

UNIVERSITY OF SOUTH CAROLINA
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2025



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**UNIVERSITY OF SOUTH CAROLINA
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL
OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of Trustees
University of South Carolina
Columbia, South Carolina

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the University of South Carolina (USC) (the University System)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the University System's major federal programs for the year ended June 30, 2025. The University System's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the University System complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

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

Other Matter – Federal Expenditures Not included in the Compliance Audit

The University System's basic financial statements include the operations of the USC Development Foundation, the USC Educational Foundation and the USC Business Partnership Foundation, discretely presented component units of the University System. Our compliance audit, described in the Opinion on Each Major Federal Program, does not include the operations of USC Development Foundation, the USC Educational Foundation and the USC Business Partnership Foundation because the organizations did not receive federal awards.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over*

compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the University System as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the University System's basic financial statements. We have issued our report thereon, dated September 22, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Matter - Reissuance of Report

This report is replacing the previously issued report dated February 5, 2026. The accompanying schedule of findings and questioned costs has been reissued to include the significant deficiency in financial reporting (2025-001) that was previously omitted from the schedule. Although significant deficiency 2025-001 was omitted from the schedule of findings and questioned costs, it was reported separately in the reporting package.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Charlotte, North Carolina
February 5, 2026

University of South Carolina
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2025

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
Research and Development Cluster				
U.S. Department of Agriculture				
Direct programs:				
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		\$ -	\$ (328)
Soil and Water Conservation	10.902		-	13,722
Soil Survey	10.903		-	5,955
Environmental Quality Incentives Program	10.912		3,271	60,478
Passed through programs:				
Regional Food Business Centers				
LOCUS Community Focused Capital	10.186	22RFBVA0013-00	-	251,622
Higher Education - Institution Challenge Grants Program				
Kansas State University	10.217	2021-70003-35430	-	3,525
University of Tennessee	10.217	2024-70003-41451	-	56,186
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations				
Economic Research Service	10.250	58-4000-2-0055	-	1,558
Agriculture and Food Research Initiative (AFRI)				
Clemson University	10.310	2023-67022-40623	-	55,011
Oklahoma State University	10.310	2021-68012-35897	-	30,042
Total U.S. Department of Agriculture			3,271	477,771
U.S. Department of Commerce				
Direct programs:				
Ocean Exploration	11.011		-	12,965
Regional Technology and Innovation Hubs	11.039		-	23,501
Coastal Zone Management Estuarine Research Reserves	11.420		13,590	1,247,382
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		-	332,924
Unallied Management Projects	11.454		-	14,000
Applied Meteorological Research	11.468		-	203,261
Office for Coastal Management	11.473		20,245	131,015
Measurement and Engineering Research and Standards	11.609		218,005	410,601
Passed through programs:				
Integrated Ocean Observing System (IOOS)				
SE Coastal Ocean Observing Regional Association	11.012	NA21NOS0120097; NA23NOS0120243; NA24NOSX012C0034	123,767	320,298
Bipartisan Budget Act of 2018				
SE Coastal Ocean Observing Regional Association	11.022	NA20NOS0120220	-	14,697
Sea Grant Support				
Clemson University	11.417	NA24OARX417C0150	-	3,144
SC Sea Grant Consortium	11.417	NA22OAR4170114; NA23OAR4170175; NA24OARX417C0234	349,128	855,632
Coastal Zone Management Administration Awards				
National Estuarine Research Reserve	11.419	NA19NOS4190058	-	4,475
SC Department of Natural Resources	11.419	SCDNR FY2023-024; SUBK00020289	-	62,616
University of Michigan	11.419	NA19NOS4190058	71,823	212,361

University of South Carolina
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2025

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
Climate and Atmospheric Research				
SC Sea Grant Consortium	11.431	NA21OAR4310271	-	13,647
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes				
The University of Alabama	11.432	NA22NWS4320003	-	453,950
University of Miami	11.432	NA20OAR4320472	-	(6,790)
University of the Virgin Islands	11.432	NA20OAR4320472	-	(13,411)
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology				
Nova Southeastern University	11.451	NA24NOSX451C0002	-	1,973
Habitat Conservation				
University of Georgia Research Foundation	11.463	SUB00003661	-	1,069
Office for Coastal Management				
Regents of the University of Michigan	11.473	NA19NOS4190058	46,270	122,108
SC Department of Natural Resources	11.473	NA23NOS4730033	-	30,331
Center for Sponsored Coastal Ocean Research Coastal Ocean Program				
University of Georgia	11.478	NA22NOS4780182	-	20,736
Total U.S. Department of Commerce			842,828	4,472,485
U.S. Department of Defense				
Direct programs:				
Basic and Applied Scientific Research	12.300		200,973	3,745,234
Military Medical Research and Development	12.420		18,876	648,980
Basic Scientific Research	12.431		9,509	861,925
Basic, Applied, and Advanced Research in Science and Engineering	12.630		-	(264)
Air Force Defense Research Sciences Program	12.800		-	1,356,515
Information Security Grant Program	12.902		-	252,332
GenCyber Grants Program	12.903		-	46,707
CyberSecurity Core Curriculum	12.905		96,914	152,888
Research and Technology Development	12.910		-	223,366
Passed through programs:				
Basic and Applied Scientific Research				
Florida State University	12.300	N000142112124; N00014-22-1-2117	-	567,741
The University of Alabama	12.300	N00174-23-1-0006	-	73,063
University of California San Diego	12.300	N00014-22-1-2624	-	23,325
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program				
Rensselaer Polytechnic Institute	12.330	A23-0089-S001	-	31,454
Military Medical Research and Development				
Henry M. Jackson Foundation for the Adva	12.420	W81XWH-18-2-0007; HT94252410097	-	68,713
Temple University	12.420	W81XWH2110637	-	10,356
University of Miami	12.420	W81XWH-16-1-0756	6,294	6,294
Vandeventer Place Research Foundation	12.420	W81XWH2210602	-	43,390
Basic Scientific Research				
University of Wisconsin-Madison	12.431	FA9550-23-1-0501	-	88,333
Basic, Applied, and Advanced Research in Science and Engineering				
Georgia Southern University	12.630	W912HZ-23-2-0050	-	4,305

University of South Carolina
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2025

