1,660,208
National Cancer Institute	93.395	64000002	14,268,886
National Cancer Institute	93.396	64000002	7,439,301
National Cancer Institute	93.397	64000002	6,711,012
National Cancer Institute	93.398	64000002	2,337,203
National Cancer Institute	93.399	64000002	3,387,665
National Cancer Institute	93.64000002	64000002	743,921
National Cancer Institute	93.981	64000002	72,302
National Heart, Lung, and Blood Institute	93.837	64000003	22
National Heart, Lung, and Blood Institute	93.64000003	64000003	310,086
National Heart, Lung, and Blood Institute	93.837	64000003	7,351,486
National Heart, Lung, and Blood Institute	93.838	64000003	1,982,427
National Heart, Lung, and Blood Institute	93.839	64000003	453,733
National Heart, Lung, and Blood Institute	96.838	64000003	87,853
National Institute of Allergy and Infectious Disease:	93.855	64000004	4,597,082
National Institute of Allergy and Infectious Disease:	93.856	64000004	7,286,476
National Institute of Diabetes and Digestive and Kidney Disease:	93.64000005	64000005	66,742
National Institute of Diabetes and Digestive and Kidney Disease:	93.847	64000005	1,710,105
National Institute of Diabetes and Digestive and Kidney Disease:	93.848	64000005	1,365,313
National Institute of Diabetes and Digestive and Kidney Disease:	93.849	64000005	1,151,423
National Institute of Child Health and Human Developmen	93.864	64000006	459,538
National Institute of Child Health and Human Developmen	93.865	64000006	3,138,145
National Institute of Child Health and Human Developmen	93.929	64000006	165,161
National Institute of General Medical Science:	93.396	64000007	10,847
National Institute of General Medical Science:	93.821	64000007	1,429,667

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Federal Agency	CFDA Number	Sponsor I.D. Number	2006 Expenditures
National Institute of General Medical Sciences	93.859	64000007	\$ 6,297,477
National Institute of General Medical Sciences	93.862	64000007	1,036,532
Nat Inst Neurological Disorders & Stroke	93.853	64000008	2,111
National Institute of Neurological Disorders and Stroke	93.853	64000008	7,210,597
National Institute of Neurological Disorders and Stroke	95.853	64000008	402,393
National Center for Research Resources	93.306	64000010	29,846
National Center for Research Resources	93.333	64000010	(2,222)
National Center for Research Resources	93.389	64000010	6,099,988
National Center for Research Resources	93.865	64000010	146,000
National Eye Institute	93.867	64000011	4,875,276
National Institute of Dental and Craniofacial Research	93.121	64000012	2,878,608
National Institute of Dental and Craniofacial Research	93.390	64000012	2,179
National Institute of Environmental Health Science	93.113	64000014	480,119
National Institute on Aging	93.866	64000015	1,783,668
John F Fogarty International Center	93.934	64000017	(417)
John F Fogarty International Center	93.989	64000017	3,559
National Institute of Nursing Research	93.361	64000018	936,798
National Institute of Arthritis & Musculoskeletal & Skin Disease	93.846	64000019	2,922,571
National Institute on Deafness & Other Communication Disorder	93.173	64000020	2,525,774
National Institute of Mental Health	93.242	64000021	3,863,648
National Institute of Mental Health	93.281	64000021	23,152
National Institute of Mental Health	93.282	64000021	257,098
National Institute on Drug Abuse	93.277	64000022	110,452
National Institute on Drug Abuse	93.279	64000022	2,340,701
National Institute on Alcohol Abuse and Alcoholism	93.273	64000023	489,694
National Human Genome Research Institute	93.172	64000026	64,945
National Center for Complementary and Alternative Medicine	93.213	64000027	615,262
National Institute of Biomedical Imaging and Bioengineering	93.286	64000028	2,988,502
Health Resources and Services Administration	93.191	65000000	137,018
Health Resources and Services Administration	93.358	65000000	92,832
Health Resources and Services Administration	93.359	65000000	288,441
Health Resources and Services Administration	93.884	65000000	126,186
Health Resources and Services Administration	93.887	65000000	432,914
Health Resources and Services Administration	93.888	65000000	238,167
Health Resources and Services Administration	93.896	65000000	(4,925)
Health Resources and Services Administration	93.996	65000000	279,319
Bureau of Health Professions	93.884	65000001	281,795
Bureau of Health Professions	93.964	65000001	10,164
Maternal & Child Health Bureau	93.110	65000005	325,432
Centers for Disease Control and Prevention	93.136	66000000	84,033
Centers for Disease Control and Prevention	93.283	66000000	1,460,587
Centers for Disease Control and Prevention	93.66000000	66000000	4,575
National Institute for Occupational Safety and Health	93.262	66000001	1,270,602
National Institute for Occupational Safety and Health	93.956	66000001	1,090,884
National Center for Infectious Diseases	93.283	66000003	295,920
Administration on Children, Youth and Families	93.632	67000100	458,901

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Federal Agency	CFDA Number	Sponsor I.D. Number	2006 Expenditures
US Department of Housing and Urban Development	14.506	70000000	\$ 11,088
US Department of Housing and Urban Development	14.512	70000000	58,714
US Department of Housing and Urban Development	14.516	70000000	100
US Department of Housing and Urban Development	14.520	70000000	5,382
US Fish and Wildlife Service	15.228	72030000	10,036
US Fish and Wildlife Service	15.608	72030000	508
US Fish and Wildlife Service	15.635	72030000	36,998
US Fish and Wildlife Service	15.637	72030000	7,045
US Fish and Wildlife Service	15.72030000	72030000	41,144
US Geological Survey	15.72040000	72040000	8,865
US Geological Survey	15.805	72040000	61,955
US Geological Survey	15.808	72040000	91,747
National Park Service	15.72070000	72070000	19,796
Office of Surface Mining Reclamation and Enforcement	15.253	72090000	30,344
National Institute of Justice	16.560	74040100	54,260
Occupational Safety & Health Administrator	17.502	76020000	16,764
Bureau of Labor Statistics	17.76050000	76050000	14,216,123
Bureau of Educational and Cultural Affairs	19.405	80020100	53,948
US Department of Transportation	20.82000000	82000000	284,113
Federal Highway Administrator	20.215	82010000	1,500
Federal Aviation Administrator	20.108	82030000	139,703
Federal Aviation Administrator	20.82030000	82030000	294,071
National Highway Traffic Safety Administration	20.82040000	82040000	<u>526,589</u>
Sub-total pass-through from The Ohio State University			<u>240,208,133</u>

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# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

(A Component Unit of The Ohio State University)

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2006

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D Number	Pass-Through I.D. Number	2006 Expenditures
Research and Development Cluster—					
Pass-through from other sources:					
US Department of Defense	Lockheed Martin Corp	12.50000000	50000000	10010042	\$ 1,935
US Department of Defense	General Dynamics Corp	12.50000000	50000000	10010725	15,610
Air Force Office of Scientific Research	CeramPhysics, Inc	12.50010105	50010105	10011166	3,543
US Department of Energy	Sandia Corp	81.55000000	55000000	10011170	316,241
National Institute of Standards and Technology	Edison Welding Inst Inc	11.42040000	42040000	10011218	35,316
National Institute of Standards and Technology	Owens Corning Corp	11.42040000	42040000	10011306	90,308
Agency for International Development	Development Alternatives Inc	98.30300100	30300100	10011316	288,603
Air Force Research Laboratory	Sci Applications Intl Corp	12.50010126	50010126	10011324	(3,374)
Defense Advanced Research Projects Agency	Sci Applications Intl Corp	12.50060000	50060000	10011324	58,693
National Cancer Institute	Sci Applications Intl Corp	46.101	64000002	10011324	19
National Cancer Institute	Sci Applications Intl Corp	93.64000002	64000002	10011324	580,380
National Institute of Neurological Disorders and Stroke	Sci Applications Intl Corp	93.64000008	64000008	10011324	2,552
National Aeronautics and Space Administration	EG&G Inc	43.33000000	33000000	10011343	8,882
Air Force Research Laboratory	General Dynamics Advanced Info Systems	12.50010126	50010126	10011383	139,616
United States Air Force	General Dynamics Advanced Info Systems	12.50010000	50010000	10011383	52,484
US Department of Defense	General Dynamics Advanced Info Systems	12.50000000	50000000	10011383	54,802
Defense Advanced Research Projects Agency	Alcoa Research Laboratories	12.50060000	50060000	10011406	14,427
Air Force Research Laboratory	Universal Tech Corp	12.50010126	50010126	10011471	48,197
United States Air Force	Universal Tech Corp	12.50010000	50010000	10011471	136,670
US Department of Energy	Honeywell International Inc	81.55000000	55000000	10011512	103,864
National Institute of Standards and Technology	Edison Materials Tech Ctr	11.42040000	42040000	10011518	26,564
Air Force Research Laboratory	Northrop Grumman Corp	12.800	50010126	10011657	174,366
Defense Advanced Research Projects Agency	Northrop Grumman Corp	12.50060000	50060000	10011657	(42)
National Reconnaissance Office	Northrop Grumman Corp	12.50200000	50200000	10011657	62,082
National Institute of Standards and Technology	Ford Motor Company	11.42040000	42040000	10011724	85,949
Defense Advanced Research Projects Agency	General Electric Aircraft Engines	12.50060000	50060000	10011756	(1,760)
National Center for Complementary and Alternative Medicine	Mount Sinai Medical Center	93.64000027	64000027	10011783	363
National Institute of Neurological Disorders and Stroke	Mount Sinai Medical Center	93.853	64000008	10011783	1,792
Air Force Research Laboratory	Systran Corp	12.800	50010126	10011833	(3,015)
United States Army	Systran Corp	12.50020000	50020000	10011833	10,939
US Department of Defense	Systran Corp	12.50000000	50000000	10011833	141,371
Ames Research Center	Raytheon Co	43.33000103	33000103	10011847	(57,877)
United States Navy	Raytheon Co	12.50040000	50040000	10011847	78,258

