



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I-03120075

Page 1 of 1

OIG selected this award¹ as part of a random review of awards for conferences, workshops and symposia. In response to our request for costs claimed and incurred for the \$18,500 grant, the university² supplied documentation for \$11,346.96 in cost leaving \$7,153.04 unaccounted for.

OIG contacted the organization to request documentation for the remaining expenditures. The university supplied the information requested. After reviewing the additional information sent by the university, it was clear that funds designated for participant support were re-directed to other budget line items, specifically salary and fringe benefits for the coordinator and indirect costs.

NSF's grant conditions state that an awardee must receive prior written approval from the program director to reallocated funds designated for participant support. There was no documentation in the grant file or documentation sent by the university stating that the university had such permission. OIG contacted the program director³ to find out if the awardee received approval (either orally or in writing) to re-budget funds designated for participant support. The program director could not recall giving such approval.

The university was contacted again to ascertain if it had prior written approval from the program officer to reallocate funds designated for participant support. The university forwarded a copy of the email correspondence (dated 2 February 02) from the program officer approving the reallocation of approximately \$3025.00 originally designated for participant support.

The university sought and received approval to reallocate the funds. There is no other indication that the university did not follow NSF's grant conditions. Accordingly, this case is closed.

¹ redacted

² redacted

³ redacted