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
Air Force Defense Research Sciences Program				
NC State University	12.800	PAM-P24-001305-SA03	-	190,633
Research and Technology Development				
Georgia Institute of Technology	12.910	D24AC00121	-	86,264
Total U.S. Department of Defense			<u>332,566</u>	<u>8,481,554</u>
U.S. Department of Interior				
Direct programs:				
Earthquake Hazards Research Grants	15.807		-	7,180
U.S. Geological Survey Research and Data Collection	15.808		-	39,579
Historic Preservation Fund Grants-In-Aid	15.904		-	153,795
Cooperative Research and Training Programs – Resources of the National Park System	15.945		-	66,241
Cultural Resources Management	15.946		-	794,123
Passed through programs:				
Assistance to State Water Resources Research Institutes				
Clemson University	15.805	G21AP10579-01; G25AP00167	-	25,484
National Cooperative Geologic Mapping Program				
United States Geological Survey	15.810	G23AC00174-01	-	5,527
National Climate Change and Wildlife Science Center				
NC State University	15.820	G23AC00548-01	-	19,591
Historic Preservation Fund Grants-In-Aid				
Elizabeth City State University	15.904	P23AP01177-01	-	13,685
Preservation of Historic Structures on the Campuses of Historically Black Colleges and Universities (HBCUs)				
Elizabeth City State University	15.932	P23AP01025-01	-	4,470
Total U.S. Department of Interior			<u>-</u>	<u>1,129,675</u>
U.S. Department of Justice				
Direct programs:				
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		19,038	190,710
Public Safety Partnership and Community Policing Grants	16.710		-	152,641
Passed through programs:				
Community-Based Violence Intervention and Prevention Initiative				
Prisma Health-Midlands	16.045	15PBJA-23-GG-05224-CVIP	-	40,725
Juvenile Justice and Delinquency Prevention Allocation to States				
Office of Highway Safety & Justice Program	16.540	4J00A820	-	34,034
SC Department of Public Safety	16.540	15PJDP21GG04741TITL	-	22,386
National Institute of Justice Research, Evaluation, and Development Project Grants				
Clemson University	16.560	15PNIJ-21-GG-02719-RESS	-	12,921
University of Utah	16.560	15PNIJ-23-GG-05487-RESS	-	50,801
Edward Byrne Memorial Justice Assistance Grant Program				
University of Massachusetts	16.738	15PNIJ-23-GG-02408-BSCI	-	63,134
Total U.S. Department of Justice			<u>19,038</u>	<u>567,352</u>
U.S. Department of State				

See accompanying Notes to the Schedule of Federal Expenditures

University of South Carolina
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2025

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
Direct programs:				
International Programs to Support Democracy, Human Rights and Labor	19.345		105,474	171,535
General Department of State Assistance	19.700		77,569	281,672
Passed through programs:				
Public Diplomacy Programs				
Global Engagement Center	19.040	SGECPD23CA0045	61,955	431,777
Criminal Justice Systems				
The Asia Foundation	19.703	SINLEC24GR5333	-	66,792
Total U.S. Department of State			<u>244,998</u>	<u>951,776</u>
U.S. Department of Transportation				
Passed through programs:				
University Transportation Centers Program				
Clemson University	20.701	69A3551747117	17,400	412,316
University of Texas Rio Grande Valley	20.701	69A3552348340	-	263,336
Maritime Studies and Innovations				
University of North Carolina Wilmington	20.820	693JF72250010	-	72,602
Total U.S. Department of Transportation			<u>17,400</u>	<u>748,254</u>
National Aeronautics & Space Administration				
Direct programs:				
Science	43.001		32,555	217,969
Aeronautics	43.002		95,238	882,456
Cross Agency Support	43.009		-	19,710
Passed through programs:				
Science				
Space Telescope Science Institute	43.001	JWST-GO-04611.010-A; JWST-GO-05017.033-A; JWST-GO-054191.001-A	-	34,246
Aeronautics				
Georgia Institute of Technology	43.002	80NSSC21M0113	-	253,470
Office of Stem Engagement (OSTEM)				
Clemson University	43.008	80NSSC20M0233	-	31,097
		80NSSC25M7077; 80NSSC25M7077; 80NSSC25M7077; 80NSSC25M7077; 521383-PA-SC-006;		
College of Charleston	43.008	80NSCC20M0054; 80NSSC20M00054; 80NSSC20M0054; 80NSSC21M0327; 80NSSC22M0064; 80NSSC23M0164; 80NSSC24M0127	100,924	501,399
Total National Aeronautics & Space Administration			<u>228,717</u>	<u>1,940,347</u>
National Endowment for the Humanities				
Passed through programs:				
National Leadership Grants				
University of Denver	45.312	LG-252342-OLS-22	-	19,503
Laura Bush 21st Century Librarian Program				

University of South Carolina
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2025

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
Institute of Museum and Library Services	45.313	RE-256589-OLS-24	-	41,924
Total National Endowment for the Humanities			-	61,427
National Science Foundation				
Direct programs:				
Engineering Grants	47.041		171,236	2,212,703
Mathematical and Physical Sciences	47.049		364,331	4,974,613
Geosciences	47.050		53,947	1,610,266
Computer and Information Science and Engineering	47.070		110,628	1,708,349
Biological Sciences	47.074		65,984	1,884,716
Social, Behavioral, and Economic Sciences	47.075		14,333	876,816
Education and Human Resources	47.076		77,017	2,657,156
Office of Integrative Activities	47.083		226,253	1,334,829
NSF Technology, Innovation and Partnerships	47.084		321,111	1,367,038
Passed through programs:				
Engineering				
Stony Brook University	47.041	2132524	-	95,932
Trustees of Princeton University	47.041	2029425	-	164,514
University of Akron	47.041	2132178	-	237,032
University of Colorado at Boulder	47.041	EFMA 2132033	-	117,501
University of Texas at San Antonio	47.041	2318139	-	128,646
Mathematical and Physical Sciences				
College of Charleston	47.049	23-100-NSF-EQ-SC-001	-	25,656
Geosciences				
Marine Biological Laboratory	47.050	2224608	-	74,004
University of Georgia	47.050	1832178	-	6,703
Computer and Information Science and Engineering				
University of California San Diego	47.070	2229880	-	84,354
Biological Sciences				
Donald Danforth Center	47.074	2149964	-	1,539
Social, Behavioral, and Economic Sciences				
Trustees of Boston University	47.075	4500004755 / SES-2318512	-	15,079
STEM Education (formerly Education and Human Resources)				
Benedict College	47.076	1954532	-	55,474
The University of Nebraska-Lincoln	47.076	2243377	-	3,469
University of Nevada Las Vegas	47.076	GR20633 / 2434803	-	11,086
Integrative Activities				
Clemson University	47.083	2242812; 2826-206-2017719, 2517774	-	661,753
College of Charleston	47.083	24-070-NSF-RII-SC-001; 24-071-GAIN CRP-USC, 24-GC02/OIA-2242812	-	61,030
Dartmouth College	47.083	1923004	-	88,176
Mississippi State University	47.083	2316382	-	244,533
NSF Technology, Innovation, and Partnerships				
George Washington University	47.084	24-S40, 2230683	-	74,812
WaterUS, LLC	47.084	2345601	-	68,976

University of South Carolina
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2025

