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March 2025 | OEI-03-22-00570

Most Institutions That Received NIH Funding Did Not Fully Understand When They Must Report Monetary Donations



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Most Institutions That Received NIH Funding Did Not Fully Understand When They Must Report Monetary Donations

Why OIG Did This Review

- Each year, [NIH](#) invests billions of dollars to fund biomedical research at thousands of institutions.
- As the awardees of NIH funding, institutions must ensure that their investigators disclose all resources made available to them in support of and/or related to all of their research (i.e., other support). However, there have been instances in which some investigators failed to disclose substantial contributions of resources from other entities, including foreign governments.

What OIG Found

Most of the 886 institutions that received NIH funding and responded to our survey lacked a full understanding of which monetary donations they must report to NIH. Such gaps in understanding raise the risk that institutions are not reporting sources of research funding that NIH should consider prior to making an award.



Just 19 percent of institutions correctly identified all scenarios in our survey that described monetary donations they must report to NIH. Furthermore, **a quarter of institutions** did not correctly identify *any* of the reporting scenarios in our survey.



Three-quarters of institutions reported that a better understanding of NIH's distinction between monetary donations that must be reported and gifts that do not need to be reported would help them comply with reporting requirements. Examples that demonstrated specific gaps in institutions' understanding of NIH's reporting requirements included incorrectly noting that only monetary donations of certain dollar amounts must be reported to NIH (there is no such threshold) and incorrectly requesting additional details that were not needed to determine whether scenarios reflected donations that should be reported.

What OIG Recommends

We recommend that NIH clarify for NIH-funded institutions which monetary donations they must report to NIH as other support. NIH concurred with our recommendation.

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BACKGROUND

OBJECTIVE

To determine the extent to which institutions that received funding from the National Institutes of Health (NIH) understand their responsibility to report monetary donations.

NIH’s Requirements for Reporting Other Sources of Research Support

Each year, NIH invests billions of dollars to fund biomedical research at thousands of institutions. These NIH-funded institutions (institutions) play a key role in protecting the integrity and security of U.S. biomedical research, in part, by reporting to NIH any other support for their investigators conducting NIH-funded research. “Other support” is the terminology NIH uses to categorize other sources of research support that must be reported. Investigators must disclose other support to their institutions, and, in turn, institutions then must report this information to NIH on funding applications.^{1, 2} NIH uses information about other support to assess whether there is scientific, budgetary, or commitment overlap between an investigator’s other support and an NIH award prior to making the award.³

As the awardees of NIH funding, institutions must ensure that their investigators disclose their other support during the funding application approval process.⁴ However, there have been instances in which some investigators failed to disclose substantial contributions of resources from other entities, including foreign governments.⁵ If institutions and their investigators fail to understand and comply with this reporting requirement, NIH may not be able to conduct effective award oversight, which includes NIH assessing whether there is any scientific, budgetary, or commitment overlap. Federal funds may be wasted if NIH award amounts duplicate resources that other entities already have provided to investigators.

OTHER SUPPORT

“Other support” is the terminology NIH uses to categorize other sources of research support that must be reported. This category includes all resources made available to an investigator in support of and/or related to all of their research endeavors, regardless of whether or not they have monetary value and regardless of whether they are based at the institution the investigator identifies for the current grant.

Source: NIH, *NIH Grants Policy Statement*, Section 2.5.1, April 2024.

Disclosure of Monetary Donations as Other Support

Monetary donations to institutions or their investigators sometimes qualify as other support, which must be reported to NIH, and sometimes qualify as gifts, which do not need to be reported to NIH. When monetary donations are given with no expectation of anything in return (e.g., time, services, specific research activities, money), NIH considers them to be gifts and does not require institutions to report them as other support.⁶ According to NIH, a monetary donation does not have to be above a certain dollar amount before it must be reported to NIH as other support.

NIH's guidance documents do not convey how specific or explicit a donor's expectation must be for monetary donations to be considered other support rather than a gift. NIH's guidance documents also do not include scenarios that illustrate when monetary donations that support investigators' research are other support versus gifts. However, for the purposes of this evaluation, NIH vetted and approved 12 scenarios developed by OIG. NIH confirmed that eight of these scenarios illustrate examples of monetary donations that must be reported to NIH as other support and the remaining four scenarios are considered gifts (Exhibit 1).

