

## **After-the-Fact Effort Reporting Policy**

Mayville State University employees are required to document after-the-fact effort spent on externally sponsored activities when one or more source of funding is used and/or federal funding is the sole source, per Office of Management and Budget Uniform Guidance 2 CFR Part 200, Subpart E-Cost Principles 200.430 Compensation, Standards of Documentation (i) – (x).

Mayville State's established system for the documentation of personnel expenses to federal awards is supported by after-the- fact effort reporting. Failure to complete the reporting requirements puts the University at risk for audit disallowances resulting in significant financial penalties.

Required documentation: Employees funded through Federally Funded/Sponsored Projects (including sub-awards, and other related projects) After-the-Fact-Effort Reporting Form.

**Adopted: April, 2015**

**Sponsors: President, Vice President for Academic Affairs and Vice President for Business Affairs,  
Director of Grants Office**