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**State of Louisiana**  
Division of Administration  
**Office of Statewide Reporting and Accounting Policy**

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**OSRAP MEMORANDUM 13-09**

TO: Fiscal Officers  
Component Units

FROM: Afranie Adomako, CPA  
Director

SUBJECT: Changes to the FY 12 Schedule 8 instructions for NSF grants

The Schedule 8 instructions have been changed for FY 12. Many of the requirements and guidelines in the SEFA instructions are taken from the *2012 OMB Circular A-133 Compliance Supplement*. OSRAP prepares the instructions based on a draft of the *Compliance Supplement* so that agencies can get a start on the compilation process. The final version of the Supplement was recently released and contained a change that may affect your agencies.

The original instructions for the R&D cluster state:

*"No specific programs have been designated as R&D, **except those of the National Science Foundation**. Management must determine whether any Federal awards fall into the category of R&D. The awards, by Federal agency, must be included in the Schedule 8 and designated as part of the R&D Cluster. ARRA funded Research and Development (R&D) Activities are reported with the R&D Cluster."*

**The final version of the Compliance Supplement no longer states that all National Science Foundation grants should be designated as R&D.** Therefore, management must determine whether the awards fall into the R&D category.

The final version of the OMB A-33 Compliance Supplement may be accessed at [http://www.whitehouse.gov/omb/circulars/a133\\_compliance\\_supplement\\_2012](http://www.whitehouse.gov/omb/circulars/a133_compliance_supplement_2012).

If you have any questions or need additional information, please contact Heidi Israel via email or at (225) 342-1089. Remember, all OSRAP memorandums and forms may be accessed through our home page at <http://www.doa.la.gov/OSRAP/INDEX.HTM>

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