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Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D Number	Pass-Through I.D. Number	2006 Expenditures
US Department of Defense	Raytheon Co	12.50000000	50000000	10011847	\$ 4,552
National Cancer Institute	Booz Allen Hamilton Inc	93.64000002	64000002	10011980	712,248
USDA Agricultural Research Service	Biotechnology Res & Dev Corp	10.40040200	40040200	10011994	(30)
Air Force Office of Scientific Research	Physical Sciences, Inc	12.50010105	50010105	10012027	291,952
National Institute of Standards and Technology	Imation Corp	11.42040000	42040000	10012042	(28,163)
United States Air Force	Harris Corp	12.800	50010000	10012071	23,614
US Department of Defense	Harris Corp	12.50000000	50000000	10012071	23,877
Defense Advanced Research Projects Agency	Pratt & Whitney Engines	12.50060000	50060000	10012090	131,504
US Department of Energy	Bechtel Bettis, Inc	81.55000000	55000000	10012230	34,020
National Science Foundation	Horizon Res Inc	47.35000000	35000000	10012237	(17,543)
National Science Foundation Directorate for Engineering	OG Technologies, Inc	47.35000300	35000300	10012262	46,697
United States Army	EOIR Technologies	12.50020000	50020000	10012263	1,717
US Department of Agriculture	Environ Energy	10.40000000	40000000	10012272	44,072
US Department of Energy	Environ Energy	81.55000000	55000000	10012272	12,474
United States Army	Ansoft Corp	12.50020000	50020000	10012311	120,617
Army Research Office	Micro Analysis & Design	12.50020400	50020400	10012320	918,872
Defense Logistics Agency	Advanced Tech Inst	12.50130000	50130000	10012322	80,640
US Department of Defense	Advanced Tech Inst	12.50000000	50000000	10012322	43,963
US Department of Energy	Advanced Tech Inst	81.55000000	55000000	10012322	228,421
National Institutes of Health	Hybrid Plastics Inc	93.64000000	64000000	10012356	(550)
United States Army	ARINC Inc	12.50020000	50020000	10012359	76,595
United States Navy	ARINC Inc	12.50040000	50040000	10012359	18,610
US Department of Defense	High Performance Technologies Inc	12.50000000	50000000	10012364	756
United States Air Force	S & K Technologies Inc	12.50010000	50010000	10012375	31,579
US Department of Energy	Makel Engineering Inc	81.55000000	55000000	10012377	6,936
Army Research Office	Pixon LLC	12.50020400	50020400	10012394	4,906
United States Air Force	Syntonics LLC	12.50010000	50010000	10012399	47,281
United States Navy	Syntonics LLC	12.50040000	50040000	10012399	55,693
National Science Foundation Div of Design & Manufacturing Innovation	Applied Metallurgy Corp	47.35000306	35000306	10012400	(14,147)
Air Force Research Laboratory	Anteon Intl Corp	12.50010126	50010126	10012402	91,374
United States Air Force	Anteon Intl Corp	12.50010000	50010000	10012402	(26)
US Department of Energy	Supergenics LLC	81.55000000	55000000	10012405	75,091
National Cancer Institute	Westat Inc	93.64000002	64000002	10012409	3,070
United States Navy	Applied EM, INC.	12.50040000	50040000	10012411	94,637
United States Army	ESA Environ Specialists Inc	12.50020000	50020000	10012415	84,077
National Institutes of Health	Cancervax	93.64000000	64000000	10012419	17,204

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Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D Number	Pass-Through I.D. Number	2006 Expenditures
United States Navy	Visualem Corp	12.50040000	50040000	10012431	\$ 83,151
US Department of Energy	Seafire Micros, Inc	81.049	55000000	10012447	56,657
National Institute of Mental Health	Passive Motion Therapeutics Inc	93.242	64000021	10012485	7,757
Air Force Research Laboratory	RNET Technologies	12.800	50010126	10012505	65,413
National Institutes of Health	Space Hardware Optimization Technology	93.64000000	64000000	10012510	7,219
Air Force Office of Scientific Research	Princeton Scientific Instruments Inc	12.50010105	50010105	10012513	143,493
National Science Foundation	Luna Innovations Inc	47.35000000	35000000	10012514	11,145
Air Force Research Laboratory	Wyle Laboratories	12.50010126	50010126	10012528	93,465
United States Air Force	Wyle Laboratories	12.50010000	50010000	10012528	57,612
Air Force Research Laboratory	MetroLaser Inc	12.50010126	50010126	10012538	185,485
Air Force Materiel Command	SI2 Technologies, Inc.	12.50010100	50010100	10012543	8,146
Defense Advanced Research Projects Agency	Kaman Aerospace Corp	12.50060000	50060000	10012550	35,248
US Department of Energy	General Atomics	81.55000000	55000000	10012568	480,621
US Department of Energy	Kitware, Inc	81.55000000	55000000	10012569	42,078
Air Force Research Laboratory	Ball Aerospace & Technologies Corp	12.50010126	50010126	10012578	6,671
John Glenn Research Center-Lewis Field	Electron Energy Corp	43.33000104	33000104	10012579	63
Office of Naval Research	Intelligent Automation, Inc	12.50040300	50040300	10012597	46,026
US Department of Defense	Intelligent Automation, Inc	12.50000000	50000000	10012597	29,167
Defense Advanced Research Projects Agency	Boston Micromachines Corp	12.50060000	50060000	10012599	59,723
National Cancer Institute	BioReliance Corp	93.64000002	64000002	10012605	(21,610)
United States Army	VaxDesign Corp	12.50020000	50020000	10012607	267,708
Air Force Research Laboratory	ITN Energy Systems, Inc	12.50010126	50010126	10012614	57,535
Air Force Research Laboratory	SuperPower, Inc	12.50010126	50010126	10012622	21,712
US Department of Defense	Support Systems Associates, Inc	12.50000000	50000000	10012664	21,766
US Department of Defense	ATK Missile Systems Co	12.50000000	50000000	10012668	33,674
United States Air Force	Trillion Quality Systems	12.50010000	50010000	10012693	29,615
United States Air Force	Geneva Aerospace, Inc	12.50010000	50010000	10012700	34,154
National Cancer Institute	Klein Buendel, Inc	93.393	64000002	10012707	47,862
National Institutes of Health	Fisher BioServices, Inc	93.64000000	64000000	10012728	137,764
United States Navy	Sverdrup Technologies Inc	12.50040000	50040000	10020016	11,543
National Science Foundation	Bioprocessing Innovative Co Inc	47.041	35000000	10020039	738
National Science Foundation Div of Design & Manufacturing Innovation	Bioprocessing Innovative Co Inc	47.35000306	35000306	10020039	6,342
USDA Agricultural Research Service	Bioprocessing Innovative Co Inc	10.40040200	40040200	10020039	16
US Department of Energy	Faraday Tech Inc	81.55000000	55000000	10020046	(7,182)
National Institutes of Health	BIOMEC, Inc	93.64000000	64000000	10020062	83,882
Air Force Office of Scientific Research	Innovative Scientific Solutions Inc	12.50010105	50010105	10020096	48,519

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Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D Number	Pass-Through I.D. Number	2006 Expenditures
Air Force Research Laboratory	Innovative Scientific Solutions Inc	12.50010126	50010126	10020096	\$ 21,105
National Aeronautics and Space Administration Headquarters	Innovative Scientific Solutions Inc	43.33000105	33000105	10020096	238
United States Air Force	Innovative Scientific Solutions Inc	12.50010000	50010000	10020096	225,264
Air Force Office of Scientific Research	Hyper Tech Res Inc	12.50010105	50010105	10020102	28,071
National Aeronautics and Space Administration Headquarters	Hyper Tech Res Inc	43.33000105	33000105	10020102	74,705
United States Air Force	Hyper Tech Res Inc	12.50010000	50010000	10020102	(143)
United States Navy	Hyper Tech Res Inc	12.50040000	50040000	10020102	26,263
US Department of Defense	Hyper Tech Res Inc	12.50000000	50000000	10020102	307
US Department of Energy	Hyper Tech Res Inc	81.55000000	55000000	10020102	145,400
US Department of Energy	Global Res & Dev Inc	81.55000000	55000000	10020103	17,945
US Department of Energy	Applied Eng Solutions LLC	81.55000000	55000000	10020114	9,987
Air Force Research Laboratory	MRLets Technologies, Inc	12.800	50010126	10020137	(2,558)
United States Army	SOFCo-EFS Holdings LLC	12.50020000	50020000	10020150	49,447
National Cancer Institute	Columbus NanoWorks, Inc	93.396	64000002	10020170	39,329
National Institutes of Health	FutureCom Technologies, Inc	93.64000000	64000000	10020175	3,482
Army Research Office	BAE Systems	12.50020400	50020400	10030070	153,260
National Aeronautics and Space Administration Headquarters	BAE Systems	43.33000105	33000105	10030070	35,462
United States Army	Pharmacia & Upjohn Inc	12.50020000	50020000	10040004	240
US Department of Energy	Sibtech Inc	81.55000000	55000000	10040112	37,039
National Cancer Institute	Cancer & Leukemia Group B Fdn	93.64000002	64000002	20010031	9,657
Army Medical Research and Materiel Command	Childrens Res Inst (Columbus)	12.50020301	50020301	20010182	3,110
National Cancer Institute	Childrens Res Inst (Columbus)	93.395	64000002	20010182	63,999
National Institutes of Health	Childrens Res Inst (Columbus)	93.173	64000000	20010182	190,632
National Institutes of Health	Childrens Res Inst (Columbus)	93.865	64000000	20010182	16,406
US Department of Health & Human Services	Childrens Res Inst (Columbus)	93.60000000	60000000	20010182	4,443
National Cancer Institute	Mayo Fdn for Medical Educ & Res	93.395	64000002	20010289	250,805
National Institute of Neurological Disorders and Stroke	Mayo Fdn for Medical Educ & Res	93.853	64000008	20010289	182,141
Army Medical Research and Materiel Command	Cleveland Clinic Fdn	12.420	50020301	20010421	131,050
National Heart, Lung, and Blood Institute	Cleveland Clinic Fdn	93.837	64000003	20010421	39,641
National Institutes of Health	Cleveland Clinic Fdn	93.395	64000000	20010421	50,370
National Science Foundation Div of Chemical & Transport Systems	Cleveland Clinic Fdn	47.041	35000303	20010421	(7,142)
National Cancer Institute	NSABP Fdn Inc	93.395	64000002	20010527	2,910
National Cancer Institute	Fdn for the Children's Oncology G	93.395	64000002	20010553	129,938
National Science Foundation	The Shodor Educ Fdn, Inc	47.076	35000000	20012131	60,124
Uniformed Services University of the Health Sciences	Henry M Jackson Fdn for the Advn Mil Med	12.50190000	50190000	20012161	315,524
United States Army	Henry M Jackson Fdn for the Advn Mil Med	12.420	50020000	20012161	348,783

