



NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL
OFFICE OF INVESTIGATIONS

CLOSEOUT MEMORANDUM

Case Number: I15030008

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This case was initiated to investigate concerns about professors at a university¹ mischarging salary to NSF awards during the academic year. We judgmentally selected a sample of five awards that incurred salary expenses during the academic year and compared the budgeted amount of salary with the actual salary expenses. We identified a material discrepancy on one award², and requested additional expenditure data from the university for that award. Based on our review of the data, we determined the award did not incur participant support costs, as outlined in the approved award budget.

We interviewed the program officer, who stated s/he was not asked if the award funds could be rebudgeted to provide additional salary to the PI, nor was s/he asked about rebudgeting the participant support costs, which per NSF policy, requires prior approval from the program officer.

We presented our investigative findings to the university, who agreed to return approximately \$60,000 to NSF for the mischarged participant support costs.

Accordingly, this case is closed.

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