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
Total National Science Foundation			1,404,840	20,846,755
U.S. Environmental Protection Agency				
Passed through programs:				
Surveys, Studies, Investigations, Training and Special Purpose Activities Relating to Environmental Justice				
RTI International	66.309	EPA OEJECR -9 13746193	-	160,434
Science To Achieve Results (STAR) Research Program				
The City University of New York	66.509	84045401	-	8,612
Total U.S. Environmental Protection Agency			-	169,046
U.S. Nuclear Regulatory Commission				
Direct programs:				
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	118,155
Total U.S. Nuclear Regulatory Commission			-	118,155
U.S. Department of Energy				
Direct programs:				
Office of Science Financial Assistance Program	81.049		1,074,884	4,964,661
Conservation Research and Development	81.086		231,699	329,417
Renewable Energy Research and Development	81.087		28,470	123,758
Fossil Energy Research and Development	81.089		-	91,308
Nuclear Energy Research, Development and Demonstration	81.121		14,249	372,691
Environmental Monitoring/Cleanup, Cultural and Resource Management, Emergency Response Research, Outreach, Technical Analysis	81.214		-	872,912
Passed through programs:				
Office of Science Financial Assistance Program				
Advanced Cooling Technologies, Inc.	81.049	RD98RD-N-9437	-	3,482
Ames Laboratory	81.049	DE-AC02-07CH11358	-	35,488
Rensselaer Polytechnic Institute (RPI)	81.049	DE-SC0022247	-	65,923
SC Research Foundation	81.049	DE-SC0007167	-	95,049
University of Puerto Rico	81.049	DE-SC0023418	-	64,748
Conservation Research and Development				
E2H2NANO, LLC	81.086	DE-EE0009409	-	7,113
RAPID Manufacturing Institute	81.086	DE-EE10838	-	330,858
West Virginia University (WVU)	81.086	23-825-USC/MM000576192	-	70,845
Renewable Energy Research and Development				
Chemtronergy, LLC	81.087	DE-EE0011325	-	52,248
Georgia Institute of Technology	81.087	AWD-006545-G1, DE-EE0011329	-	284,472
Iononr Innovations, Inc.	81.087	DE-EE0011317	-	45,915
University of Colorado at Boulder	81.087	DE-EE0009515; DE-EE0010731	-	63,864
Fossil Energy Research and Development				
Rensselaer Polytechnic Institute	81.089	DE-FE0031730	-	244,813
Environmental Remediation and Waste Processing and Disposal				
SRS Community Reuse Organization	81.104	DE-EM0005210	-	279,550

University of South Carolina
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2025

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
Nuclear Energy Research, Development and Demonstration				
Terrestrial Energy, LLC	81.121	DE-NE0009228	-	73,580
University of Connecticut	81.121	DE-NE0009386	-	113,839
Westinghouse Electric Company, LLC	81.121	CTR-RT-2022-07; DE-NE0009033	-	159,807
Advanced Research Projects Agency - Energy				
Aurora Flight Sciences Corporation	81.135	DE-AR0001890	-	176,425
Rutgers University	81.135	DE-AR0001614	-	163,553
University at Buffalo, SUNY	81.135	DE-AR0001479	-	90,169
University of Wisconsin	81.135	0000003736 / DE-AR0001825	-	82,971
Woods Hole Oceanographic Institution	81.135	DE-AR0001831	-	60,052
Total U.S. Department of Energy			<u>1,349,302</u>	<u>9,319,511</u>
U.S. Department of Education				
Direct programs:				
Fund for the Improvement of Postsecondary Education	84.116		-	442,938
Centers for International Business Education	84.220		-	303,469
Parental Information and Resource Centers	84.310		-	8,299
Research in Special Education	84.324		-	318,311
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		-	1,109,763
American History and Civics Education	84.422		-	655,483
Passed through programs:				
Research in Special Education				
East Carolina University	84.324	R324A210179	-	376,423
Arts in Education				
Winthrop University	84.351	U00030553	-	95,916
Total U.S. Department of Education			<u>-</u>	<u>3,310,602</u>
National Archives & Records Administration				
Direct programs:				
National Historical Publications and Records Grants	89.003		-	112,128
Total National Archives & Records Administration			<u>-</u>	<u>112,128</u>
U.S. Department of Health & Human Services				
Direct programs:				
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		-	24,173
Maternal and Child Health Federal Consolidated Programs	93.110		-	30,478
Environmental Health	93.113		64,329	251,688
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		57,804	1,525,265
Rural Health Research Centers	93.155		13,388	766,170
Research Related to Deafness and Communication Disorders	93.173		1,509,637	4,696,977
Nursing Workforce Diversity	93.178		-	450,184
Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention Program	93.191		19,191	540,357
Research and Training in Complementary and Alternative Medicine	93.213		-	394,939
National Center on Sleep Disorders Research	93.233		-	1,101,969

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Mental Health Research Grants	93.242		373,421	4,363,635
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		-	135,316
Advanced Nursing Education Grant Program	93.247		35,301	536,671
Poison Center Support and Enhancement Grant Program	93.253		-	103,194
Alcohol Research Programs	93.273		326,348	500,634
Drug Abuse and Addiction Research Programs	93.279		613,461	2,967,563
Minority Health and Health Disparities Research	93.307		397,654	997,542
Trans-NIH Research Support	93.310		-	1,730,089
21st Century Cures Act – Beau Biden Cancer Moonshot	93.353		-	553,604
Nursing Research	93.361		61,828	988,554
Cancer Cause and Prevention Research	93.393		116,117	1,903,833
Cancer Detection and Diagnosis Research	93.394		11,483	1,068,702
Cancer Treatment Research	93.395		-	917,459
Cancer Biology Research	93.396		-	164,296
Cancer Research Manpower	93.398		-	110,940
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health.	93.421		-	79,882
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		-	54,808
ACL Assistive Technology	93.464		-	526,613
Congressional Directives	93.493		-	5,038,352
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		31,639	598,531
Organized Approaches to Increase Colorectal Cancer Screening	93.800		52,500	818,534
Cardiovascular Diseases Research	93.837		423,153	4,130,619
Lung Diseases Research	93.838		-	5,438
Prevention of Disease, Disability, and Death by Infectious Diseases	93.840		-	20,676
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	210,416
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		1,353,120	9,021,869
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		201,723	2,425,765
Allergy, Immunology and Transplantation Research	93.855		738,766	5,918,359
Biomedical Research and Research Training	93.859		2,624,065	13,196,955
Child Health and Human Development Extramural Research	93.865		720,538	4,986,477
Aging Research	93.866		398,119	4,645,828
Medical Library Assistance	93.879		-	9,936
Assistance Programs for Chronic Disease Prevention and Control	93.945		40,460	226,513
International Research and Research Training	93.989		121,726	254,617
Passed through programs:				
Global AIDS				
Centre for Integrated Health Programs	93.067	NU2GGH002418	-	23,241
Environmental Public Health and Emergency Response				
America's Poison Centers	93.070	NUE1EH001395	-	2,100
Family Smoking Prevention and Tobacco Control Act Regulatory Research				
Georgia State University	93.077	R01CA288578	-	88,048
University of North Carolina at Chapel Hill	93.077	1U54DA060049-01; 5U54DA060049-02	-	50,269

