



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I04100036

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National Science Foundation, OIG opened this investigation based on results from a proactive Participant Support review. The grantee¹ initially reported Participant Support Costs totaled \$142,462.30 for the NSF grant.² Our review of supporting documents provided by the grantee found that some Participant Support Costs had been used for supplies, printing, rental equipment, and employee travel. The review also found that one invoice, totaling \$635.04, was paid twice by the grantee.

After being asked to provide justification for questioned Participant Support Costs, the grantee returned \$635.04 to NSF and moved \$21,181.10 from Participant Support Costs to Other Grant Expenditures. The grantee revised the award expenditures as follows:

	Budget	Actual Expenditures
Total Award	\$ [REDACTED]	\$1,325,317.25
Participant Support Costs	\$ 152,800	\$ 120,656.16
Other Grant Expenditures	\$1,286,250	\$1,204,661.09

The grantee also initiated training for the departmental staff so that future Participant Support and Other Grant Expenditures are accounted for appropriately.

Since the grantee properly accounted for all grant expenditures and returned \$635.04, all issues have been resolved.

Accordingly, this case is closed.

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