



## Top 10 Things You Should Know about Effort

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1. Effort is an individual's work on a project, whether the sponsor pays their salary or not.
2. When a Faculty/Principal Investigator writes themselves into a grant proposal, they are committing effort to the sponsor.
3. If effort is reduced, paid or unpaid, on a federal grant by 25%, prior approval from the agency is required. If paid effort is reduced, cost-sharing must be documented so that the total effort does not decrease.
4. Many activities cannot be charged to a sponsored project. For example, the time spent on these activities cannot be charged:
  - Writing a proposal
  - Serving on an IRB, IACUC or other research committee
  - Serving on a departmental or University service committee
5. Any individual working on a sponsored project must certify effort.
6. Certifying *effort* is not the same as certifying *payroll*. Payroll percentages are estimates of how effort is anticipated to be expended. (An error would be to report effort according to the payroll percentages without regard to how the individual actually worked).
7. Certification must *reasonably* reflect *all* the effort for *all* the activities that are covered by an individual's institutional based salary.
8. Effort is *not* based on a 40 or 35 hour week. Total effort is defined as the amount of time an employee devotes to fulfill his/her Harvard responsibilities.
9. Effort must be certified by someone with *suitable means of verification* that the work was performed.
10. Auditors look for indications that certification was based on factors other than actual, justifiable effort.