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Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D Number	Pass-Through I.D. Number	2006 Expenditures
Army Tank Command	Battelle Memorial Inst	12.50020204	50020204	20020012	\$ 109,468
Centers for Disease Control and Prevention	Battelle Memorial Inst	93.66000000	66000000	20020012	38,739
National Cancer Institute	Battelle Memorial Inst	93.64000002	64000002	20020012	173
National Energy Technology Laboratory	Battelle Memorial Inst	81.55130000	55130000	20020012	113,397
United States Army	Battelle Memorial Inst	12.50020000	50020000	20020012	97,058
US Department of Energy	Battelle Memorial Inst	81.55000000	55000000	20020012	98,773
National Cancer Institute	Gynecologic Oncology Group	93.395	64000002	20020024	64,027
National Heart, Lung, and Blood Institute	Am Lung Assn	93.838	64000003	20020041	128,538
National Cancer Institute	Res Triangle Inst	93.64000002	64000002	20020058	1,362
Agency for International Development	Am Cncl on Educ	98.012	30300100	20020078	431,406
Agency for International Development	Am Cncl on Educ	98.30300100	30300100	20020078	85,924
National Aeronautics and Space Administration Headquarters	Center for Rotorcraft Innovation	43.33000105	33000105	20020103	80,964
US Department of Defense	Academy for Educational Dev	81.087	50000000	20020666	494,968
National Science Foundation Div of Chemistry	Woods Hole Oceanographic Inst	47.049	35000503	20020744	71,247
National Cancer Institute	Cancer Therapy & Res Fdn of South Texas	93.399	64000002	20020745	(1,089)
National Aeronautics and Space Administration	Univ Corp for Atmospheric Res	43.000	33000000	20020793	92,346
National Science Foundation Div of Atmospheric Sciences	Univ Corp for Atmospheric Res	47.35000401	35000401	20020793	221,747
US Department of Energy	Nat Renewable Energy Lab	81.55000000	55000000	20020800	107,938
National Aeronautics and Space Administration Headquarters	Universities Space Res Assoc	43.002	33000105	20020887	14,988
National Cancer Institute	Am Coll of Radiology	93.395	64000002	20020917	664
Bureau of Educational and Cultural Affairs	NAFSA: Assn of International Educators	19.404	80020100	20020989	1,901
National Aeronautics and Space Administration	Space Telescope Sci Inst	43.002	33000000	20021006	10,609
National Aeronautics and Space Administration	Space Telescope Sci Inst	43.33000000	33000000	20021006	977
Centers for Disease Control and Prevention	Hemophilia Fdn of Michigan	93.283	66000000	20021026	24,819
Maternal & Child Health Bureau	Hemophilia Fdn of Michigan	93.65000005	65000005	20021026	14,050
USDA Agricultural Research Service	Great Lakes Comsn	10.802	40040200	20021027	13,975
Environmental Protection Agency	Consortium Plant Biotechnology Res Inc	66.500	32000000	20021036	55,710
US Department of Energy	Consortium Plant Biotechnology Res Inc	81.087	55000000	20021036	132,711
Air Force Research Laboratory	Ohio Aerospace Inst	12.50010126	50010126	20021048	(354)
National Aeronautics and Space Administration Headquarters	Ohio Aerospace Inst	43.001	33000105	20021048	21,549
US Department of Energy	Pacific Northwest National Laboratory	81.55000000	55000000	20021070	90,727
National Oceanic & Atmospheric Administration	Nat Fish & Wildlife Fdn	11.42020000	42020000	20021134	879
Defense Advanced Research Projects Agency	Am Museum of Natural History	12.431	50060000	20021138	118,459
National Science Foundation	Am Museum of Natural History	47.070	35000000	20021138	16,537
National Cancer Institute	Inst for Cancer Prevention	93.393	64000002	20021179	885
US Department of Agriculture	Midwest Advanced Food Manufact Alliance	10.200	40000000	20021278	16,605

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Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D Number	Pass-Through I.D. Number	2006 Expenditures
US Department of Education	Educ Dev Center Inc	93.647	53000000	20021328	\$ 44,999
US Department of Education	Educ Dev Ctr Inc	84.53000000	53000000	20021328	6,426
National Institute of Child Health and Human Development	Rand Corp	93.865	64000006	20021340	208,508
National Institute of Child Health and Human Development	Rehabilitation Institute of Chicago	93.865	64000006	20021341	3,560
US Department of Education	Rehabilitation Institute of Chicago	84.53000000	53000000	20021341	44,468
Centers for Disease Control and Prevention	Assn of Schools of Public Health	93.283	66000000	20021358	293,887
National Institute of Child Health and Human Development	Moss Rehabilitation Res Inst	93.929	64000006	20021363	24,629
National Heart, Lung, and Blood Institute	Nat Jewish Medical Ctr	93.64000003	64000003	20021369	(2,610)
National Institute of Standards and Technology	Dayton Area Graduate Studies Inst	11.42040000	42040000	20021372	(1,560)
United States Air Force	Dayton Area Graduate Studies Inst	12.50010000	50010000	20021372	9,657
US Department of Education	Nat Writing Project Corp	84.53000000	53000000	20021378	98,293
National Eye Institute	Jaeb Ctr for Health Res	93.867	64000011	20021387	2,481
Army Medical Research and Materiel Command	House Ear Inst	12.420	50020301	20021422	3,516
US Department of Energy	Gas Tech Inst	81.55000000	55000000	20021447	39,622
US Department of Defense	Concurrent Technologies Corp	12.50000000	50000000	20021460	96,387
US Department of Energy	Universities Res Assn Inc	81.55000000	55000000	20021485	210,976
US Department of Energy	UT-Battelle LLC	81.55000000	55000000	20021486	86,331
National Cancer Institute	Rhode Island Hosp	93.399	64000002	20021502	50,803
National Institute of Diabetes and Digestive and Kidney Diseases	Rhode Island Hosp	93.64000005	64000005	20021502	15,411
National Institute of Child Health and Human Development	Health RES, Inc	93.929	64000006	20021512	31,579
National Science Foundation	Am Distance Educ Consr	47.080	35000000	20021544	6,118
Agency for International Development	Intl Center for Tropical AG	98.30300100	30300100	20021554	44,539
National Institute on Disability and Rehabilitation Research	Institute for Rehabilitation & Research	84.224	53050300	20021559	88,200
US Department of Justice	American Statistical Association	16.734	74000000	20021578	51,529
US Department of Defense	Wright Brothers Inst, Inc	12.50000000	50000000	20021585	88,954
National Cancer Institute	Massachusetts General Hospital	93.395	64000002	20021587	408,730
National Institutes of Health	Massachusetts General Hospital	93.226	64000000	20021587	2,360
Environmental Protection Agency	Midwest Technology Assistance Center	66.32000000	32000000	20021592	8,838
National Institute of Neurological Disorders and Stroke	Summa Health System	93.853	64000008	20021593	11,527
National Science Foundation	Joint Oceanographic Institutions	47.050	35000000	20021599	9,542
US Department of Health & Human Services	The Burke Medical Research Institute	93.60000000	60000000	20021601	74,005
National Institute of Allergy and Infectious Diseases	Sidney Kimmel Cancer Center	93.856	64000004	20021604	52,953
National Institute of Arthritis and Musculoskeletal and Skin Diseases	California Pacific Medical Center	93.846	64000019	20021610	26,029
US Department of Energy	Brookhaven Sci Assoc, LLC	81.55000000	55000000	20021624	45,322
National Institute of Diabetes and Digestive and Kidney Diseases	St Joseph's Hospital & Medical Center	93.849	64000005	20021650	989
Air Force Office of Scientific Research	Advanced Virtual Engine Test Cell, Inc	12.800	50010105	20021654	306,367

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Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D Number	Pass-Through I.D. Number	2006 Expenditures
Federal Mediation and Conciliation Service	Columbus Area Labor-Management Committee	34.002	30390000	20021667	\$ 394
Army Research Office	Massachusetts Inst Tech	12.431	50020400	22000001	92,827
National Science Foundation	Massachusetts Inst Tech	47.070	35000000	22000001	1,495
National Science Foundation	Massachusetts Inst Tech	47.074	35000000	22000001	1,648
Office of Naval Research	Massachusetts Inst Tech	12.300	50040300	22000001	56,280
Cooperative State Research, Education, and Extension Service	Purdue Univ	10.40040100	40040100	22000002	4,905
Cooperative State Research, Education, and Extension Service	Purdue Univ	10.500	40040100	22000002	9,972
National Aeronautics and Space Administration	Purdue Univ	43.002	33000000	22000002	10,000
National Cancer Institute	Purdue Univ	93.399	64000002	22000002	258,854
National Institutes of Health	Purdue Univ	93.173	64000000	22000002	255,256
US Department of Agriculture	Purdue Univ	10.200	40000000	22000002	(123)
US Department of Agriculture	Purdue Univ	10.206	40000000	22000002	149,817
Cooperative State Research, Education, and Extension Service	Rutgers Univ	10.206	40040100	22000003	781
National Cancer Institute	Rutgers Univ	93.399	64000002	22000003	38,007
United States Election Assistance Commission	Rutgers Univ	90.30540000	30540000	22000003	103,647
US Department of Agriculture	Rutgers Univ	10.200	40000000	22000003	13,034
National Institutes of Health	Univ of Medic & Dentistry of New Jersey	93.853	64000000	22000004	27,477
Nat Oceanic & Atmospheric Admin	Univ of Michigan	11.417	42020000	22000005	229
National Aeronautics and Space Administration	Univ of Michigan	43.002	33000000	22000005	115,344
National Cancer Institute	Univ of Michigan	93.396	64000002	22000005	8,964
National Oceanic & Atmospheric Administration	Univ of Michigan	11.432	42020000	22000005	40,208
National Science Foundation Dir Social, Behavioral & Economic Sciences	Univ of Michigan	47.075	35000800	22000005	40,676
Office of Naval Research	Univ of Michigan	12.300	50040300	22000005	88,143
US Department of Energy	Univ of Michigan	81.049	55000000	22000005	(238)
Cooperative State Research, Education, and Extension Service	Univ of Wisconsin	10.303	40040100	22000006	70,960
Office of Postsecondary Education	Univ of Wisconsin	84.53040000	53040000	22000006	4,800
US Department of Agriculture	Univ of Wisconsin	10.303	40000000	22000006	30,708
Agency for International Development	Univ of Illinois	98.30300100	30300100	22000009	59,111
Air Force Office of Scientific Research	Univ of Illinois	12.190	50010105	22000009	144,462
National Eye Institute	Univ of Illinois	93.867	64000011	22000009	22,108
National Institute for Occupational Safety and Health	Univ of Illinois	93.262	66000001	22000009	25,221
National Institutes of Health	Univ of Illinois	93.859	64000000	22000009	22,745
National Library of Medicine	Univ of Illinois	93.879	64000009	22000009	11,885
National Science Foundation	Univ of Illinois	47.070	35000000	22000009	(38)
National Science Foundation Div of Chemical & Transport Systems	Univ of Illinois	47.35000303	35000303	22000009	811
US Department of Agriculture	Univ of Illinois	10.200	40000000	22000009	107,181

