



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I03110053

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We reviewed 71 grants selected by a random sampling procedure from NSF Fiscal Year 2001 awards for conferences, workshops and symposia. As part of the review, we requested grant records from each grantee. Where the records indicated possible mischarging or other issues we opened inquiries to resolve them.

This case was opened to examine more carefully the charges to an NSF award.¹ The entire funded amount of the award was designated as participant support. However, the grantee² had

- (1) charged supplies to participant support,
- (2) charged the cost of a work-study student to participant support, and
- (3) provided funds for travel to an entirely different conference.

In its initial response to our request for information, it had not provided support to justify:

- (4) the required cost sharing, and
- (5) to demonstrate that any registration or tuition fees, as program income, were handled appropriately.

The grantee provided information that showed that:

- (1) NSF permitted charging of costs for publications related to conferences to participant support;
- (2) student labor charges related to the publication effort were allowable;
- (3) the PO had approved the use of funds for attendance at a different conference because the proposed conference had been convened by the time the grant was funded;
- (4) it had provided the required cost sharing, and
- (5) no tuition was charged and therefore no program income was realized.

The grantee was unable to provide justification for, and the program officer did not approve of, charging one faculty member's 20-day stay at the institution following the conference. The grantee returned the funds for the faculty member's lodging to the award.

All the outstanding issues related to this conference grant have been resolved and this file is closed.

¹ The award was [REDACTED], [REDACTED]

² [REDACTED]