

Policy Number	543
Subject	Time and Effort
Revised	11/2025
Effective Date	04/2013
Review Date/s:	
Responsible Party	Financial Services

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## 1. POLICY STATEMENT

As a recipient of federal funding, Montana State University Billings (MSUB) is required to comply with the Code of Federal Regulations (CFR) [2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards \(Uniform Guidance\)](#) as well as other federal requirements for certifying effort expended on sponsored awards.

The 2 CFR 200.430 contains the federal regulatory requirements for internal controls over certifying time expended on sponsored projects. The University's practice is to utilize an after-the-fact effort reporting system to certify that salaries charged, or cost shared to sponsored awards, are reasonable and consistent with the work performed.

MSUB requires all faculty and staff who receive federal sponsored funding to charge their time to sponsored awards commensurate with the committed effort expended on all activities they perform.