



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I14100043

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This case was opened from an allegation that a grantee¹ spent nearly \$1 million of its NSF award² in such a way that 70% of the funds were being directed back into the grantee's accounts, rather than properly spent on the grant, that approximately \$70,000 was spent on unbudgeted equipment, and that the entire salary of the replacement co-PI was paid for by the grant for over a year. We interviewed the award's Program Officer³ and also requested supporting documentation from the awardee and reviewed the materials produced.

Our investigation concluded that the grantee expended \$901,740.10 in the final fifteen months of the award in a manner that significantly deviated from the award's proposal and approved budget. However, the grantee sought and received approval from NSF before expending the funds. We did not find evidence of any actionable misuse of NSF funds.

This case is closed with no further action taken.

