

MEMORANDUM

TO: Faculty
FROM: Randolph W. Hall, Vice President of Research
DATE: May 4, 2017
SUBJECT: Effort Reporting Reminder



As we head into summer, I am writing with a few reminders on effort reporting and certification on sponsored research projects.

- **The effort claimed for each month must equal the actual effort devoted to each individual project during that month.** For example, if 50% effort is claimed in July for project A and 50% effort is claimed in July for project B, these percentages should match how you devote your USC effort in the month of July.
- Faculty on 9-month appointments do not accrue vacation, nor can they charge sponsored funds for vacation during summer months.
- **If a portion of your salary is paid from an NIH grant or contract, and your rate of pay in a month exceeds the NIH salary cap (currently \$15,583/month), then the excess in pay beyond the cap must be charged to an unrestricted account, for which no additional effort is expected.**

For example, if you charge 100% effort to an NIH grant in June, and your salary is \$20,000/month in June, then \$15,583 is charged to the NIH and the remaining \$4,417 must be charged to an unrestricted account. In this scenario, no vacation is allowed in June because 100% effort is claimed on the NIH grant, even though a portion of salary is paid from an unrestricted source, and 100% of actual effort must be devoted to the NIH grant.

Unrestricted accounts may include gift accounts or departmental accounts.

Additional details on effort reporting can be found at:

<https://fbs.usc.edu/depts/ofa/page/4118/policies/>

The current NIH salary cap can be found at:

<https://grants.nih.gov/grants/guide/notice-files/NOT-OD-17-049.html>