Exhibit 1. Examples of scenarios that illustrate when monetary donations that support investigators' research are other support versus gifts

OTHER SUPPORT SCENARIO 1:

An individual pledges to donate \$1 million each year for the next 5 years to an institution to support an investigator's research on a disease (such as Parkinson's disease). There is a written request (such as an email, letter, or other document) that asks the institution to provide the donor with periodic written updates on the work that is being supported by the monetary donation. The institution puts this donated money into an account used by that investigator to fund their research and asks the investigator to provide these written updates.

GIFT SCENARIO 1:

A division within an institution receives \$100,000 from an individual who has a disease that was cured by research conducted in that division. The institution puts the donated money into an account used by that division to fund facilities maintenance, staff salaries, and capital improvements.

Source: Communications between NIH and OIG, June 2023.

NIH's Oversight of Institutions' Compliance with Other Support Reporting Requirements

NIH has acknowledged concerns about increasing risks to the security of the U.S. biomedical research enterprise and has taken steps to improve institutions' compliance with reporting requirements.⁷ In January 2022, NIH began requiring institutions to report their investigators' other support using updated forms (called the biosketch format page and other support format page). The updated other support format page requires institutions' investigators to certify the accuracy and completeness of the information provided. Beginning May 2025, NIH will require institutions to use different, new forms (called the Common Forms) to report current and pending other support. The National Science and Technology Council Research Security Subcommittee developed these Common Forms for use across Federal research agencies to promote consistency in disclosure requirements.⁸

If an institution does not comply with Federal statutes, regulations, or the terms and conditions of an award, NIH may take enforcement actions, including disallowing costs; withholding further awards; or fully or partially suspending the grant.⁹ NIH may also fully or partially terminate the grant.^{10, 11}

Prior OIG Work Highlighting Vulnerabilities In Institutions' Oversight of Investigators' Other Support Disclosures

Since 2019, OIG released several reports as part of a body of work regarding NIH's oversight of grant programs and operations. A June 2022 OIG report found that most NIH-funded institutions failed to meet at least one Federal requirement related to reporting their investigators' foreign financial interests and other support, and many lacked oversight practices that could ensure accuracy of the information reported to NIH.¹² OIG's recommendations included that NIH should require institutions to provide trainings and maintain a written policy on other support that include investigators' responsibilities to disclose information about other support. NIH concurred with this recommendation. In response to guidance from the National Science and Technology Council, NIH is taking steps to require institutions to certify that investigators have been made aware of and received training on reporting requirements.¹³

Methodology

Data Sources. We sent an anonymous, Web-based survey to 2,403 U.S.-based institutions that received NIH funding in 2022 and were subject to NIH's other support reporting requirements. We analyzed responses from the 886 institutions that responded to our survey and also indicated that they received funding from NIH in 2023. In this report, we refer to the 124 institutions that received more than \$10 million in NIH funding in 2023 as "higher-funded institutions" and the 762 institutions that received \$10 million or less as "lower-funded institutions."

Our survey aimed to determine the extent to which NIH-funded institutions understand when they must report monetary donations to NIH as other support. At our request, NIH vetted 12 scenarios that illustrate the difference between monetary donations that qualify as other support (8 scenarios) and those that qualify as gifts (4 scenarios). We asked institutions to determine whether each of these scenarios described a monetary donation that qualifies as other support or a gift. We also asked institutions whether they requested or received guidance or information from NIH about how to determine when a monetary donation must be reported to NIH as other support, aside from what NIH provides on its public website. We then asked institutions whether additional guidance would help them comply with NIH's reporting requirements.

Data Analysis. We summarized survey responses to determine the number of institutions that correctly identified scenarios that described monetary donations that institutions must report to NIH as other support. We also determined the number of institutions that correctly identified scenarios that described monetary donations exempt from reporting to NIH because they are gifts. We determined the number of institutions that requested or received additional guidance from NIH and the number of institutions that indicated that additional guidance would help them comply with NIH's reporting requirements. Our Detailed Methodology contains more information on our data collection and analysis.

Limitations

Our findings are generalizable only to the institutions that completed OIG's survey. The survey data were self-reported by institutions. We did not verify these data through compliance audits or policy reviews.

Standards

We conducted this study in accordance with the *Quality Standards for Inspection and Evaluation* issued by the Council of the Inspectors General on Integrity and Efficiency.

