



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: A04120078

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A proactive review of participant support costs resulted in collection of records from randomly selected grantees. In the present case, those records revealed that the grantee¹ had reallocated participant support costs for other purposes. Investigation established that this reallocation occurred without requisite NSF prior approval. Concurrently, we also sought justification from the grantee about certain meal expenses incurred in conjunction with the hosted conferences; this issue was resolved to our satisfaction.

In response to our letter, the grantee contacted an NSF Program Officer² to consult about the reasonableness of the expenditures to which the reallocated participant support costs were applied. The Program Officer indicated to the grantee what items he theoretically would have approved, and those that he would not have approved. The grantee accepted that determination, and subsequently issued a check to the National Science Foundation³ for the total amount of the reallocated funds.

No issue in this case remains unresolved.

Accordingly, this case is closed.

¹ Redacted.

² Redacted.

³ Redacted.