

NORTHERN KENTUCKY UNIVERSITY

COMPTROLLER'S OFFICE

Time and Effort Reporting Policy and Procedures

Per Office of Management and Budget (OMB) Circular A-21 and the new Uniform Guidance, Northern Kentucky University is required to document effort spent on externally-sponsored activity. This time and effort reporting policy is intended to meet this requirement. Certification of effort is an 'After-the-Fact' activity, under which the distribution of salaries and wages by NKU is supported by electronic time certification within the MyNKU portal in the SAP system:

- A. Electronic time certification will reasonably reflect the percentage distribution of effort expended by faculty and professional exempt staff involved in externally funded grants, contracts and cooperative agreements. This distribution of time cannot exceed 100%. If the percent of time changes dramatically overall (+/-5%), then the Comptroller's Office should be notified via e-mail to ensure that corrections are made to the cost distribution. Short term fluctuations of a month or two should not be changed as long as the distribution is reasonable over the academic period.
- B. For each grant project, electronic time certification within the MyNKU portal will be completed by each faculty member and professional exempt staff member working on the project, provided that the approved grant, contract or cooperative agreement commits University personnel time to the project, regardless of whether such time is paid by external funds or internal funds (inkind or cash match). The time certification by the employee is completed thru Employee Self Service (ESS) within the MyNKU portal.
- C. If the percent to be certified in ESS is incorrect, the employee should contact the Comptroller's office via e-mail to get the cost distribution corrected. Since the percent of time is a "reasonable" estimate over an academic period there is an acceptable standard variance of +/-5% before the difference needs to be corrected.
- D. Electronic time certification does not need to be completed by non-exempt staff, undergraduate assistants and graduate assistants who utilize weekly time sheets. Non-exempt employees use SAP ESS Time Entry to enter their time worked directly into myNKU per HR policy and schedule. The employee time sheet should then be printed for the PI to sign before the time is approved in SAP. This signed employee time sheet is the time certification for non-exempt staff & students.
- E. Employee electronic time certification will be confirmed by a person having firsthand knowledge of the employee's activities. Confirmation of the employee's time is completed electronically by the grant Principal Investigator. If the time and effort certified is attributed to the PI, confirmation is completed by the Department Chair (or immediate supervisor in nonacademic divisions). This approval is completed through the Universal Worklist (UWL) within the MyNKU portal.
- E. Electronic time certification can be completed on a monthly basis. All monthly (exempt) grant personnel can certify their time and effort no earlier than the last day of each month. As a convenience, time certification for a month can be completed in the following month at the same time the monthly absence records are completed for HR.

- F. Time can be certified on a monthly basis, but at a minimum must be certified at the end of each semester.
- G. Electronic time certification must, at a minimum be completed within 30 days of the end of the month for each semester (January 30 and June 30). For any time and effort certification not completed within this time, an email notification will be sent to the employee, the PI and the department chair/supervisor. If further notices must be sent, the Dean or VP will also be copied on the notifications. Grant Indirect Cost (IDC) will not be released to the Dean or VP until all certifications in their area are complete.
- H. All time and effort certification must be completed within 30 days of the end of a grant.
- I. Time and effort certification for Faculty grant summer pay continues as a paper process. The Faculty Summer Salary Request Form is located on the Comptroller's website under Grants & Contracts Administration. This form will be sent to grant PI's in April of each year. It is to be completed by any faculty to be paid for summer work on a grant. The form has many approvals that are required. Once approved by the provost, the original signed document should be sent to the Office of the Comptroller, AC601. This same form will be emailed to the employee at the end of the summer for confirmation that the planned work did occur. If the information is correct then the After the Fact Summer Time Certification section will need to be signed and dated by the employee and the Principal Investigator, or by the Principal Investigator and their Department Chair. The signed document should be sent to the Office of the Comptroller, AC601. If the summer work changed, a new form will need to be completed and the After the Fact Summer Time Certification section will need to be signed and dated by the employee and Principal Investigator, or by the Principal Investigator and their Department Chair. The final completed form should be sent to the Office of the Comptroller, AC601.