



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I04100040

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In July 2004, the Office of Inspector General initiated a proactive review of participant support funds allocated to NSF awards. Participant support costs are expended to or on the behalf of participants or trainees (but not employees) for stipends, subsistence, travel and registration fees for conferences, symposiums and/or workshops. To that end, OIG randomly selected this award¹ for review.

Our initial review of the documentation submitted by the university² revealed several expenditures that did not appear to be allowable under the participant support guidelines. The preliminary inquiry was closed and an investigation was initiated in order to get further information from the university.

Specifically, the university discovered an overpayment to a participant that did not appear (according to the records OIG received) to be credited back to the NSF award; there was some discrepancy regarding the number of participants (52 v. 55 participants) paid for by the award; and finally, there was alcohol served at one of the conference dinners in which the service charge appeared to be charged to the NSF award.

OIG requested and received additional documentation showing the overpayment to the grant was charged back to the grant. The university also submitted the final participant(s) identifying 52 participants for the conference.

After reviewing the additional documentation submitted, OIG is satisfied that the university returned the overpayment to the grant; however, the service charge³ on the alcohol was paid for with federal funds; therefore, unallowable. The university issued a check to the NSF retuning those funds. Accordingly, this case is closed.

¹ footnote redacted

² footnote redacted

³ footnote redacted