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Prevention of Disease, Disability, and Death by Infectious Diseases University of Florida	93.084	U01CK000662	-	82,714
Healthy Marriage Promotion and Responsible Fatherhood Grants South Carolina Center for Fathers and Families	93.086	90ZJ0023; 90ZJ0023-04-00	-	77,552
University of Central Florida	93.086	90ZB0009	-	151,480
Maternal and Child Health Federal Consolidated Programs Medical University of South Carolina	93.110	2T73MC22233-11-00	-	138,231
SC Department of Public Health (SCDPH)	93.110	U7S50516	-	524,134
Environmental Health College of Charleston	93.113	521516-SC	-	16,426
Emory University	93.113	1R01ES035395-01A1	-	25,818
University of Florida	93.113	R21ES034098	-	18,714
AIDS Education and Training Centers Vanderbilt University	93.145	1TR7HA53203-01-00	42,150	222,204
Research Related to Deafness and Communication Disorders Medical University of South Carolina	93.173	U01DC017521	-	101,166
The University of Texas at Dallas	93.173	R01DC018523	-	131,256
University of New York Binghamton	93.173	1R21DC020018-01A1	-	36,782
Research and Training in Complementary and Alternative Medicine University of Texas Health Science Center	93.213	SA0003310	-	49,568
Research on Healthcare Costs, Quality and Outcomes Agency for Healthcare Research & Quality	93.226	R01HS027177; R18HS027977	406,403	474,904
Clemson University	93.226	1R18HS029109-01	-	74,888
Traumatic Brain Injury State Demonstration Grant Program SC Department of Disabilities & Special Needs	93.234	NHV3GTWSALA7	9,554	9,925
Mental Health Research Grants Brigham & Women's Hospital	93.242	1R21MH131043-01A1	-	32,512
Brown University	93.242	7R01MH127081-02	-	20,342
Rush University	93.242	5R01MH122726-05	-	29,301
Trustees of Indiana University	93.242	10510/1R01MH139864-01	-	5,840
University of Georgia Research Foundation	93.242	SUB00003606	-	17,570
University of Maryland	93.242	18687/IUMB Ref #KB:6379, #KR:18687; P50MH103222	-	65,157
University of Massachusetts	93.242	R01MH122728	-	16,216
University of Virginia	93.242	RF1MH132345	-	119,314
University of Washington	93.242	R01MH134830	-	5,014
Occupational Safety and Health Program University of Florida	93.262	U54OH011230	-	21,251
Alcohol Research Programs AcePre, LLC	93.273	1UT1AA030690-01	-	181,062
Boston University	93.273	10014507	-	6,858
Brandeis University	93.273	1R01AA029821-01	-	2,821
Utah State University	93.273	204328-829. 1R01AA030191	-	15,465
Drug Abuse and Addiction Research Programs Brandeis University	93.279	R01DA049776	-	25,378
Southern Research Institute	93.279	R01DA047924	-	123,220

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University of Alabama-Birmingham	93.279	1U01DA055322-02	-	5,000
University of Chicago	93.279	UM1DA050098	-	27,984
University of Florida	93.279	SUB00004607 / U01DA051126	-	13,495
University of Iowa	93.279	1R21DA056705-01A1	-	88,871
Washington University	93.279	1R34DA054725-01A1	-	41,844
Minority Health and Health Disparities Research				
Medical University of South Carolina	93.307	R01MD013812	-	10,686
mHealth Systems, Inc.	93.307	U00036061, 1R41MD019586-01	-	17,084
Temple University Health System, Inc.	93.307	1R01M D017675-01A1	-	50,471
The Pennsylvania State University	93.307	R21MD018666	-	37,772
University of North Carolina at Chapel Hill	93.307	5126867	-	25,064
University of Tennessee	93.307	5R01MD018375-02	-	36,167
Wake Forest University Health Sciences	93.307	1R21MD019127-01	-	55,923
Trans-NIH Research Support				
Medical University of South Carolina	93.310	UG1OD024956	-	9,079
Rare Disorders: Research, Surveillance, Health Promotion, and Education				
SC Department of Public Health	93.315	MC-4-770; PH-0-520 COMP A; U01DD001244; U01DD001245	-	63,252
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				
SC Department of Public Health	93.323	NUSOCK000542	-	48,174
National Center for Advancing Translational Sciences				
Medical University of South Carolina	93.350	5UL1TR001450-09	-	67,674
University of Michigan	93.350	80NSSC20M0054	-	6,756
Nursing Research				
Beth Israel Deaconess Medical Center	93.361	01063198, 5R01NR019628-04	-	69,653
National and State Tobacco Control				
SC Department of Public Health	93.387	NU58DP0068 10	-	10,242
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises				
SC Department of Public Health	93.391	CDC-RFA-OT21-2103; DC-2-293	-	1,488,316
Cancer Cause and Prevention Research				
Emory University	93.393	R01CA237318	-	28,741
Health Research, Inc.	93.393	1R01CA262899-01	-	122,803
International Agency for Research on Can	93.393	1U01CA257679-01A1	-	81,029
Mayo Clinic	93.393	1U01CA271014-01	-	18,411
Medical University of South Carolina	93.393	1R01CA258669-01A1; 1R01CA268023-01A1; 2P01CA200512-06	-	105,507
University of Michigan	93.393	4R37CA214787-06	-	25,522
Virginia Commonwealth University	93.393	7R01CA231321-03; R01CA231321	-	122,677
Cancer Detection and Diagnosis Research				
Medical University of South Carolina	93.394	2R01CA181664-07A1	-	18,413
Cancer Treatment Research				
Loxigen, Inc.	93.395	1R42CA275622-01A1; 4R42CA275622-02 USC / 4R42CA275622-02	-	62,580
Medical University of South Carolina	93.395	7R01CA267101-02	-	35,379

