

Time and Effort Reporting Policy

Per Office of Management and Budget (OMB) Circular A-21, Section 1.8.a, 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. The system is an 'After-the-Fact Activity' system, under which the distribution of salaries and wages by NKU will be supported by activity reports as described below:

- A. "Time and Effort Reporting Forms" will reasonably reflect the percentage distribution of efforts expended by faculty and professional staff involved in federally-funded and state-funded grants, contracts and cooperative agreements.
- B. For each federally-funded or state-funded project, a "Time and Effort Reporting Form" will be completed and signed by each faculty member and professional 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 is an unpaid contribution, i.e., an "in-kind" match.
- C. "Time and Effort Reporting Forms" do not need to be completed for clerical staff who utilize weekly time sheets, undergraduate assistants, or graduate assistants.
- D. "Time and Effort Reporting Forms" will be confirmed by a person having firsthand knowledge of the employee's activities. Confirmation is indicated by a countersignature on the form.
 - 1. If a form documents a faculty member's effort and he/she is the Project Director, the form will be countersigned by the Department Chair (or immediate supervisor in nonacademic divisions).
 - 2. If a form documents a faculty member's effort and he/she is not the Project Director, the form will be countersigned by the Project Director.
 - 3. If a form documents a professional staff member's effort and he/she is the Project Director, the form will be countersigned by the Department Chair (or immediate supervisor in nonacademic divisions).
 - 4. If a form documents a professional staff member's effort and he/she is not the Project Director, the form will be countersigned by the Project Director.
- E. "Time and Effort Reporting Forms" will be completed near the end of each semester and will document the percentage distribution of effort expended during the same semester.
- F. "Time and Effort Reporting Forms" must be returned to Giant Accounting by the end of final exam week each semester.
- G. Completed "Time and Effort Reporting Forms" will be filed in the Grant Accounting office.

For further information, contact the Comptrollers Office at x6456.