



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: A03090048

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An allegation was received that the complainant's¹ university² improperly reallocated NSF-awarded summer salary into academic year support. The complainant alleged that departmental practice required a 1:1 match between academic year support and summer salary before the department would approve disbursement of summer salary.

We interviewed the relevant department head³ and the Dean of the College⁴ at the complainant's university. The department head encourages each faculty member to maintain a reasonable balance in using external funds for summer support versus academic year release time, graduate student support, but refutes the allegation of a required match. The Dean of the College emphasizes that faculty efforts on research, and allocations of salary support, are concordant with funds granted, and that all practices taken by the departments and the university are consistent with particular agency guidelines. The Dean denies that there is a required 1:1 match.

Time and effort and expenditure reports for a sampling of grants were examined and compared to the corresponding NSF awards. These grants represent a cross section of active as well as closed grants, and grants funded within a number of different departments on the campus. Each and every time and effort reporting document was consistent with the distribution of funds recorded. Each and every distribution of funds was consistent with the salary funds requested and granted, and consistent with the 2/9 rule of NSF for summer salary support. As a final part of the inquiry, we spoke directly with accounting administrators at the university, who denied any policy as alleged by the complainant.

In summary, no evidence that supports the complainant's allegation is found by direct interview, by detailed examination of the financial records for a selection of NSF-funded grants on campus, nor by direct statements of the cognizant administration officials that oversee external research funds.

Accordingly, this case is closed.

¹ Redacted

² Redacted

³ Redacted

⁴ Redacted.