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PromiLead, LLC	93.395	R41CA298141	-	27,372
Senex Biotechnology, Inc.	93.395	R41CA298223	-	5,788
Cancer Biology Research				
Medical University of South Carolina	93.396	7R01CA251374-02	-	13,840
University of California, Santa Cruz	93.396	1P01CA254867-01A1	-	46,962
Virginia Commonwealth University	93.396	1R01CA259415-01A1	-	58,681
Cancer Centers Support Grants				
University of Kentucky	93.397	P30CA1 77558; P30CA177558	-	30,453
Cancer Control				
University of Texas Health Sciences Center	93.399	R01CA228527	-	36,844
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health				
National Foundation for the Centers for Disease Control and Prevention, Inc	93.421	6NU38OT000288	22,163	105,024
National Association of County and City Health Officials	93.421	2024-121001, 6 NU38PW0000037-01- 01	-	110,201
Prisma Health-Midlands	93.421	CDC-RFA-CK22-2203	-	15,954
		435100-G25-129892-90 X;		
		435100-G25-129892-90 X1	-	36,954
Wisconsin Department of Health Services	93.421			
ACL National Institute on Disability, Independent Living, and Rehabilitation Research				
Medical University of South Carolina	93.433	90DPHF0009-03-00	-	2,647
Every Student Succeeds Act/Preschool Development Grants				
SC First Steps	93.434	48594 / 4000057750	-	98,826
Community Health Workers for Public Health Response and Resilient				
Wisconsin Department of Health Services	93.495	435100-G25-129892-90	-	507,105
State Court Improvement Program				
SC Court Administration	93.586	2023G996471/2023G996437; 2024G996471	-	444,541
Community-Based Child Abuse Prevention Grants				
Children's Trust Fund of South Carolina	93.59	C-CBCAP-2023-2025-RMHRC-1	-	7,287
Services to Victims of a Severe Form of Trafficking				
US Committee for Refugees and Immigrants	93.598	90ZCV0139; 90ZV0145	14,473	79,818
Developmental Disabilities Basic Support and Advocacy Grants				
SC Developmental Disabilities Council	93.630	14-21-0066 / 57-6001153; 2301SCSCDD; 2401SCSCDD; U00035051	-	153,386
Children's Justice Grants to States				
SC Department of Social Services	93.643	4400024720; 2403SCCJA1	-	254,325
OPIOID STR				
SC Department of Alcohol & Other Drug Abuse	93.788	H79TI087747	-	4,234
Public Health Response, Forecasting, and Analytic Capacities Related to Disease Outbreaks, Epidemics, and Pandemics				
Clemson University	93.823	NU38FT000011	-	561,758
Cardiovascular Diseases Research				
AcePre, LLC	93.837	1R41HL172481-01	-	101,702
Augusta University	93.837	1U54HL169191-01; 5U54HL169191-02;	-	268,049
		5U54HL169191-02		
Seattle Children's Research Institute	93.837	13417SUB, 5R01HL157166-04	-	8,569
The Regents of the University of California	93.837	R01HL155226	-	117,884

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Trustees of Boston University	93.837	1R01HL159620-01	-	14,149
University of Colorado Denver	93.837	10015012; FY25.253.006, 1R01HL162810-01A1	-	114,509
University of Pittsburgh	93.837	1R01HL157017-01A1	-	19,138
Lung Diseases Research				
Yale University	93.838	1R01HL159459-01	-	22,121
Blood Diseases and Resources Research				
Augusta University	93.839	R33HL 162681	-	46,751
Diabetes, Digestive, and Kidney Diseases Extramural Research				
Temple University	93.847	1 R21HD109362-01A 1; 5R01DK130323-02	-	33,159
The Regents of the University of California	93.847	R01DK124630	-	38,147
Wake Forest University Health Sciences	93.847	1U01DK127918-01	-	9,273
Washington University	93.847	P30DK092950	-	19,304
Extramural Research Programs in the Neurosciences and Neurological Disorders				
Ball State University	93.853	R15NS128837	-	47,853
Emory University	93.853	5R01NS110347-05	-	(13,845)
Medical University of South Carolina	93.853	1R01NS136383-01A1	-	2,118
Palmetto Health	93.853	U00026947	-	17,669
University of North Carolina at Chapel Hill	93.853	1R21NS119867-01A1	-	64,712
Allergy and Infectious Diseases Research				
Beth Israel Deaconess Medical Center	93.855	R01AI148747	-	14,281
The University of Nebraska-Lincoln	93.855	R01AI121351	-	73,417
University of Connecticut	93.855	1R01AI167884	-	38,613
University of North Carolina	93.855	5132697	-	18,491
University of North Carolina at Chapel Hill	93.855	1R01AI169602-01	63,369	76,151
Biomedical Research and Research Training				
Clemson University	93.859	5P30GM131959-05	-	589
Davidson College	93.859	1R15GM148916-01	-	55,311
Medical University of South Carolina	93.859	R25GM142048	-	20,702
The University of Alabama	93.859	R01GM112919	-	2,582
University of Kentucky	93.859	U24GM146576	-	6,378
Xlerate Health, LLC	93.859	4UT2GM148083-02	-	20,669
Child Health and Human Development Extramural Research				
Arizona State University	93.865	R01HD107593	-	326,764
Duke University	93.865	R01HD090984	-	5,779
Temple University	93.865	1R21HD109362-01A1	-	18,137
Texas Women's University	93.865	1R15HD109737-01A1	-	936
The Pennsylvania State University	93.865	R01HD099295	-	204,819
University of Michigan	93.865	1R01HD108156-01A1	-	108,834
Aging Research				
AcePre, LLC	93.866	R41AG081124	-	75,786
Advanced Smart Systems & Evaluation Tech	93.866	R41AG059475	-	46,289
Georgetown University	93.866	R01AG069016	-	83,899
LifeAnalytics	93.866	3R44AG076067-03S1; 3R44AG076067-03	-	65,967
Temple University	93.866	5R01AG062503-04	-	16,278
University of Michigan	93.866	1U24AG076462-01	-	1,982

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Maternal, Infant and Early Childhood Homevisiting Grant Program				
Children's Trust Fund of South Carolina	93.870	MIEC-2022-2024-CARE-1; MIEC-2023-2025-CARE-1; X10MC46891; X10MC50328	-	476,776
Prisma Health-Midlands	93.870	20000454 / X10MC50328	-	37,353
Medical Library Assistance				
Clemson University	93.879	1R01LM014193-01A1	-	12,180
Prisma Health - Upstate	93.879	1R25LM014335-01	-	125,469
Healthy Start Initiative				
Prisma Health-Midlands	93.926	1 H49MC52121-01-00; 2H49MC00072-24-00	-	282,513
Activities to Support State, Tribal, Local and Territorial (STLT)Health Department Response to Public Health or Healthcare Crises				
SC Department of Public Health	93.931	CDC-RFAOT21-2103	-	129,207
Block Grants for Prevention and Treatment of Substance Abuse				
SC Department of Alcohol & Other Drug Abuse	93.959	B08TI083966	-	8,740
Assisted Outpatient Treatment				
SC Department of Public Health	93.997	20230315-20240930	1,000	42,573
Total U.S. Department of Health & Human Services			<u>10,864,883</u>	<u>90,706,457</u>
Executive Office of the President				
Passed through programs:				
Research and Data Analysis				
University of Florida	95.007	WDE9924C0001	-	28,878
Total Executive Office of the President			<u>-</u>	<u>28,878</u>
Social Security Administration				
Passed through programs:				
Social Security Research and Demonstration				
University of Wisconsin-Madison	96.007	0000004093, 6RDR23000005-01	-	130,928
Total Social Security Administration			<u>-</u>	<u>130,928</u>
Federal Emergency Management Agency				
Direct programs:				
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108		81,237	174,911
Total Federal Emergency Management Agency			<u>81,237</u>	<u>174,911</u>
Total Research and Development Cluster			<u>\$ 15,389,080</u>	<u>\$ 143,748,012</u>
Student Financial Aid Cluster				
U.S. Department of Education				
Direct programs:				
Federal Supplemental Educational Opportunity Grants	84.007		\$ -	\$ 2,375,328
Federal Work-Study Program	84.033		-	1,569,735
Federal Perkins Loan Program	84.038		-	2,614,383
Federal Pell Grant Program	84.063		-	80,718,732
Federal Direct Student Loans	84.268		-	296,745,910
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	337,106