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# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

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Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D Number	Pass-Through I.D. Number	2006 Expenditures
US Department of Energy	Univ of Illinois	81.086	55000000	22000009	\$ 49,163
Army Medical Research and Materiel Command	Univ of Tennessee	12.420	50020301	22000010	1,995
Cooperative State Research, Education, and Extension Service	Univ of Tennessee	10.206	40040100	22000010	19,736
National Institutes of Health	Univ of Tennessee	93.395	64000000	22000010	23,875
National Institutes of Health	Univ of Tennessee	93.64000000	64000000	22000010	117,476
National Science Foundation	Univ of California	47.049	35000000	22000011	53,090
National Science Foundation Div of Undergraduate Education	Univ of California	47.076	35000605	22000011	53,495
Office of Naval Research	Univ of California	12.300	50040300	22000011	33,575
Office of Naval Research	Univ of California	12.800	50040300	22000011	73,739
US Department of Energy	Univ of California	81.121	55000000	22000011	75,773
US Department of Energy	Univ of California	81.55000000	55000000	22000011	58,012
National Cancer Institute	Indiana Univ	93.396	64000002	22000012	14,832
National Institute of Diabetes and Digestive and Kidney Diseases	Indiana Univ	93.847	64000005	22000012	6,548
US Department of Energy	Indiana Univ	81.049	55000000	22000012	240,910
National Science Foundation	Univ of California-Davis	47.070	35000000	22000013	10,934
US Department of Agriculture	Univ of California-Davis	10.206	40000000	22000013	22,613
Institute of Education Sciences	Univ of Chicago	84.305	53020000	22000018	98,960
National Cancer Institute	Univ of Chicago	93.394	64000002	22000018	288,285
National Cancer Institute	Univ of Chicago	93.395	64000002	22000018	744,351
National Cancer Institute	Univ of Chicago	93.399	64000002	22000018	248,252
National Cancer Institute	Univ of Chicago	93.64000002	64000002	22000018	27,487
National Institute of Allergy and Infectious Diseases	Univ of Chicago	93.856	64000004	22000018	123,843
National Institutes of Health	Univ of Chicago	93.395	64000000	22000018	60,312
National Institutes of Health	Univ of Chicago	93.399	64000000	22000018	422
National Science Foundation	Univ of Chicago	47.35000000	35000000	22000018	38,500
Cooperative State Research, Education, and Extension Service	George Mason Univ	10.40040100	40040100	22000019	48
Agency for International Development	Virginia Polytechnic Inst	98.001	30300100	22000023	170,791
Agency for International Development	Virginia Polytechnic Inst	98.30300100	30300100	22000023	110,920
National Institute of Arthritis and Musculoskeletal and Skin Diseases	Virginia Polytechnic Inst	93.846	64000019	22000023	83,864
National Science Foundation Div of Biological Instrumentation & Resource	Virginia Polytechnic Inst	47.074	35000101	22000023	110,436
National Heart, Lung, and Blood Institute	George Washington Univ	93.64000003	64000003	22000025	4,309
National Human Genome Research Institute	Pennsylvania State Univ	93.172	64000026	22000030	77,451
National Institute of Allergy and Infectious Diseases	Pennsylvania State Univ	93.856	64000004	22000030	50,254
Office of Naval Research	Pennsylvania State Univ	12.300	50040300	22000030	74,866
US Department of Energy	Pennsylvania State Univ	81.114	55000000	22000030	128,022
US Department of Energy	West Virginia Univ	81.55000000	55000000	22000032	29,760

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Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D Number	Pass-Through I.D. Number	2006 Expenditures
National Cancer Institute	Wayne State Univ	93.64000002	64000002	22000034	\$ 106,254
Agency for Healthcare Research and Quality	Univ of Pittsburgh	93.60041200	60041200	22000036	(8,514)
Centers for Disease Control and Prevention	Univ of Pittsburgh	93.66000000	66000000	22000036	26,754
Health Resources and Services Administration	Univ of Pittsburgh	93.249	65000000	22000036	28,723
National Institutes of Health	Univ of Pittsburgh	93.837	64000000	22000036	616
National Oceanic & Atmospheric Administration	Univ of Alaska	11.432	42020000	22000037	69,468
National Institute of Arthritis and Musculoskeletal and Skin Diseases	Northwestern University	93.846	64000019	22000041	24,128
National Science Foundation Div of Research, Evaluation & Communication	Northwestern University	47.601	35000612	22000041	15,173
Cooperative State Research, Education, and Extension Service	Michigan State Univ	10.200	40040100	22000044	446
Cooperative State Research, Education, and Extension Service	Michigan State Univ	10.206	40040100	22000044	13,611
Cooperative State Research, Education, and Extension Service	Michigan State Univ	10.303	40040100	22000044	16,896
Cooperative State Research, Education, and Extension Service	Michigan State Univ	10.304	40040100	22000044	46,040
National Science Foundation Div of Biological Instrumentation & Resources	Michigan State Univ	47.074	35000101	22000044	226,680
US Department of Agriculture	Michigan State Univ	10.200	40000000	22000044	25
US Department of Agriculture	Michigan State Univ	10.206	40000000	22000044	25,338
US Department of Agriculture	Michigan State Univ	10.303	40000000	22000044	12,488
US Department of Agriculture	Michigan State Univ	10.771	40000000	22000044	72,122
USDA Agricultural Research Service	Michigan State Univ	10.303	40040200	22000044	(19,960)
Cooperative State Research, Education, and Extension Service	Iowa State Univ	10.200	40040100	22000047	11,687
US Department of Agriculture	Iowa State Univ	10.206	40000000	22000047	33,216
US Department of Agriculture	Iowa State Univ	10.224	40000000	22000047	15,248
USDA Agricultural Research Service	Iowa State Univ	10.200	40040200	22000047	31,022
Cooperative State Research, Education, and Extension Service	Univ of Maine at Orono	10.200	40040100	22000048	7,648
National Oceanic & Atmospheric Administration	Univ of Maine at Orono	10.200	42020000	22000048	6,678
National Science Foundation Directorate for Biological Sciences	Miami Univ	47.074	35000100	22000049	30
National Science Foundation Div of Integrative Organismal Biology	Miami Univ	47.074	35000102	22000049	54,067
USDA Agricultural Research Service	Miami Univ	10.206	40040200	22000049	7,698
United States Air Force	Carnegie-Mellon Univ	12.50010000	50010000	22000051	40,058
National Science Foundation	Texas A & M Univ	47.049	35000000	22000053	27,450
National Science Foundation Office of Polar Programs	Texas A & M Univ	47.078	35000404	22000053	(5)
Jet Propulsion Lab	California Inst of Tech	43.002	33000303	22000054	47,747
Jet Propulsion Lab	California Inst of Tech	43.33000303	33000303	22000054	126,205
Office of Naval Research	California Inst of Tech	12.300	50040300	22000054	(59,776)
Cooperative State Research, Education, and Extension Service	Southern Illinois Univ	10.200	40040100	22000055	31,783
National Cancer Institute	Univ of New Mexico	93.846	64000002	22000056	26,324
National Institute of Dental and Craniofacial Research	Univ of New Mexico	93.121	64000012	22000056	42,091

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Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D Number	Pass-Through I.D. Number	2006 Expenditures
National Institute on Alcohol Abuse and Alcoholism	Univ of New Mexico	93.279	64000023	22000056	\$ 102,011
US Department of Agriculture	Kansas State Univ	10.200	40000000	22000062	53,553
Cooperative State Research, Education, and Extension Service	Univ of Minnesota	10.303	40040100	22000067	20,652
National Institute of Allergy and Infectious Diseases	Univ of Minnesota	93.856	64000004	22000067	35,673
National Institute of Diabetes and Digestive and Kidney Diseases	Univ of Minnesota	93.849	64000005	22000067	59
National Institute of Neurological Disorders and Stroke	Univ of Minnesota	93.853	64000008	22000067	8,527
National Science Foundation	Univ of Minnesota	47.041	35000000	22000067	706
National Science Foundation	Univ of Minnesota	47.070	35000000	22000067	72,539
Office of Vocational and Adult Education Programs	Univ of Minnesota	84.051	53060000	22000067	30,194
National Institute of General Medical Sciences	Univ of Missouri	93.859	64000007	22000073	37,670
National Science Foundation Div of Integrative Organismal Biology	Univ of Missouri	47.074	35000102	22000073	61,634
National Science Foundation Div of Integrative Organismal Biology	Univ of Cincinnati	47.074	35000102	22000074	22,629
National Science Foundation Div of Materials Research	Univ of Connecticut	47.35000504	35000504	22000076	11,829
Office of Naval Research	Univ of Connecticut	12.300	50040300	22000076	85,853
US Department of Energy	Univ of Connecticut	81.089	55000000	22000076	98,181
Agency for International Development	Cornell Univ	19.000	30300100	22000081	194
Cooperative State Research, Education, and Extension Service	Cornell Univ	10.200	40040100	22000081	15,609
Cooperative State Research, Education, and Extension Service	Cornell Univ	10.303	40040100	22000081	(119)
National Endowment for the Humanities	Cornell Univ	45.146	34000100	22000081	86,528
US Department of Agriculture	Cornell Univ	10.200	40000000	22000081	6,154
Agency for International Development	Univ of Nebraska	98.30300100	30300100	22000085	71,983
Cooperative State Research, Education, and Extension Service	Univ of Nebraska	10.200	40040100	22000085	178,912
National Science Foundation Office of Polar Programs	Univ of Nebraska	47.078	35000404	22000085	164,685
US Department of Agriculture	Univ of Nebraska	10.200	40000000	22000085	2,557
US Department of Agriculture	Univ of Nebraska	10.40000000	40000000	22000085	23,678
US Department of Defense	Wright State Univ	12.800	50000000	22000087	(288)
US Department of Education	Wright State Univ	84.53000000	53000000	22000087	96,503
National Institute of Allergy and Infectious Diseases	Yale Univ	93.64000004	64000004	22000088	(2,857)
Army Corps of Engineers	Louisiana State Univ	12.50020100	50020100	22000091	168
National Cancer Institute	Duke Univ	93.935	64000002	22000094	11,414
National Heart, Lung, and Blood Institute	Duke Univ	93.64000003	64000003	22000094	67,229
National Heart, Lung, and Blood Institute	Duke Univ	93.837	64000003	22000094	2,058
National Institute of Mental Health	Duke Univ	93.64000021	64000021	22000094	25,327
National Science Foundation Div of Atmospheric Sciences	Washington State Univ	47.050	35000401	22000096	49,809
Agency for International Development	Oregon State Univ	10.965	30300100	22000103	80,346
National Heart, Lung, and Blood Institute	Univ of Florida	93.837	64000003	22000108	88,497

