NSF Research Experiences for Undergraduates

Policies
None

Forms
[NSF REU website](#)

Overview
The Research Experiences for Undergraduates (REU) program supports active research participation by undergraduate students in any of the areas of research funded by the National Science Foundation (NSF). REU projects involve students in meaningful ways in ongoing research programs or in research projects specifically designed for the REU program.

REUs utilize two mechanisms for support of student research: (1) REU Sites are based on independent proposals to initiate and conduct projects that engage a number of students in research. REU Sites may be based in a single discipline or academic department or may offer interdisciplinary or multi-department research opportunities with a coherent intellectual theme. Proposals with an international dimension are welcome. (2) REU Supplements may be included as a component of proposals for new or renewal NSF grants or cooperative agreements or may be requested for ongoing NSF-funded research projects.

Recovery of indirect costs (F&A) is prohibited on Participant Support Costs in REU Site proposals and REU Supplemental funding requests. This limitation may entail mandatory committed cost sharing by the institution. In such cases, it constitutes an exception to NSF's cost sharing policy. For REUs, all student costs should be entered as Participant Support Costs. Participant support costs are direct costs for items such as stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees in connection with meetings, conferences, symposia or training projects.

Funds provided for participant support may not be used by grantees for other categories of expense without the specific prior written approval of NSF. Therefore, awardee organizations must account for participant support costs separately. ([source](#))

Risk
Risks associated with REUs include:
- Recovering unallowable indirect costs (F&A).
- Not providing for separate accounting for participant support costs that could result in unallowable expenses.
- Rebudgeting REU supplement participant support costs to the NSF-funded research project without NSF written approval.

Procedure
Principal Investigator (PI) – The PI works with the Departmental Research Administrator (DRA) to develop the REU site or supplement proposal. The PI/DRA fully develops the budget, ensuring

that the F&A calculations are correct on the proposal. If awarded, the PI is responsible for overseeing the project to completion.

Departmental Research Assistat (DRA) – The DRA assists the PI in the development of his/her proposal and the development of the budget. The DRA identifies if student stipends for the REU will be paid via tuition or salary and calculate F&A on the project accordingly. Additionally, the DRA sets up participant support costs in a separate project number to make sure they are accounted for separately.

OSPA Senior Grants and Contracts Administrator (SGCA) – The OSPA SGCA reviews the proposal and confirm that the F&A calculation is correctly applied to the budget. The SGCA works with the OSPA Submission Specialist to ensure the submission of the proposal to NSF. At award, as part of the award setup process, the SGCA ensures that participant support costs are on a separate project number so they are accounted for separately.

OSPA Post-award Team – The OSPA Post-award Team: (1) works with the PI and DRA to ensure that expenses on the project are allowable in accordance with Uniform Guidance, , NSF guidelines, and University policies and procedures; (2) reviews the award at setup to ensure participant support costs are in a separate project number so they are accounted for separately; (3)works with the Controller's Office to confirm accuracy of final expenditures before the final Letter of Credit (LOC) draw-down from NSF is completed; and (4) confirms that no F&A is recovered on Participant Support Costs.

Responsibilities

Below is an outline of responsibilities as they relate to this process.

Principal Investigator (PI):
- Develop proposal and budget.
- Conduct project in accordance with the OMB Circular A-21 on Cost Principles.
- Submit annual progress reports and a final project and outcome report.
- Authorize all spending on the project.

Department Head (Chair/Director/Dean or designee):
- Approve initial proposal and approve at award if the budget changes by 10% or more (excluding continuing resolution budget changes).
- Respond to OSPA requests, as needed, for approval on budget variance or spending requests.

Office of Sponsored Programs Administration (OSPA):
- Proposal review and submission to sponsor
- Award acceptance and setup

- Oversight and guidance for compliance during the life of the award
- Close out and proper record keeping
- Point-of-contact for questions or audit requests pertaining to the award

Need Help?

If you have questions or comments on this procedure or the required form, contact OSPA at muresearchospa@missouri.edu or call (573)-882-7560.

Related Topics

None

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