



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I05010005

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National Science Foundation, OIG opened this investigation based on a proactive Participant Support review. The grantee¹ initially failed to provide Participant Support Cost documents as requested by OIG for the NSF grant.²

Following repeated requests, the grantee eventually provided an accounting of Participant Support Costs for the grant and apologized for administrative oversight caused by personnel changes. Our review of supporting documents provided by the grantee found that Participant Support Funds had been used appropriately except expenses of \$1807.00 for equipment charged for a conference. The grantee acknowledged that these expenses should have been charged as Other Grant Expenses, not Participant Support, and corrected the accounting for the charges. The grantee also counseled personnel on how to properly track and account Participant Support Cost.

The reclassification of \$1807 from Participant Support costs to other grant expenses are appropriate because these expenses were for legitimate grant.

Since the grantee properly accounted for all grant expenditures, this matter is closed.

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