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Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D Number	Pass-Through I.D. Number	2006 Expenditures
National Institutes of Health	Univ of Florida	93.853	64000000	22000108	\$ 1,044
US Department of Energy	Arizona State Univ	81.087	55000000	22000109	86,792
Cooperative State Research, Education, and Extension Service	Colorado State Univ	10.200	40040100	22000110	911
Cooperative State Research, Education, and Extension Service	Colorado State Univ	10.303	40040100	22000110	6,223
National Science Foundation	Central State University	47.070	35000000	22000111	229,646
US Department of Defense	New Mexico Institute of Mining & Tech	12.50000000	50000000	22000114	145,339
National Institute of Neurological Disorders and Stroke	Loyola Univ of Chicago	93.854	64000008	22000115	35,186
Cooperative State Research, Education, and Extension Service	Univ of Maryland	10.206	40040100	22000120	202,854
National Cancer Institute	Univ of Maryland	93.399	64000002	22000120	147,443
National Science Foundation	Univ of Maryland	47.074	35000000	22000120	97,832
US Department of Defense	Univ of Maryland	12.50000000	50000000	22000120	76,143
US Dept of Agriculture Extension Service	Univ of Maryland	10.206	40140000	22000120	1,654
Office of Special Education Programs	Univ of South Florida	84.326	53050100	22000123	8,051
National Science Foundation Div of Integrative Organismal Biology	Denison Univ	47.074	35000102	22000128	57,616
Army Medical Research Acquisition Activity	Ohio University	12.420	50022700	22000130	7,151
Federal Aviation Administration	Ohio University	20.82030000	82030000	22000130	31
National Institute of Child Health and Human Development	Ohio University	93.865	64000006	22000130	44,716
National Institute on Drug Abuse	Ohio University	93.279	64000022	22000130	34,241
National Science Foundation	Ohio University	47.074	35000000	22000130	17,193
US Department of Education	Ohio University	84.002	53000000	22000130	130
National Aeronautics and Space Administration	Johns Hopkins Univ	43.33000000	33000000	22000133	1,162
National Heart, Lung, and Blood Institute	Johns Hopkins Univ	93.837	64000003	22000133	109,088
National Institutes of Health	Johns Hopkins Univ	93.242	64000000	22000133	11,585
Cooperative State Research, Education, and Extension Service	North Carolina State Univ	10.206	40040100	22000136	96,715
National Science Foundation Div of Biological Instrumentation & Resource	North Carolina State Univ	47.074	35000101	22000136	21,392
National Science Foundation Div of Materials Research	North Carolina State Univ	47.049	35000504	22000136	97,238
US Department of Agriculture	North Carolina State Univ	10.303	40000000	22000136	13,562
Environmental Protection Agency	Univ of Delaware	66.500	32000000	22000138	340
National Science Foundation Div of Biological Instrumentation & Resource	Univ of Delaware	47.074	35000101	22000138	180,432
National Institutes of Health	Stanford Univ	93.865	64000000	22000142	50,285
United States Army	Stanford Univ	12.431	50020000	22000142	109,670
Cooperative State Research, Education, and Extension Service	Univ of Kentucky	10.200	40040100	22000143	2,324
National Cancer Institute	Univ of Kentucky	93.399	64000002	22000143	27,048
National Science Foundation	Univ of Kentucky	47.070	35000000	22000143	136,925
National Cancer Institute	Univ of North Carolina	93.393	64000002	22000146	13,446
National Cancer Institute	Univ of North Carolina	93.399	64000002	22000146	179

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Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D Number	Pass-Through I.D. Number	2006 Expenditures
National Heart, Lung, and Blood Institute	Univ of North Carolina	93.837	64000003	22000146	\$ 26,774
National Institute of Allergy and Infectious Diseases	Univ of North Carolina	93.855	64000004	22000146	134,153
National Cancer Institute	Harvard Univ	93.393	64000002	22000169	159,138
National Science Foundation Div of Info Robotics & Intelligent Systems	Georgia Inst of Tech	47.070	35000203	22000189	107,149
National Institute of Neurological Disorders and Stroke	Univ of Rochester	93.853	64000008	22000193	40
United States Army	Univ of Rochester	12.420	50020000	22000193	2,758
US Department of Energy	Univ of Rochester	81.55000000	55000000	22000193	110,288
National Eye Institute	Univ of Pennsylvania	93.867	64000011	22000195	34,349
National Science Foundation	Univ of Pennsylvania	47.35000000	35000000	22000195	3,420
Cooperative State Research, Education, and Extension Service	Mississippi State Univ	10.206	40040100	22000196	64,498
Cooperative State Research, Education, and Extension Service	Mississippi State Univ	10.500	40040100	22000196	5,528
US Department of Defense	Mississippi State Univ	12.50000000	50000000	22000196	2,971,548
Air Force Office of Scientific Research	Univ of Virginia	12.630	50010105	22000203	73,705
National Cancer Institute	Univ of Southern California	93.393	64000002	22000206	(4,388)
National Institute of Child Health and Human Development	Univ of Alabama at Birmingham	93.865	64000006	22000207	47,167
National Institute of General Medical Sciences	Univ of Alabama at Birmingham	93.859	64000007	22000207	241,762
National Science Foundation Div of Computer & Computation Research	Univ of Alabama at Birmingham	47.35000202	35000202	22000207	20,502
National Cancer Institute	Washington Univ	93.64000002	64000002	22000209	150,199
National Eye Institute	Washington Univ	93.867	64000011	22000209	4,358
National Institute on Deafness and Other Communication Disorders	Washington Univ	93.64000020	64000020	22000209	17,661
National Cancer Institute	Medical University of Ohio	93.64000002	64000002	22000210	162,925
National Institute of Child Health and Human Development	Univ of Washington	93.846	64000006	22000212	281,420
National Institute on Drug Abuse	Univ of Washington	93.64000022	64000022	22000212	28,069
National Institutes of Health	Univ of Washington	93.279	64000000	22000212	9,011
National Science Foundation	Univ of Washington	47.041	35000000	22000212	8,113
National Science Foundation	Univ of Kansas	47.078	35000000	22000219	221,432
US Department of Agriculture	Univ of Vermont	10.217	40000000	22000224	5,239
United States Air Force	Mass Inst Technology-Lincoln Lab	12.50010000	50010000	22000228	263,449
Health Resources and Services Administration	Case Western Reserve Univ	93.211	65000000	22000238	99,203
National Heart, Lung, and Blood Institute	Case Western Reserve Univ	93.64000003	64000003	22000238	512,586
US Department of Agriculture	Case Western Reserve Univ	10.206	40000000	22000238	13,060
US Department of Energy	Case Western Reserve Univ	81.000	55000000	22000238	339,865
Cooperative State Research, Education, and Extension Service	Univ of Arkansas	10.206	40040100	22000239	51,673
National Institute on Aging	Univ of Arkansas	93.856	64000015	22000239	239,729
National Institute of General Medical Sciences	Univ of South Carolina	93.821	64000007	22000241	4,021
National Institute of Child Health and Human Development	Eastern Virginia Medical School	93.64000006	64000006	22000243	53,489

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Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D Number	Pass-Through I.D. Number	2006 Expenditures
John Glenn Research Center-Lewis Field	Georgia Tech Res Inst	43.001	33000104	22000245	\$ 467,392
National Aeronautics and Space Administration	Georgia Tech Res Inst	43.000	33000000	22000245	26,407
US Department of Education	Oregon Health Sciences University	84.133	53000000	22000252	5,151
US Department of Agriculture	South Dakota State University	10.200	40000000	22000262	8,927
Air Force Office of Scientific Research	North Dakota State Univ	12.630	50010105	22000263	83,986
Air Force Office of Scientific Research	North Dakota State Univ	12.800	50010105	22000263	76,232
National Science Foundation Directorate for Computer & Info Sciences & E	Auburn University	47.070	35000200	22000266	28,053
National Institute of Diabetes and Digestive and Kidney Diseases	Univ of California at Los Angeles	93.848	64000005	22000269	230,984
National Science Foundation	Univ of California at Los Angeles	47.049	35000000	22000269	200,513
National Science Foundation	Inst for Advanced Study	47.049	35000000	22000273	39,000
Cooperative State Research, Education, and Extension Service	Univ of Massachusetts - Amherst	10.303	40040100	22000274	(2,276)
Environmental Protection Agency	Univ of Massachusetts - Amherst	66.32000000	32000000	22000274	9,002
National Heart, Lung, and Blood Institute	Wake Forest Univ	93.000	64000003	22000286	198,799
National Institute of Child Health and Human Development	Wake Forest Univ	93.929	64000006	22000286	(14,844)
National Institute on Aging	Wake Forest Univ	93.64000015	64000015	22000286	19,726
National Cancer Institute	Univ of California at San Diego	93.64000002	64000002	22000288	8,565
National Institute of Neurological Disorders and Stroke	Univ of California at San Diego	93.853	64000008	22000288	12,577
National Institute on Aging	Univ of California at San Diego	93.866	64000015	22000288	1,014
National Science Foundation Div of Computer & Computation Research	Univ of California at San Diego	47.35000202	35000202	22000288	30,393
National Institute of Child Health and Human Development	Emory Univ	93.929	64000006	22000295	1,030
National Heart, Lung, and Blood Institute	Univ of Louisville	93.837	64000003	22000299	59,612
National Aeronautics and Space Administration Headquarters	Univ of Alabama at Tuscaloosa	43.022	33000105	22000305	21,401
Defense Advanced Research Projects Agency	Oklahoma State University	12.910	50060000	22000313	358
National Institutes of Health	Univ of Texas Southwestern Med Ctr	93.853	64000000	22000316	(9,186)
National Institute of Arthritis and Musculoskeletal and Skin Diseases	Univ of California San Francisco	93.846	64000019	22000317	12,320
National Institute of General Medical Sciences	Univ of California San Francisco	93.859	64000007	22000317	91,793
US Department of Education	Pennsylvania Coll of Optometry	84.325	53000000	22000322	27,268
National Institutes of Health	University of Memphis	93.121	64000000	22000325	16,824
National Center for Research Resources	Univ of Texas Medical Branch at Galvestn	93.389	64000010	22000327	19,280
National Institute of Neurological Disorders and Stroke	Univ of Texas Health Science Center	93.853	64000008	22000330	9,784
National Institutes of Health	Yeshiva Univ	93.64000000	64000000	22000331	14,240
US Department of Labor	Univ of Baltimore	17.76000000	76000000	22000347	73,411
National Institute of Allergy and Infectious Diseases	The Univ of Texas at San Antonio	93.856	64000004	22000348	51,882
National Institutes of Health	The Univ of Texas at San Antonio	93.856	64000000	22000348	102,025
US Department of Agriculture	Universidad Del Este	10.40000000	40000000	22010015	6,368
National Cancer Institute	Thomas Jefferson Univ	93.396	64000002	22010026	343,792

