



NATIONAL SCIENCE FOUNDATION  
OFFICE OF INSPECTOR GENERAL  
OFFICE OF INVESTIGATIONS

## CLOSEOUT MEMORANDUM

Case Number: I-17-0060-O

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We investigated two allegations concerning an NSF grantee: (1) that it applied for and obtained carry-forward funding on an NSF award in a manner that improperly allowed it to utilize fiscal year 2015 funding in fiscal year 2016, and (2) that the Principal Investigator (PI) of that award devoted a significant amount of his time to non-NSF work despite being 100% funded by NSF.

We interviewed the award's Program Officer and an NSF Grants and Agreement Specialist. The Program Officer explained that due to the nature of the award, use of carry-forward funding was necessary, and was also common place. The Grants and Agreement Specialist stated that the use of carry-forward funding did not violate any appropriation rules because the NSF funds at issue were "two-year money."

We subpoenaed the grantee for the PI's time and effort records and interviewed relevant grantee personnel, including the PI. Our investigation found that the PI worked for a small percentage of time on non-NSF related work while being 100% supported by NSF funds prior to 2015. During the interview, the PI also stated that he had not received any training on how to properly account for his time. We issued a letter informing the awardee of its responsibility to ensure accurate time and effort reporting on NSF awards.

Accordingly, this investigation is closed.