Congratulations on receiving an REU Award!

As a PI and the Administrative Assistant on this project, you are responsible for several important planning steps. This document will help walk you through the most critical aspects of setting up your program.

REU programs are funded by a few different federal agencies, but all are required to follow certain guidelines and requirements around financial and programmatic compliance. Some important policies to keep in mind are:

Uniform Guidance Requirements:

UG 200.75 Participant Support Costs, states they are used for items such as stipends or substance allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.

NSF Proposal & Award Policies & Procedures Guide (PAPPG) & Research Experience for Undergraduates (REU) Requirements:

Payment of Stipends:

- Participants are considered "trainees" not employees and must be paid appropriately:
    - UTC students must be paid through Financial Aid
        - The Federal Student Aid handbook states: When classifying non-FSA sources of aid, if a student receives the award because of postsecondary enrollment (for example, a scholarship from a local social club that requires a student to be attending a postsecondary school), it counts as estimated financial assistance (EFA) if it is not considered wages for employment according to federal or state rules, or if it is considered wages and is based on need. **IRS Guidelines:** Topic Number 421 – Scholarships, Fellowship Grants, and Other Grants

    - Non-UTC students must be paid as a vendor
        - See below for vendor creation and payment process.

- Payments should be incremental
    - "So as not to create a financial hardship for students, REU Sites are encouraged to pay students their stipend and living expenses on a regular basis or at least on an incremental basis--not, for example, in a lump sum at the end of the summer."
    - We suggest you pay out the stipend either biweekly or monthly.

Participant support:

- Specifically disallows participant support being paid to employees.

- Disallows entertainment costs:
    - "Although the informal seminars, field trips, and similar gatherings through which students interact and become attuned to the culture of research and their discipline are often vital to the success of undergraduate research experiences, applicants are reminded that costs of entertainment, amusement, diversion, and social activities, and any expenses directly associated with such activities (such as meals, lodging, rentals, transportation, and gratuities), are unallowable in the proposal budget. Federal/NSF funds may not be used to support these expenses.

- o However, costs of "working meals" at seminars and other events at which student participation is required and for which there is a formal agenda are generally allowable and must be included in the grant budget.

Many of the planning steps require advanced preparation, so it is never too early to start planning. Here is a timeline to help guide your planning:

Task	Contact	Suggested deadline
Send participant orientation letter	See Sample Letter – you may slightly alter the letter to fit your program's needs	As soon as participants finalized
Stipend set up	A/P – Create Vendor for Non-UTC students Financial Aid- if UTC student	60 days in advance of program start/ As soon as participants finalized
Housing	Housing	ASAP – getting preferred space can be competitive
Mocs ID	Mocscard@utc.edu – see info below	30 days/ As soon as participants finalized if sooner
Meal Plan	Andrew Muncy – see info below	90 days/ As soon as participants finalized if sooner
Travel reimbursement	Students will need to bring items listed below if your program reimburses for travel. Contact Travel in Accounting Services for further assistance.	As soon as they arrive on campus and have turned in all proper documentation to you.

Part 1: Processing of stipends, awards, traineeships, etc. to participants on sponsored projects

When initiating payments to participants on sponsored projects using participant support cost (PSC) funds, departments must process these payments in accordance with Uniform Guidance (UG), sponsor specific requirements, and Financial Aid regulations.

In order to ensure compliance, the following methods must be used:

- **UTC Student Participants must be processed through Financial Aid.** The funds provided will need to be reviewed as part of their allowable aid package. Financial Aid will determine the impact on the aid package for each participant.
    - o The department will need to email Kenneth-Scannapiego@utc.edu in the Scholarship Office the necessary information on the Scholarship Awarding Form with the students UTC ID number, Name, Scholarship Name (Name of IRIS Account for Participant Support), R- Account Number, and Amount of the Stipend, and the Disbursement Dates of when it needs to be paid (example $500 per week or $1000 every two weeks).
    - o Funds will be sent through the Banner by direct deposit to the Student's Account.

- N**on-UTC Student Participants must be processed through Accounts Payable as a vendor**. This will require being setup as a vendor through the PaymentWorks system via an invitation process initiated by the Department's Administrative Assistant.
    - o https://acctspayable.tennessee.edu/creating-a-vendor/
    - o The student should let PaymentWorks know that they are to be receiving a stipend as a research participant and should be exempt from receiving a 1099 tax form from UT.

- **T-27:** Once set-up as a vendor and the service dates have passed, the T-27 form will need to be completed. In the "Notes" section, please include the phrase "Non-taxable, Research Experience Stipend." Remember the document date (the date that you are filling out the form) cannot be prior to the last date of service. Also, the T-27 shouldn't be entered into IRIS before the last date of service. Make sure your address on the T-27 matches the vendor address in IRIS! If it does not, it could be a typo or that the IRIS information may need updating. Refer back to policy to see what to do for updating a vendor. USE ONLY THE LAST FOUR DIGITS OF THE SOCIAL SECURITY NUMBER!