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Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D Number	Pass-Through I.D. Number	2006 Expenditures
US Department of Energy	Thomas Jefferson Univ	81.049	55000000	22010026	\$ 35,469
National Institute of Allergy and Infectious Diseases	Mount Sinai Sch of Medicine	93.64000004	64000004	22010031	14,296
US Department of Energy	South Carolina State Univ	81.114	55000000	22010036	112,105
National Science Foundation	Harrisburg Univ	47.076	35000000	22010040	2,857
Office of Elementary and Secondary Education	Cols Pub Schools	84.53030000	53030000	24000022	(742)
US Department of Education	Cols Pub Schools	84.215	53000000	24000022	402
US Department of Education	Cols Pub Schools	84.336	53000000	24000022	130,240
US Department of Education	Florida Department of Education	84.53000000	53000000	24000215	30,020
US Department of Education	Livingston Educational Service Agency	84.027	53000000	24000465	175,987
US Department of Education	Livingston Educational Service Agency	84.53000000	53000000	24000465	98,328
Environmental Protection Agency	Miami Conservancy District	66.439	32000000	24000476	9,788
Centers for Disease Control and Prevention	Cleveland Department of Public Health	93.945	66000000	24000482	60,488
National Aeronautics and Space Administration	Lorain County Joint Vocational Sch	43.33000000	33000000	24000487	17,748
US Department of Labor	OH Gov Cncl On People with Disabilities	17.76000000	76000000	26000002	2,000
Federal Highway Administration	OH Dept of Transportation	20.205	82010000	26010000	196,026
US Department of Transportation	OH Dept of Transportation	84.133	82000000	26010000	89,356
Health Resources and Services Administration	OH Board of Regents	93.211	65000000	26060000	69,516
Office of Elementary and Secondary Education	OH Board of Regents	84.367	53030000	26060000	152,661
Office of Postsecondary Education	OH Board of Regents	84.53040000	53040000	26060000	91,511
US Department of Education	OH Board of Regents	84.215	53000000	26060000	23,385
US Department of Education	OH Board of Regents	84.367	53000000	26060000	319
US Department of Education	OH Board of Regents	84.53000000	53000000	26060000	214,977
Administration on Children, Youth and Families	OH Dept of Education	93.600	67000100	26080000	13,405
Office of Elementary and Secondary Education	OH Dept of Education	84.367	53030000	26080000	(11,296)
Office of Vocational and Adult Education Programs	OH Dept of Education	84.53060000	53060000	26080000	40,844
US Department of Education	OH Dept of Education	84.048	53000000	26080000	129,658
US Department of Education	OH Dept of Education	84.367	53000000	26080000	89,438
US Department of Education	OH Dept of Education	84.53000000	53000000	26080000	654,094
Office of Vocational and Adult Education Programs	OH Div of Career Technical & Adult Ed	84.002	53060000	26080100	(175)
Office of Vocational and Adult Education Programs	OH Div of Career Technical & Adult Ed	84.048	53060000	26080100	10,275
US Department of Education	OH Div of Career Technical & Adult Ed	84.002	53000000	26080100	226,321
US Department of Education	OH Div of Career Technical & Adult Ed	84.048	53000000	26080100	927,253
US Department of Education	OH Div of Career Technical & Adult Ed	84.243	53000000	26080100	1,196
US Department of Education	OH Div of Career Technical & Adult Ed	84.53000000	53000000	26080100	5,467
US Department of Education	OH Office of Exceptional Children	84.027	53000000	26080300	813,778
US Department of Health & Human Services	OH Div Early Childhood Educ	93.600	60000000	26080800	4,673

(Continued)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

(A Component Unit of The Ohio State University)

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2006

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D Number	Pass-Through I.D. Number	2006 Expenditures
US Department of Health & Human Services	OH Div Early Childhood Educ	93.60000000	60000000	26080800	\$ 507
Centers for Disease Control and Prevention	OH Dept of Health	93.283	66000000	26090000	61,569
US Fish and Wildlife Service	OH Division of Wildlife	15.605	72030000	26110100	1,280,740
US Fish and Wildlife Service	OH Division of Wildlife	15.611	72030000	26110100	24,887
US Fish and Wildlife Service	OH Division of Wildlife	15.647	72030000	26110100	16,232
US Department of Education	OH Rehabilitation Services Commission	84.126	53000000	26120000	1,499
US Department of Justice	Office of Criminal Justice Services	16.579	74000000	26140401	51,008
Environmental Protection Agency	OH Environ Protection Agency	66.32000000	32000000	26340000	(1,639)
Environmental Protection Agency	OH Environ Protection Agency	66.460	32000000	26340000	267,722
Administration for Children and Families	OH Dept of Job & Family Services	93.575	67000000	26630000	22,966
US Department of Labor	OH Dept of Job & Family Services	17.267	76000000	26630000	183,221
National Aeronautics and Space Administration Headquarters	Jet Propulsion Lab	43.002	33000105	33000303	115,148
Cooperative State Research, Education, and Extension Service	Animal and Plant Health Inspection Service	10.025	40040100	40070000	32,839
US Department of Energy	Los Alamos National Laboratory	81.55000000	55000000	55050000	35,384
US Department of Energy	Oak Ridge National Laboratory	81.55000000	55000000	55110000	122,573
US Department of State	Bureau of Educational and Cultural Affairs	19.406	80000000	80020100	29,329
Sub-total pass-through from other sources					<u>41,193,744</u>
Total Research and Development Cluster					<u>\$ 281,401,877</u>

(Continued)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION

(A Component Unit of The Ohio State University)

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2006

Federal Agency Sponsor	CFDA Number	Sponsor I.D. Number	2006 Expenditures
Other Programs—			
Pass-through from The Ohio State University			
Goddard Space Flight Center	43.001	33000301	\$ (3,535)
NSF Div of Elementary, Secondary & Informal Educ	47.076	35000607	15,957
NSF Div of Social, Behavioral & Economic Research	47.075	35000801	15,563
USDA Forest Service	10.025	40020000	942
Cooperative State Research, Education, and Extension Service	10.220	40040100	5,138
Cooperative State Research, Education, and Extension Service	10.500	40040100	118,699
Cooperative State Research, Education, and Extension Service	10.500	40040100	566,234
Rural Development	10.771	40190000	16,506
Air Force Institute of Technology	12.800	50010201	2,355
Defense Contracting Command	12.50180000	50180000	4,837
Office of Elementary and Secondary Education	84.149	53030000	291,881
Office of Vocational and Adult Education Programs	84.051	53060000	1,031,273
US Department of Energy	81.049	55000000	5,000
Health Resources and Services Administration	93.884	65000000	109,612
Administration on Children, Youth and Families	93.600	67000100	15,531
US Department of Justice	16.525	74000000	<u>86,359</u>
 Total pass-through from The Ohio State University			 <u>2,282,352</u>

(Continued)

**THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION+A104**  
**(A Component Unit of The Ohio State University)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

Federal Agency Sponsor	Pass-Through Sponsor	CFDA Number	Sponsor I.D. Number	Pass- Through I.D. Number	2006 Expenditures
Other Programs:					
Pass-through from other sources					
US Department of Health & Human Service	Childrens Res Inst (Columbus)	93.153	60000000	20010182	\$ 65,624
National Endowment for the Art	Heartland Arts Fund	45.025	34000200	20012068	8,000
US Department of Education	Columbus Chamber of Commerce	84.116	53000000	20020068	66,150
US Department of Agriculture Extension Service	Mid Am Ag & Hort Services Inc	10.457	40140000	20021550	11,248
Cooperative State Res, Educ, & Extension Service	Ecological Design Innovation Center	10.225	40040100	20021627	30,602
Cooperative State Res, Educ, & Extension Service	Pennsylvania State Univ	10.500	40040100	22000030	3,671
Health Resources and Services Administration	Univ of Pittsburgh	93.145	65000000	22000036	206,528
Health Resources and Services Administration	Univ of Pittsburgh	93.249	65000000	22000036	82,347
US Department of Agriculture	Michigan State Univ	10.303	40000000	22000044	16,626
Cooperative State Res, Educ, & Extension Service	Kansas State Univ	10.40040100	40040100	22000062	4,430
Cooperative State Res, Educ, & Extension Service	Kansas State Univ	10.500	40040100	22000062	28,667
Office of Vocational and Adult Education Program	Univ of Minnesota	84.53060000	53060000	22000067	87,663
Cooperative State Res, Educ, & Extension Service	Univ of Nebraska	10.500	40040100	22000085	15,583
National Cancer Institute	Univ of Kentucky	93.393	64000002	22000143	222,343
National Science Foundation	Boston University	47.070	35000000	22000182	54,442
United States Army	Auburn University	12.50020000	50020000	22000266	34,006
US Department of Education	OH Board of Regents	84.367	53000000	26060000	10,877
US Department of Education	OH Board of Regents	84.53000000	53000000	26060000	52,677
US Department of Education	OH Dept of Education	84.366	53000000	26080000	204,762
US Department of Education	OH Div of Career Technical & Adult Ed	84.002	53000000	26080100	376
US Department of Education	OH Div of Career Technical & Adult Ed	84.048	53000000	26080100	7,027
US Department of Education	OH Div of Career Technical & Adult Ed	84.243	53000000	26080100	13,669
US Department of Education	OH Office of Exceptional Children	84.027	53000000	26080300	132,664
Health Resources and Services Administration	OH Dept of Health	93.889	65000000	26090000	106,244
US Department of Education	OH Rehabilitation Services Commission	84.126	53000000	26120000	100,333
National Endowment for the Humanities	OH Humanities Council	45.129	34000100	26290000	7,740
US Department of Health & Human Service	OH Dept of Mental Health	93.958	60000000	26420000	113,757
US Department of Health & Human Service	OH Dept Alcohol&Drug Addiction Service	93.60000000	60000000	26530000	286
US Department of Health & Human Service	OH Dept Alcohol&Drug Addiction Service	93.959	60000000	26530000	24,079
US Department of Agriculture	OH Dept of Job & Family Service	10.561	40000000	26630000	1,388,398
US Department of Agriculture Extension Service	OH Dept of Job & Family Service	10.561	40140000	26630000	657,525
Total pass-through from other sources					<u>3,758,344</u>
TOTAL FEDERAL AWARDS					<u>\$ 287,442,573</u>