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Total U.S. Department of Education			-	384,361,194
U.S. Department of Health & Human Services				
Direct programs:				
Nurse Faculty Loan Program (NFLP)	93.264		-	1,550,417
Health Professions Student Loans, including Primary Care Loans/Loans for Disadvantaged Students	93.342		-	748,424
Nursing Student Loans	93.364		-	1,030,006
Total Nursing Loan Programs			-	3,328,847
Total U.S. Department of Health & Human Services			-	3,328,847
Total Student Financial Aid Cluster			\$ -	\$ 387,690,041
<u>Child Care and Development Block Cluster</u>				
U.S. Department of Health & Human Services				
Passed through programs:				
Child Care and Development Block Grant				
Child Trends, Incorporated	93.575	90YE0317	\$ -	\$ 66,527
Total US Department of Health & Human Services			-	66,527
Total Child Care and Development Block Cluster			\$ -	\$ 66,527
<u>Community Facilities and Grants Cluster</u>				
U.S. Department of Agriculture				
Passed through programs:				
Community Facilities Loans and Grants				
Western Carolina Higher Education Commission	10.766	U00034596	\$ -	\$ 28,027
Total U.S. Department of Agriculture			-	28,027
Total Community Facilities and Grants Cluster			\$ -	\$ 28,027
<u>Head Start Cluster</u>				
U.S. Department of Health & Human Services				
Direct programs:				
Head Start	93.600		\$ -	\$ 31,610
Total U.S. Department of Health & Human Services			-	31,610
Total Head Start Cluster			\$ -	\$ 31,610
<u>Highway Safety Cluster</u>				
U.S. Department of Transportation				
Passed through programs from:				
National Priority Safety Programs				
SC Department of Public Safety	20.616	FHPE-2025-HS-70-25	\$ -	\$ 1,536
Total U.S. Department of Transportation			-	1,536
Total Highway Safety Cluster			\$ -	\$ 1,536

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Medicaid Cluster				
U.S. Department of Health & Human Services				
Passed through programs from:				
Medical Assistance Program				
Francis Marion University	93.778	U00032781; U00034602	\$ -	\$ 1,276,411
Total U.S. Department of Health & Human Services			-	1,276,411
Total Medicaid Cluster			\$ -	\$ 1,276,411
SNAP Cluster				
U.S. Department of Agriculture				
Passed through programs from:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
SC Department of Social Services	10.561	4400036264; 4400033668; 2355C417Q3903	\$ -	\$ 893,175
Total U.S. Department of Agriculture			-	893,175
Total SNAP Cluster			\$ -	\$ 893,175
TRIO Cluster				
U.S. Department of Education				
Direct programs:				
TRIO Student Support Services	84.042		\$ -	\$ 1,738,857
TRIO Talent Search	84.044		-	592,284
TRIO Upward Bound	84.047		-	1,186,805
TRIO McNair Post-Baccalaureate Achievement	84.217		-	301,439
Total U.S. Department of Education			-	3,819,385
Total TRIO Cluster			\$ -	\$ 3,819,385
WIOA Cluster				
U.S. Department of Labor				
Passed through programs from:				
WIOA Youth Activities				
Upstate Workforce Investment Act	17.259	23Y603C4-UWB; 24PADY03-UWB; 24Y603C4-UWB	\$ -	\$ 484,192
Total U.S. Department of Labor			-	484,192
Total WIOA Cluster			\$ -	\$ 484,192
Other Programs				
U.S. Department of Agriculture				
Direct programs:				
Conservation Reserve Program	10.069		\$ -	\$ 300,629
Soil and Water Conservation	10.902		-	283,604
Passed through programs:				
Food Insecurity Nutrition Incentive Grants Program				
SC Hospital Association	10.331	20227042237765	-	32,938

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Cooperative Forestry Assistance SC Forestry Commission	10.664	23-DG-11083145-001	-	37,800
Rural Microentrepreneur Assistance Program Clemson University	10.870	2725-207-2026932, CLSS00000083425	-	41,237
Total U.S. Department of Agriculture			<u>-</u>	<u>696,208</u>
U.S. Department of Commerce				
Direct programs:				
Economic Development Technical Assistance	11.303		-	91,710
Coastal Zone Management Estuarine Research Reserves	11.420		46,570	2,721,438
Congressionally-Identified Projects	11.617		-	2,017,484
Passed through programs:				
Integrated Ocean Observing System (IOOS) SECOORA	11.012	NA21NOS0120097	-	28,834
Total U.S. Department of Commerce			<u>46,570</u>	<u>4,859,466</u>
U.S. Department of Defense				
Direct programs:				
Science, Technology, Engineering & Mathematics Education, Outreach and Workforce Program	12.330		19,382	179,247
Passed through programs:				
Basic, Applied, and Advanced Research in Science and Engineering National Science Teachers Association	12.630	W911SR-15-2-0001	-	17,905
Procurement Technical Assistance For Business Firms Direct	12.002		-	118,286
Passed through programs: Office of Small Business Programs	12.002	W56KGU2420088	-	517,531
Total Procurement Technical Assistance For Business Firms (ALN 12.002)			-	635,817
Total U.S. Department of Defense			<u>19,382</u>	<u>832,969</u>
U.S. Department of Housing & Urban Development				
Passed through programs:				
Housing Opportunities for Persons with AIDS City of Columbia	14.241	SCH23F001; SCH24F001	196,630	486,931
SC Department of Public Health	14.241	HV-3-668	-	22,059
Total U.S. Department of Housing & Urban Development			<u>196,630</u>	<u>508,990</u>
U.S. Department of Interior				
Direct programs:				
Native American Graves Protection and Repatriation Act	15.922		-	66,205
Cultural Resources Management	15.946		-	445,014
Passed through programs:				
Marine Minerals Activities SC Geological Survey	15.424	M24AC00005	-	51,781

