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**POLICY FOR REPORTING TIME AND EFFORT FOR EXTERNALLY  
FUNDED RESEARCH AND SPONSORED PROGRAMS**

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**POLICY STATEMENT**

Lipscomb University (“Lipscomb”) monitors and documents the time and effort of faculty, staff, students, and other personnel expended on externally funded research and sponsored programs in compliance with 2 CFR § 200.430 and other regulations. Time and effort shall be documented and reported consistently in all externally funded research and sponsored programs managed through the Office of Research and Grants.

**PURPOSE**

The purpose of this policy is to promote consistency in reporting time and effort devoted to externally funded research and sponsored programs. This policy ensures that Lipscomb:

- Documents allowable salaries and benefits;
- Maximizes indirect cost recovery;
- Is positioned to meet committed matching requirements;
- Remains federally compliant and auditable;
- Upholds its reputation for being a responsible steward of funding; and
- Maintains documentation sufficient to serve as a subcontractor on federal flow-through awards issued to Lipscomb by partnering institutions.

**APPLICABILITY**

This policy is applicable to any Lipscomb employee or student participating in an externally funded research or sponsored program managed through the Office of Research and Grants.

**DEFINITIONS**

Capitalized terms that are used but not otherwise defined in this policy have the following meanings:

*Budget*, as defined in 2 CFR §200.1, means the financial plan for the Federal Award that the Federal Awarding Agency or pass-through entity approves during the Federal Award process or in subsequent amendments to the Federal Award. It may include the Federal and non-Federal share or only the Federal share, as determined by the Federal Awarding Agency or pass-through entity.

*CFR* means the Code of Federal Regulations.

*Federal Agency* or *Agency*, as defined in 5 U.S.C. §551(1) and further clarified in 5 U.S.C. §552(f), generally means each authority of the Government of the United States, whether or not it is within or subject to review by another agency.

*Federal Award*, as defined in 2 CFR §200.1, has the following meaning, depending on the context:

(1)(i) The Federal financial assistance that Lipscomb receives directly from a Federal Awarding Agency or indirectly from a pass-through entity, as described in 2 CFR §200.101; or (ii) the cost-reimbursement contract under the Federal Acquisition Regulations that a non-Federal entity receives directly from a Federal Awarding Agency or indirectly from a pass-through entity, as described in 2 CFR §200.101.

(2) The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (2) of the definition of Federal financial assistance in 2 CFR §200.1, or the cost-reimbursement contract awarded under the Federal Acquisition Regulations (48 CFR §52.204-17).

Federal Award does not include other contracts that a Federal Agency uses to buy goods or services from a contractor or a contract to operate Federal Government owned, contractor operated facilities. See also the definitions of Federal financial assistance, grant agreement, and cooperative agreement in 2 CFR §200.1.

*Federal Awarding Agency*, as defined in 2 CFR §200.1, means the Federal Agency that provides a Federal Award directly to a non-Federal entity.

*Principal Investigator*, or *PI*, and *Project Director*, or *PD*, mean the individuals who bear the responsibility for the overall operation and performance of the externally funded research or sponsored program, including management, reporting, subrecipient monitoring, record retention, compliance, effort certification, and other activities supporting program delivery and management. PI is commonly used in research grants, whereas PD is commonly used for awards that are more programmatic in nature without a dedicated research component. As used in this policy, Principal Investigator includes the role of co-Principal Investigator.

*U.S.C.* means the United States Code.

## **PROCEDURES**

Authorizing Individuals: The PI or PD shall serve as the individual authorized to certify the time and effort of all individuals working on any externally funded research or sponsored program, including themselves, regardless of whether such individuals receive compensation for such time and effort. In all cases, the PI or PD certifying time and effort reporting must have first-hand knowledge of the participation of all individuals for whom the PI or PD is certifying. All completed Time and Effort Reporting Forms must be forwarded to the Director of the Office of Research and Grants to ensure compliance with federal and other requirements.

Frequency: All Lipscomb time and effort reporting is completed on an after-the-fact basis, including the completion or compilation of any and all appropriate supporting documentation for all externally funded research or sponsored programs at least on a quarterly basis (as aligned with applicable funding requirements).

Delegation Approval: The PI or PD may temporarily delegate, with approval of the Office of Research and Grants through consultation of the applicable department, the authority to certify the time and effort of all individuals working on an externally funded research or sponsored program to another individual who has sufficient knowledge of the project activities and a reliable means of verifying work performed. Delegation of such certification may be approved on a case-by-case basis, such as extended absence of the PI or PD because of lengthy travel, sabbatical, or other circumstances where the PI or PD has limited access to verify accuracy, or severe illness. The duration of the delegated

authority shall be determined and approved by the Office of Research and Grants to ensure compliance with 2 CFR § 200.308, which requires prior approval from a Federal Awarding Agency for a Budget or program revision in the event that the PI or PD should, for any reason, become disengaged from the project for more than three (3) months or a 25 percent reduction in time devoted to the project.

Archival: The PI or PD shall forward all verified and certified Time and Effort Reporting Forms to the Office of Research and Grants, who shall in turn ensure that documentation is retained appropriately and provided to authorized individuals and auditors.

Conflict: This policy is subject to applicable law. In the event of a conflict between the provisions of this policy and applicable law, including, without limitation, 2 CFR §200, the provisions of applicable law shall control.

### **FORM(S)**

Time and Effort Reporting Form (available at the Office of Research and Grants)

### **CONTACT**

For additional information or questions regarding this policy, contact the Office of Research and Grants by email at [researchandgrants@lipscomb.edu](mailto:researchandgrants@lipscomb.edu) or by phone at 615-966-5907.

### **EFFECTIVE DATE**

This policy was approved by the Office of the Provost on November 3, 2022.