(Concluded)

# THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION (A Component Unit of The Ohio State University)

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2006

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### 1. ORGANIZATION

The Ohio State University Research Foundation (the “Research Foundation”) is a nonprofit educational corporation created in 1936 as a vehicle to promote the development, implementation, and coordination of sponsored research at The Ohio State University (the “University”) in the furtherance of the University’s educational objectives. Accordingly, grants received for sponsored research are deemed to be pass-throughs from the University.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*Basis of Presentation*—The accompanying schedule of expenditures of federal awards includes all the federal grant transactions of the Research Foundation recorded on the accrual basis of accounting.

*Subrecipients*—Certain funds are passed through to subgrantee organizations by the Research Foundation. Expenditures incurred by the subgrantees and reimbursed by the Research Foundation are presented in the schedule of expenditures of federal awards. The Research Foundation is also the subrecipient of federal funds which are reported as expenditures and listed as federal pass-through funds.

### 3. REIMBURSEMENT OF FACILITIES AND ADMINISTRATIVE COSTS

U.S. Office of Management and Budget (“OMB”) Circular A-21 (“A-21”), *Costs Principles for Educational Institutions*, requires submission of a Certificate of Facilities and Administrative Costs (the “Certificate”) to an institution’s cognizant agency. The Certificate is prepared by the University and is used in negotiations with its cognizant agency, the Department of Health and Human Services (“DHHS”), in determining a rate at which the University and the Research Foundation will be reimbursed for the facilities and administrative costs associated with the completion of sponsored research.

The Research Foundation receives reimbursement of facilities and administrative costs as part of the granting agreement at either the rate negotiated with DHHS or at special rates negotiated with the granting agency. Facilities and administrative costs recovered by the Research Foundation are remitted to the University.

On July 31, 2003, DHHS approved facilities and administrative cost recovery rates effective from July 1, 2003 through June 30, 2006. The facilities and administrative cost rate structure, including the rates submitted within the Certificate, are as follows:

Rate Type	Effective July 1, 2003 Through June 30, 2006	
	Rate as Submitted Within Certificate	Negotiated Rate
Organized Research:		
On-Campus—	49.4 %	49.5 %
Off-Campus—	26.0	26.0
Instruction:		
On-Campus—	52.5	49.5
Off-Campus—	26.0	26.0
Other Sponsored Activities:		
On-Campus—	25.5	33.0
Off-Campus—	15.0	24.0

Differences between the rates submitted within the Certificate and the rates negotiated with DHHS result from DHHS's review of the underlying support and assumptions used by the University in the preparation of the Certificate. Despite DHHS's approval, negotiated rates could be adjusted retroactively, and reimbursement to granting agencies could be required if costs identified as unallowable per A-21 were improperly included in amounts within the Certificate.

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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***

To the Board of Directors of  
The Ohio State University Research Foundation:

We have audited the financial statements of The Ohio State University Research Foundation (the "Research Foundation"), a component unit of The Ohio State University, as of and for the year ended June 30, 2006, and have issued our report thereon dated December 29, 2006. 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 Research Foundation's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

### **Compliance and Other Matters**

As a part of obtaining reasonable assurance about whether the Research Foundation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, 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 Research Foundation in a separate letter dated December 29, 2006.

This report is intended solely for the information and use of the Board of Directors, management of the Research Foundation, federal awarding agencies, state funding agencies, pass-through entities, and the Auditor of the State of Ohio and is not intended to be and should not be used by anyone other than these specified parties.

*Deloitte + Touche LLP*

December 29, 2006

## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL AWARD PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

To the Board of Directors of  
The Ohio State University Research Foundation:

### **Compliance**

We have audited the compliance of The Ohio State University Research Foundation (the "Research Foundation"), a component unit of The Ohio State 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 its major federal program for the year ended June 30, 2006. The Research Foundation's major federal program is 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 its major federal program is the responsibility of the Research Foundation's management. Our responsibility is to express an opinion on the Research Foundation's compliance based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 non-compliance 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 Research Foundation's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Research Foundation's compliance with those requirements.

In our opinion, the Research Foundation complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2006. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 06-01, 06-02, 06-03, and 06-04.

### **Internal Control Over Compliance**

The management of the Research Foundation is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Research Foundation's

internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Research Foundation's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and questions costs as items 06-01, 06-03 and 06-04.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

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

We have audited the financial statements of The Ohio State University Research Foundation as of and for the year ended June 30, 2006, and have issued our report thereon dated December 29, 2006. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. This schedule is the responsibility of the Research Foundation's management. Such information has been subjected to the auditing procedures applied in our audit of the financial statements and, in our opinion, is fairly stated, in all material respects, when considered in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the Board of Directors, management of the Research Foundation, federal awarding agencies, state funding agencies, pass-through entities, and the Auditor of the State of Ohio and is not intended to be and should not be used by anyone other than these specified parties.

*Deloitte + Touche LLP*

December 29, 2006

**THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION  
(A Component Unit of The Ohio State University)**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2006**

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**PART I—SUMMARY OF AUDITORS' RESULTS**

1. The independent auditors' report on the financial statements expressed an unqualified opinion.
2. Our audit of the financial statements did not disclose a reportable condition in internal controls.
3. No instance of noncompliance considered material to the financial statements was disclosed by the audit.
4. Reportable conditions in internal control over compliance with requirements applicable to major federal awards programs were identified.
5. The independent auditors' report on compliance with requirements applicable to major federal award programs expressed an unqualified opinion.
6. The audit disclosed findings required to be reported by OMB Circular A-133.
7. The major program was the Research and Development Cluster which is included in the schedule of expenditures of federal awards.
8. A threshold of \$3,000,000 was used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133.
9. The Research Foundation did not qualify as a low-risk auditee as that term is defined in OMB Circular A-133.

**PART II—FINANCIAL STATEMENT FINDINGS SECTION**

No matters are reportable.

**THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION  
(A Component Unit of The Ohio State University)**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2006**

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**PART III—FEDERAL AWARD FINDING AND QUESTIONED COST SECTION**

**06-01 Time and Effort**

*Grantor*—All grantors in the Research and Development Cluster

*Sponsor Identification Number*—All in the Research and Development Cluster

*Project Number*—All in the Research and Development Cluster

*Criteria*— OMB Circular A-21 Section J.10.c.(1)(e), “at least annually a statement will be signed by the employee, principal investigator, or responsible official using suitable means of verification that the work was performed, stating that salaries and wages charged to sponsored agreements as direct charges, and to residual F&A cost or other categories are reasonable in relation to work performed.”

*Finding*— Many individuals certifying faculty and staff’s time may not have sufficient first-hand knowledge of time and effort in order to effectively certify the appropriateness of time and effort charged to the federal grant programs. Job titles of those individuals certifying time ranged from Grants Manager to Office Associate to Student Intern. Certain individuals who certify time are certifying up to as many as 60 different individual’s time. Additionally, they are certifying time for individuals who could be working on different projects. Of the five time certifiers that we inquired of, none had first hand knowledge of the individuals whose time they certified. In addition, 12 of the 22 payroll selections the role of the individual certifying the time would indicate that they would not have the appropriate level of knowledge. Finally, due to various reasons, including turnover, two of the 22 selections was not certified until we requested the selection be certified.

University policy identifies department chairs/directors as the University-designated administrators responsible for certifying electronic time and effort reports (“e-TAER”). However, the University has not defined a policy to hold the department chairs/directors accountable for effort reporting non-compliance.

*Effect*— Improper or untimely certification of time and effort can result in time being charged to grants incorrectly. Additionally, if an individual is working on two or more grants, time could be incorrectly allocated and charged to the incorrect grant(s). Total expenditures reported on the schedule of federal awards could misrepresent the amount spent on grants. Without stronger policies and procedures surrounding time and effort, the Research Foundation could possibly be in violation of federal policies.

*Questioned Cost*—N/A

*Recommendation*—The Research Foundation should:

- Develop a policy where time is only certified by those who have first-hand knowledge of the level of effort performed

- Implement a system where the required due date for certification is close to the dates of time actually worked to provide for timely certification of time and effort reporting
- Work with the Provost's Office to develop a plan to address effort reporting deficiencies by individuals and departments
- Require that training be mandatory and must contain a section on effort reporting that emphasizes both accountability and internal control.

**Research Foundation Response**—We agree. Recently, at other research institutions, federal auditors have determined that “suitable means of verification” roughly equates to “first hand knowledge”. In Fiscal Year 2006, the University modified the effort reporting process to better meet this more stringent determination.

Prior to March 2006, effort reports for the University were completed by Human Resource Professionals (“HRPs”) with varying job titles. Although the job titles for HRPs can vary, the functions they perform are basically the same. Please note that the student intern was an HR student intern. After extensive discussions with University faculty, the consensus within the University community was that the Principal Investigators (“PI”)/Faculty better met the “first-hand knowledge” audit standard.

Starting in March of 2006 the University moved away from HRP certifications and designated PI/Faculty as effort certifiers. Under the new paradigm, PIs certify their own time and time for students working on their projects. Non-PI faculty only certify their own time. Nearly half of the certifications for FY 2006 were completed by PI/Faculty. All reports for Fiscal Year 2007 and future periods will be certified in this manner.

