

NATIONAL SCIENCE FOUNDATION
WASHINGTON, D.C. 20550



Office of
Inspector General

MEMORANDUM

DATE: August 25, 1993
FROM: [REDACTED], Special Agent
VIA: [REDACTED], Special Agent-in-Charge
Investigations Section
SUBJECT: Allegation of Misuse of Funds
TO: Case No. I93020010

On February 9, 1993, we were contacted by Dr. [REDACTED], a Program Director in the NSF Division of [REDACTED]. Dr. [REDACTED] forwarded to us an electronic mail message from Dr. [REDACTED], a faculty member at the [REDACTED]. According to Dr. [REDACTED], his department head, Dr. [REDACTED] had misappropriated a month's salary from Dr. [REDACTED] NSF funds. Dr. [REDACTED] allegedly had also removed NSF-funded equipment from Dr. [REDACTED] office.

We found that the circumstances surrounding the disputed month's salary (\$6,689), deducted from award no. [REDACTED], were related to time off taken by Dr. [REDACTED] to observe religious holidays. Dr. [REDACTED] maintained that, with the approval of Dr. [REDACTED] he took two and one-half weeks off during October, 1992, to observe the holidays; the salary expense for [REDACTED] replacement, by mutual agreement, was to come from the [REDACTED] School of Mathematics. Conversely, Dr. [REDACTED] maintained that Dr. [REDACTED] had agreed to a one month deduction from his sponsored research accounts (i.e. NSF grant) to cover his replacement's salary.

At our request, [REDACTED] officials investigated these matters. According to the Comptroller of the university, Mr. [REDACTED], no evidence was found to corroborate either Dr. [REDACTED] or Dr. [REDACTED] contentions regarding the deducted month's salary. However, as there was no record of Dr. [REDACTED] agreeing to such a deduction, the university credited the full month's salary, \$6,689, to Dr. [REDACTED] NSF grant account. Mr. [REDACTED] stated that no disciplinary action is contemplated, but systemic reforms regarding sponsored research accounts, such as written consent for deductions, will be implemented.

Regarding the equipment which Dr. [REDACTED] alleged was removed without his consent, Mr. [REDACTED] told us that no equipment was found to be missing. An electronic mail message from Dr. [REDACTED] to OIG, dated July 12, 1993, indicated that the matter was resolved to his satisfaction.

This case is closed.