University of South Carolina
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2025

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
National Climate Change and Wildlife Science Center NC State University	15.820	G23AC00548-01	-	14,497
Save America's Treasures National Association of County & City Health Officials	15.929	ST-256880-OMS-24	-	19,575
Total U.S. Department of Interior			-	597,072
U.S. Department of Justice				
Direct programs:				
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	88,070
Passed through programs:				
Community-Based Violence Intervention and Prevention Initiative Prisma Health-Midlands	16.045	15PBJA-23-GG-05224-CVIP	-	105,817
Juvenile Justice and Delinquency Prevention Office of Highway Safety & Justice Program	16.540	4J000619	-	24,276
Bulletproof Vest Partnership Program SC Department of Public Safety	16.607	U00032093; U00035055	-	5,348
Edward Byrne Memorial Justice Assistance Grant Program				
SC Department of Public Safety	16.738	15PBJA23GG00033BSCI; 15PBJA-23-GG-00033-BSCI; 15PBJA-24-GG-04285-MUMU; 4SCP0223; 4SCP0723	-	685,453
Total U.S. Department of Justice			-	908,964
U.S. Department of State				
Direct programs:				
Criminal Justice Systems	19.703		691,176	1,854,673
Passed through programs:				
Trans-National Crime The Asia Foundation	19.705	32392.600.008	-	(906)
Total U.S. Department of State			691,176	1,853,767
U.S. Department of Transportation				
Passed through programs:				
Highway Planning and Construction SC Department of Transportation	20.205	36Q100BR36020; P043134	2,376	74,218
Total U.S. Department of Transportation			2,376	74,218
Internal Revenue Service				
Direct programs:				
Low Income Taxpayer Clinics	21.008		-	112,863
Passed through programs:				
State Small Business Credit Initiative Technical Assistance Grant Program SC Jobs-Economic Development Authority	21.031	SSBCI-21031-0026	69,985	449,799
Total Internal Revenue Service			69,985	562,662

University of South Carolina
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2025

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
National Aeronautics & Space Administration				
Passed through programs:				
Education				
College of Charleston	43.008	20-013-GRF-009	-	16,000
Total National Aeronautics & Space Administration			-	16,000
National Endowment for the Humanities				
Direct programs:				
Promotion of the Humanities Division of Preservation and Access	45.149		-	151,934
Passed through programs:				
Promotion of the Humanities Federal/State Partnership				
SC Humanities Council	45.129	24-2238-2 / SO282962-22; 282962-22; SO282962-22	-	17,266
National Leadership Grants				
Institute of Museum and Library Services	45.312	LG-256569-OLS-24; LG-256590-OLS-24	-	42,516
Laura Bush 21st Century Librarian Program				
Passed through programs:				
American Library Association	45.313	RE-250137-OLS-21	-	19,978
Institute of Museum and Library Services	45.313	RE-254834-OLS-23; RE-254858-OLS-23; RE-254873-OLS-23	6,240	155,894
University at Buffalo, SUNY	45.313	RE-250087-OSL-21	-	10,907
Total Laura Bush 21st Century Librarian Program (ALN 45.313)			6,240	186,779
Total National Endowment for the Humanities			6,240	398,495
Small Business Administration				
Direct programs:				
Small Business Development Centers	59.037		-	2,232,702
Federal and State Technology Partnership Program	59.058		-	91,386
Total Small Business Administration			-	2,324,088
U.S. Environmental Protection Agency				
Passed through programs:				
Climate Pollution Reduction Grants				
Central Midlands Council of Governments	66.046	02D56223	-	2,048
State Environmental Justice Cooperative Agreement Program				
SC Department of Environmental Services	66.312	25-224 / 03D04324; 01D19220	34,730	71,059
Total State Environmental Justice Cooperative Agreement Program (ALN 66.312)			34,730	71,059
Total U.S. Environmental Protection Agency			34,730	73,107
U.S. Department of Energy				
Direct programs:				
Environmental Monitoring/Cleanup, Cultural and Resource Management, Emergency Response Research, Outreach, Technical Analysis	81.214		-	68,056
Passed through programs:				
Environmental Remediation and Waste Processing and Disposal				

University of South Carolina
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2025

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
SRS Community Reuse Organization	81.104	DE-EM0005227	-	346,553
Total U.S. Department of Energy			-	414,609
U.S. Department of Education				
Direct programs:				
Overseas Programs - Group Projects Abroad	84.021		-	149,967
Higher Education Institutional Aid	84.031		-	424,740
Safe and Drug-Free Schools and Communities National Programs	84.184		-	1,329,395
Rehabilitation Services Demonstration and Training Programs	84.235		-	114,761
Parental Information and Resource Centers	84.310		-	1,001,279
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		-	418,302
Teacher Quality Partnership Grants	84.336		-	1,410,579
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407		-	445,274
American History and Civics Education	84.422		-	19,823
Passed through programs:				
Magnet Schools Assistance				
Georgetown County School District	84.165	S165A220004-22A	-	180,860
School District 5 of Lexington & Richland Counties	84.165	2502207	-	154,988
Total Magnet Schools Assistance (ALN 84.165)			-	335,848
Fund for the Improvement of Education				
Lancaster County Partners for Youth	84.215	U00034557; 10014872	-	115,947
Language Resource Centers				
The Pennsylvania State University	84.229	P229A220016	-	75,710
Education Research, Development and Dissemination				
Washington State University	84.305	R305A220123	-	7,829
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities				
University of Oregon	84.326	H326S230002	-	450,775
DIF - Pathways to Partnerships				
SC Department of Education	84.421	H421E230021	-	94,204
Education Stabilization Funds				
Columbia Urban League, Inc.	84.425	U00032939	-	38,792
SC Arts Commission	84.425	FY24-SPE-AGSC-004	-	14,591
SC Commission on Higher Education	84.425	H63010497523	-	63,356
Total Education Stabilization Funds (ALN 84.425)			-	116,739
Total U.S. Department of Education			-	6,511,172
U.S. Department of Health & Human Services				
Direct programs:				
Nursing Workforce Diversity	93.178		-	11,282
Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention Program	93.191		10,910	20,237
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		19,086	76,637

University of South Carolina
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2025

