



NATIONAL SCIENCE FOUNDATION  
OFFICE OF INSPECTOR GENERAL  
OFFICE OF INVESTIGATIONS

## CLOSEOUT MEMORANDUM

Case Number: I15090049

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We received an allegation that a university<sup>1</sup> was not reporting carry forward funding to NSF at the end of each year of its NSF award<sup>2</sup>, and had instead moved the funds into a separate sub-account. Our investigation determined that the award's Principal Investigator (PI)<sup>3</sup> had disclosed the existence of the sub-account to the award's Program Officer (PO)<sup>4</sup>, approximately a year and a half before our office received the allegation; that the PI told the PO that he and the university were in the process of determining how to properly allocate the carry forward funds from the sub-account; and that the PO had given the PI oral permission on a case by case basis to spend down the money from the sub-account on the award.

We referred the case to NSF OIG Audit to review the university's accounting practices.

This case is closed with no further action taken.