Prior to March 2006, a few certifiers had more than 60 certifications per effort period. For example, in the second certification period of FY 2006, only 14 out of 1,131 had more than 60 reports to certify. This usually occurs with a few very large projects. Under our new system, the nature and size of a project dictates how many effort reports are distributed to each PI/Faculty for certification.

To resolve the timing issue, the effort system was modified to generate certifications four times a year instead of three.

It is important to note the proactive effort reporting changes that have taken place at the University over the past three years. During fiscal years 2004, 2005, and 2006 the Research Foundation worked with the University's Internal Audit department to highlight the effort reporting process within the University's risk assessment model. The goal was to engage the University in focusing on improving the accuracy and the timeliness of the effort reporting process. Over this three year period, the following effort improvements have been developed and implemented:

- Developed a formal written policy regarding the time frame in which effort needs to be certified
- Developed formal effort training that is offered to all University departments. The training is available at the customer's place of business or on-site at the Research Foundation
- Re-engineered the personnel expenditure transfer process to electronically recalculate the effort report for recertification
- Redesigned the effort reports to be more intuitive and more user friendly, including drill down effort detail

- Changed the certifiers from Chair delegates, usually Human Resource Professionals, to Principal Investigators and Faculty—certifiers that have the best knowledge of the level of effort performed
- Moved the timing of certification closer to the dates of time actually worked by moving from three certifications a year to four certifications a year
- Developed a past due effort reporting notification process that sends delinquency notices to the Chairs, Deans, and the Provost on a monthly basis

The improvements to the effort reporting process over the past three years have been significant. It should be noted that the University’s Internal Audit department has provided invaluable support in effecting culture change within the University community that was requisite to the improvements listed above.

The Research Foundation is looking forward to working with the University to further improve the effort reporting process by implementing mandatory training at the University level and refining the exception reporting process.

**06-02 Allowable Costs**

*Grantor*—Bureau of Labor Statistics

*Sponsor Identification Number*—CFDA 17.7605000

*Project Number*—744572

*Criteria*— OMB Circular A-133, Subpart C, §\_\_.310 (b)(3) states “the auditee shall also prepare a schedule of expenditures of federal awards for the period covered by the auditee’s financial statements. At a minimum, the schedule shall...provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.”

*Finding*— One expenditure selection of 50 selections included on the schedule of federal awards for the year ended June 30, 2006 related to an expenditure for the fiscal year ended June 30, 2005.

*Effect*— Expenditures on the schedule of receipts and expenditures of federal, state, and county awards may not accurately reflect Federal expenditures of that particular fiscal year.

*Questioned Cost*—\$300. Additional costs cannot be determined.

*Recommendation*—The Research Foundation should perform a more detailed review of expenditures close to year-end to ensure they are presented in the proper period.

*Research Foundation Response*—We agree. The Research Foundation will re-examine the year end accounts payable accrual process.

**06-03 Asset Management**

*Grantor*—All

*Sponsor Identification Number*—All

*Project Number*—All

**Criteria**— OMB Circular A-110 §.34 (4) states “a control system shall be in effect to insure adequate safeguards to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft of equipment shall be investigated and fully documented; if the equipment was owned by the Federal Government, the recipient shall promptly notify the Federal awarding agency.”

**Finding**—The Ohio State University has \$811 million invested in movable equipment and furniture, with a net book value of \$284 million, as of June 30, 2006. Proper stewardship of these assets is critical to the University as they were purchased from numerous funding sources, including federal, state, and private gifts. Certain of these funding sources contain restrictions related to assets purchased with those funds.

Departments are required to complete a Physical Inventory and Equipment Review (“PIER”) annually. A PIER is a self-audit that lists all equipment owned by a department. Both the equipment coordinator for the department and the VP/Dean are required to sign the report and return it, with any changes necessary, to the Equipment Inventory group. We obtained a list of PIERs from fiscal year 2005, which should have been completed during 2006. Over 300 of these reports out of the approximately 1,000 sent were not returned by the 27 colleges across campus.

**Effect**—The inadequate safeguarding of fixed assets could result in loss or theft of those assets.

**Questioned Cost**—N/A

**Recommendation**— We recommend that the University comprehensively review its asset management policies and procedures to ensure the following:

- Departments understand their role in the asset stewardship process and are educated about the potential financial statement and compliance issues related to improper or incomplete asset record keeping
- Central accounting requires that all departments with fixed assets participate in the self-audit inventory process and a written policy should be developed that requires central accounting timely follow-up on the PIERs not returned.

One individual or small group of individuals should be in charge of this project and progress should be measured throughout the fiscal year to ensure accountability and continued improvement.

**Research Foundation Response**—Even though this is not a specific finding for the Research Foundation, we agree with the recommendations for the University and we will continue to work with the University to improve this process.

## **06-04 Payroll Controls**

**Grantor**—All

**Sponsor Identification Number**—All

**Project Number**—All

**Criteria**— OMB Circular A-133, Subpart C, §\_\_\_\_.300 states the auditee shall...“(b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.”

**Finding**—The University payroll internal control structure operates in a decentralized environment, with the majority of the responsibility surrounding the establishment and monitoring of the internal control environment residing at the individual college department. Central Payroll has not established comprehensive payroll processing procedures but has established general procedures in the form of a checklist that each college or department is required to follow. The checklist identifies specific procedures that must be completed prior to each payroll distribution. It is designed to assist in ensuring that all payroll expenditures are valid, complete, disbursed to the correct individual, and reconciled to the PeopleSoft general ledger. This checklist was created in 2003 as a stop-gap until a formal, comprehensive payroll procedures manual, which would have included required mandatory payroll processing internal controls, was developed and rolled out by Central Payroll. This checklist has not been replaced by a formal payroll processing manual as such procedures manual has not been written. Additionally, the payroll process, including all financial related controls, is currently the responsibility of the Associate Vice President of the Office of Human Resources.

During our testing, we noted the following issues:

- A comprehensive policies and procedures document has not been completed.
- Three colleges/departments, College of Medicine (Dept: Cardiovascular Medicine, University Hospitals, and Obstetrics and Gynecology), College of Social Science (Dept: Political Science and Geography), College of Humanities (Dept., and College of Academic Affairs), of the 12 selected did not complete the checklist or only completed a portion of the checklist. These departments have not developed internal controls to mitigate risk if the checklist is not completed.
- There is no central review or monitoring procedures performed by Central Payroll to ensure the college or department is following the procedures required by Central Payroll.
- In five of the 12 Colleges (College of Medicine (Dept: Cardiovascular Medicine, University Hospitals, and Obstetrics and Gynecology), College of Engineering (Dept: Orthopedics and Mechanical Engineering), College of Humanities (Dept., and College of Academic Affairs), Fisher College of Business (Department – Finance) selected, there were segregation of duties issues, including individuals who are responsible for both entering data and approving payroll. Further, 102 user profiles were identified with having write access to both HR and Payroll functions causing segregation of duties conflicts. In addition, no regular reviews of access or segregation of duties are being performed.
- There is no required, consistent process for the monitoring of terminations, including the timely identification of individuals terminated and the removal of their information from the payroll master file.
- There is no review performed of the payroll master file.
- Various functions (hire, job data, paycheck reprint, etc.) were analyzed for access. 1,381 users with access to various functions were analyzed and 655 individuals had access that was inappropriate or not required to carryout their responsibilities at the University.
- Row-level security has not been configured within the HRMS production environment. Without configuring row-level security, users with inappropriate access can view and modify data for all departments across the University. Row-level security is a security administration technique which, when configured correctly, allows administrators to restrict access to sensitive information by allowing users to only have access to specific rows of table data based on a user's department.

Fundamentally, the University relies on the knowledge and diligence of the department-level payroll personnel to ensure that payroll is processed correctly. This creates uneven application of controls and has the potential to cause financial misstatement without appropriate entity-level controls being implemented.

**Effect**—The inconsistent internal control structure could lead to the misuse of federal funds.

**Questioned Cost**—N/A

**Recommendation**—We recommend that the University consider the following:

- Perform a comprehensive review of the current payroll processing function including the usefulness and effectiveness of the current standard payroll reports generated by the system utilized to monitor payroll transactions.
- Establish formal written payroll processing policies for the department which include specifically required segregation of duties, mandatory reconciliation procedures, mandatory and timely termination procedures, payroll hire procedures, and employee data change procedures. Additionally, mandatory payroll financial monitoring procedures should be implemented inclusive of analysis of unusual fluctuations or relationships in a department.
- Payroll access must be reviewed and all cases with inappropriate access should be eliminated.
- Where departments are too small to implement effective segregation of duties, similar department payroll functions should be aggregated to enable secure payroll processing.
- Provide training courses to both new and existing employees that are designed to reinforce re-engineered payroll process controls and educate users about the various internal control components.

**Research Foundation Response**—Even though this is not a specific finding for the Research Foundation, we agree with the recommendations for the University and we will continue to work with the University to improve HR processing.

**THE OHIO STATE UNIVERSITY RESEARCH FOUNDATION  
(A Component Unit of The Ohio State University)**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2006**

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**PART IV—SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

05-1	The Research Foundation did not disclose the available CFDA title and number or the correct CFDA title and number to various subrecipients.	Corrected	Jeffrey H. Kemper, Director of Financial Services and Procurement
05-2	<p>During Internal Audit’s (“IA”) review of the University’s (including the Research Foundation and the Hospital) Procurement Cards (“P-Cards”), several issues were denoted that limited the effectiveness of the controls. The largest issue, based on discussions with the department by IA, was that the person who was the main control checkpoint did not question costs as they were presented. The issues varied including improper documentation and improper charges submitted.</p> <p>During the investigation it was discovered that a principal investigator (“PI”) was charging travel expenses to independent organizations, while also submitting invoices for travel reimbursement to the University. As a result, the PI has been inappropriately reimbursed \$553.54 travel expenses from the Research Foundation. Upon discovery, the Research Foundation removed the expenses from the research programs and transferred the expenses to the College of Dentistry. The case has been forwarded to the Franklin Country Prosecutor and is currently pending action. If a formal charge is filed, the Research Foundation will notify the applicable federal programs in which the individual was involved.</p> <p>Additionally, upon peer review by the department, \$35,767.53 of expenses were deemed not directly related to the PI’s research. These charges were also transferred from the sponsored projects to the College of Dentistry.</p>	Corrected	Jeffrey H. Kemper, Director of Financial Services and Procurement

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