Federal grantor/pass-through grantor/program title	Assistance Listing number	Passed through identifying number	Passed through to subrecipients	Expenditures
Advanced Nursing Education Grant Program	93.247		6,161	37,907
Poison Center Support and Enhancement Grant Program	93.253		-	86,968
ACL Assistive Technology	93.464		35,131	117,716
Affordable Care Act (ACA) Public Health Training Centers Program	93.516		-	602,725
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		2,621	52,438
Mental and Behavioral Health Education and Training Grants	93.732		24,000	366,834
Organized Approaches to Increase Colorectal Cancer Screening	93.800		19,342	11,490
Passed through programs:				
Global AIDS				
Centre for Integrated Health Programs	93.067	NU2GGH002418	-	40,028
AIDS Education and Training Centers				
Vanderbilt University	93.145	U10HA30535	67,574	69,565
National and State Tobacco Control Program				
SC Department of Public Health	93.387	NU58DP0068 10	5,000	132,281
Community Health Workers for Public Health Response and Resilient				
Wisconsin Department of Health Services	93.495	435100-G24	-	238,453
Developmental Disabilities Basic Support and Advocacy Grants				
SC Developmental Disabilities Council	93.630	13-21-0064; 2301SCSCDD	-	15,542
Children's Justice Grants to States				
SC Department of Social Services	93.643	4400024720; 2403SCCJA1	-	726
HIV Care Formula Grants				
SC Department of Public Health	93.917	HV-5-A110; HV-2-548	488,798	1,339,744
Total HIV Care Formula Grants (ALN 93.917)			488,798	1,339,744
HIV Demonstration, Research, Public and Professional Education Projects				
SC Department of Public Health	93.941	NU62PS924645	169,797	186,484
Assisted Outpatient Treatment				
SC Department of Public Health	93.997	HV-2-432	-	1,477
Maternal and Child Health Federal Consolidated Programs				
Direct	93.110		-	217,004
Passed through programs:				
Medical University of South Carolina	93.110	2T73MC22233-11-00	-	3,889
Total Maternal and Child Health Federal Consolidated Programs (ALN 93.110)			-	220,893
Total U.S. Department of Health & Human Services			848,420	3,629,427
Federal Emergency Management Agency				
Direct programs:				
Disaster Grants - Public Assistance	97.036		-	329,438
Total Federal Emergency Management Agency			-	329,438
Total Other Programs			\$ 1,915,509	\$ 24,590,652
Total Federal Expenditures			\$ 17,304,589	\$ 562,629,568

See accompanying Notes to the Schedule of Federal Expenditures

UNIVERSITY OF SOUTH CAROLINA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025

NOTE 1 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the University of South Carolina (the University System) under programs of the federal government for the year ended June 30, 2025, and is presented on the cash basis of accounting. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the University System, it is not intended to and does not present the financial position, changes in net position, or cash flows of the University System.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR EXPENDITURES OF FEDERAL AWARDS

Expenditures in the Schedule are determined using the cost accounting principles and procedures set forth in OMB Circular A-21, *Cost Principles for Educational Institutions*, or in Uniform Guidance, as applicable, wherein, certain expenditures are not allowable or are limited as to reimbursement.

Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Expenditures for student financial aid programs include the federal share of students' Federal Supplemental Educational Opportunity Grant (FSEOG) program grants and Federal Work Study (FWS) program earnings, certain other federal financial aid for students and administrative cost allowances, where applicable.

Expenditures for nonfinancial aid awards include indirect costs, related primarily to facilities operation and maintenance and general, divisional and departmental administrative services, which are allocated to direct cost objectives (including federal awards) based on negotiated formulas commonly referred to as facilities and administrative cost rates. Facilities and administrative costs allocated to such awards for the year ended June 30, 2025, were based on predetermined fixed rates negotiated with the University System's cognizant federal agency. The University System has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**UNIVERSITY OF SOUTH CAROLINA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025**

NOTE 3 FEDERAL STUDENT LOAN PROGRAMS

The federal student loan programs listed subsequently are administered directly by the University System and the balances and transactions relating to the programs are included in the University System's financial statements. Federal expenditures reported on the face of the Schedule include loans outstanding at the beginning of the year, loans made during the year, loan cancellations, interest subsidies and administrative expenses. The balance of loans outstanding at June 30, 2025, consists of:

Assistance Listing Number	Program Name	Outstanding Balance at June 30, 2025
84.038	Federal Perkins Loan	\$ 1,533,075
93.364	Nursing Student Loan	870,948
93.342	Health Professions Student Loans	639,838
93.264	Nurse Faculty Loan Programs	1,296,307

Due to the expiration of the Federal Perkins Loan Program on September 30, 2017, the University System did not disburse any Perkins loans to students during the year ended June 30, 2025. Schools have the option of continuing to collect on outstanding loan balance or can voluntarily liquidate the program. The University System has no current plans to begin the Perkins liquidation process. However, the University System is required to periodically return excess cash on hand from the program to the Department of Education.

The University System also participates in the Federal Direct Student Loans (Direct Loans) Program (Assistance Listing Number 84.268) of the Department of Education, which includes subsidized and unsubsidized Federal Stafford Loans and Federal PLUS Loans. Under the Direct Loans Program, the University System is responsible only for certain administrative duties; accordingly, the disbursements under the Direct Loans Program and the outstanding loan balances are excluded from the financial statements of the University System.

NOTE 4 CONTINGENCIES

The University System receives funds under various federal grant programs, and such awards are to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of the various grant provisions, and the results of adjustments, if any, relating to such audits would not have any material financial impact.

**UNIVERSITY OF SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (REISSUED)
YEAR ENDED JUNE 30, 2025**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
 - Material weakness(es) identified? _____ yes _____ x _____ no
 - Significant deficiency(ies) identified? _____ x _____ yes _____ none reported
3. Noncompliance material to financial statements noted? _____ yes _____ x _____ no

Federal Awards

1. Internal control over major federal programs:
 - Material weakness(es) identified? _____ yes _____ x _____ no
 - Significant deficiency(ies) identified? _____ yes _____ x _____ none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes _____ x _____ no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
Various	Research and Development Cluster
84.042/84.044/84.047/84.217	TRIO Cluster

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

Auditee qualified as low-risk auditee? _____ x _____ yes _____ no

**UNIVERSITY OF SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (REISSUED) (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section II – Financial Statement Findings

2025 – 001: IT Procedures

Type of Finding:

- Significant Deficiency in Internal Control

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and responses have been provided to the System in a separate, confidential memorandum.

Condition: Certain IT policies and procedures require updating to align with best practices and reduce risk.

Criteria or specific requirement: The University System is responsible for establishing and maintaining internal controls to ensure fair presentation of its financial statements, including the IT infrastructure used to support its financial reporting process.

Effect: This may result in data loss and/or inefficiencies.

Cause: Certain IT policies and procedures did not meet best practices.

Repeat Finding: No

Recommendation: CLA recommends the University System proceed with the implementation of the actions outlined in the confidential finding.

Views of responsible officials and planned corrective actions: Management agrees certain IT policies and procedures require updating to align with best practices and reduce risk. Further details can be found in the response to the confidential memorandum.

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**UNIVERSITY OF SOUTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (REISSUED) (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).



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