Part 2: Setting up housing for student participants

Contact Housing for your housing needs. Housing can book quickly for the following summer so please try to contact them by February to assure available housing. You may submit a request to the housing department via this link:
 https://utc.starrezhousing.com/StarRezPortalXConference/534E274B/1/1/Home-Home?UrlToken=C663667B.

Contact Michal Wells with Facilities for access to buildings, classrooms and dorms.

Part 3: Organizing Mocs ID cards, Meal plans and Parking for student participants

Mocs ID Cards and Meal Plans:

E-mail list of participants as well information numbered below to Mocscard@utc.edu:
1. Name of Program:
2. Program summer dates:
3. Account # to be charged:
4. Dollar amount per day:
5. Date of first meal and last meal:
6. When will you visit the card office to have cards made:
7. Any other additional information.

Additional Information:
1. The administration fee is $1 per person
2. $30.00 minimum order to have ID cards made
3. The fee for each ID card is $7.50

Fill out an affiliate ID request form at https://blog.utc.edu/it-knowledge-base/sponsor-affiliate-accounts/ only if your participant needs an UTC ID.

Contact Aaron Grisham to coordinate the UC to be open during off hours for card production.

There is an extra charge to have the ID office open during off hours.

Meal Plan:

Contact Andrew Muncy with Aramark to discuss the dining options they can provide and let them know that your program will be loading money on to several Mocs card.

You must set up Mocs card accounts for all attendees before the meals can be added to the cards.

When Mocs Dining areas are closed, the P.I. or other UTC faculty and staff may purchase food from outside sources. These purchases can be reimbursed through a miscellaneous reimbursement T-4 process. The miscellaneous reimbursement will require a description of purpose, list of attendees and receipt. Tip Allowance may not exceed 20% per fiscal policy.

Parking:

Please contact Parking Services at parking@utc.edu or by calling 425-4051 to obtain parking passes for the REU students that are bringing a vehicle to campus. Parking will help you determine if it is more cost effective to do a visitor pass or a parking decal. The student must already have a UTC ID to obtain a parking decal. You may charge the grant participant support account if parking is included in the budget.

Part 4: Processing travel reimbursement for student participants

- Travel can only reimbursed up to the maximum allowable amount per person in the budget.
- Only Domestic Travel is approved without going through a formal prior approval request with NSF.
- Non UTC Students and UTC students that are not currently employed by UTC will need to be set up as "Guest Travelers" in IRIS and travel reimbursement will be processed through CONCUR by the Department's Administrative Assistant for mileage and per diem. Students will to need to provide a mileage log and receipts for any other paid originally by them.
- We suggest that all lodging and airfare cost be processed through a PI's or Departmental Administrative Assistant's travel card. A Group Travel Card may be obtained if a large group is traveling at the same time. Students will need to bring receipts. They will receive per diem for meals. If they drove, they will need to have a mileage log.
- In IRIS: use ZPHRRECORD000 – Record Friend/Pending Employee / Guest Traveler Request. ZPHRRECORD000 is the IRIS e-form you will need to complete in order to set them up in the system. The T-24 Create Guest Traveler Form will contain all of the information you need to fill out the IRIS e-form. This transaction will allow you set up all of your guest travelers. If you are unfamiliar with this transaction, the IRIS Help site has helpful lessons and instructions. You can locate them at this link: https://tennessee.enable-now.cloud.sap/wa/h771df2c4/~tag/published/media/M_152FC5A68DBA9A0/document.pdf
- If you have additional questions on setting up a guest traveler, please contact HR. Once they are set up as guest travelers, their travel reimbursement can be processed. You will be able to see them in the PA20.
- Links to Travel Training, Forms, and Policy can also be found here:
  https://new.utc.edu/finance-and-administration/accounting-services/travel-forms
- Please contact the UTC Travel Department for assistance with Concur.

Part 5: Guest Speakers

- If guest speaker is a UT employee, then they must be paid through additional pay after services are rendered.
- If guest speaker is a non-UTC employee, then they must be set up as a vendor and paid on a T-27 after services are rendered.
- Travel for guest must be included in the grant budget.
- If the guest speaker is in travel status, all travel expenses should be processed through Concur as a guest traveler (see above). Meals should be paid via per diem through the travel expense request instead of a miscellaneous reimbursement (T-4). UTC employees should not pay for guest speaker meals and expect reimbursement.
- Guest Speakers that are UTC employees may not receive travel reimbursement if the event is at UTC.