FINDINGS

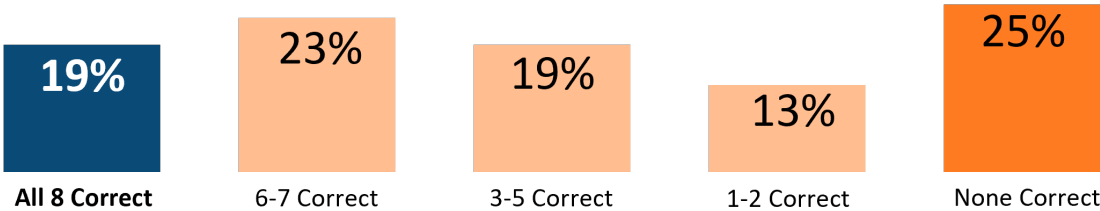
To determine whether institutions understand when monetary donations should be reported to NIH because they qualify as other support and when they do not need to be reported to NIH because they qualify as gifts, we presented them with 12 scenarios. Eight of these scenarios described other support and four of them described gifts, as confirmed by NIH. See Appendix A for a full description of the eight other support scenarios and Appendix B for the four gift scenarios.

Only 19 percent of NIH-funded institutions correctly identified all scenarios in which donations should be reported, raising the risk that many institutions are underreporting

Failure to correctly identify scenarios that describe monetary donations that qualify as other support signals a lack of understanding about which donations must be reported. This lack of understanding raises the risk that institutions are underreporting to NIH actual monetary donations that support their investigators' research. If an institution does not report these funds to NIH, then NIH cannot consider all other support when assessing whether there is scientific, budgetary, or commitment overlap between investigators' other support and an NIH award prior to making the award.

Among institutions that responded to our survey and received NIH funds in 2023, just under a fifth (170 of 886) correctly identified all 8 scenarios that described monetary donations required to be reported to NIH as other support, as shown in Exhibit 2. Furthermore, a quarter (220 of 886) of institutions did not correctly identify any of the 8 scenarios. These 220 institutions either incorrectly identified these scenarios as gifts or indicated that they did not know whether the scenarios described gifts or monetary donations that must be reported to NIH. The remaining institutions correctly identified from one to seven of the eight scenarios.

Exhibit 2: Nineteen percent of NIH-funded institutions correctly identified all 8 other support scenarios*



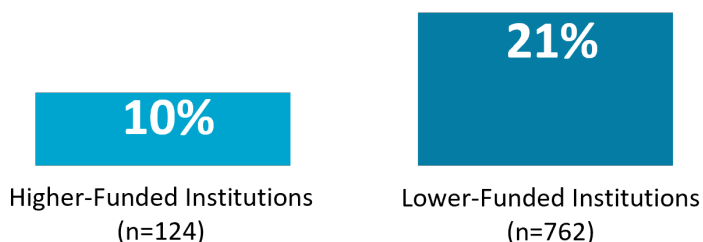
Source: OIG analysis of 886 NIH-funded institutions' responses to survey administered from January to February 2024.

*The percentages in this exhibit do not add up to 100 percent due to rounding.

Fewer of the higher-funded institutions correctly identified all scenarios in which donations should be reported compared to lower-funded institutions

Higher-funded institutions—each of which received more than \$10 million in NIH funding in 2023—rarely identified all eight other support scenarios correctly. Of the 124 higher-funded institutions in our review, only 10 percent correctly identified all 8 scenarios. This is in comparison to 21 percent of 762 lower-funded institutions that correctly identified all 8 scenarios (Exhibit 3). See Appendix C for a detailed comparison of results for higher- and lower-funded institutions.

Exhibit 3: Higher-funded institutions rarely identified all eight other support scenarios correctly compared to lower-funded institutions



Source: OIG analysis of 886 NIH-funded institutions' responses to survey administered from January to February 2024.

Only 35 percent of institutions correctly identified all of the gift scenarios in which donations do not need to be reported to NIH, further signaling confusion

In addition to institutions' confusion about the 8 other support scenarios, only 35 percent (309 of 886) of institutions correctly identified all 4 gift scenarios in our survey. Institutions are not required to report monetary donations that are gifts to NIH. Therefore, failure to correctly identify gifts raises the risk of overreporting to NIH, which is less concerning than underreporting. However, the inability to correctly identify monetary donations as gifts is further evidence of institutions' confusion about when monetary donations should be reported to NIH.

NIH-funded institutions' survey responses revealed areas of misunderstanding about monetary donations, and most institutions noted that additional guidance would help them comply with reporting requirements

Institutions incorrectly described various aspects of NIH's other support reporting requirements in their survey responses. Several institutions indicated that only monetary donations of certain values must be reported to NIH. This is incorrect

because NIH's definition of other support does not specify a dollar threshold. Furthermore, some institutions stated that additional information in the scenarios in our survey would have helped them make a determination; such information included whether the donor expected formal deliverables, whether the donor expected the monetary donation to be used within a specific timeframe, and which aspect of research the monetary donation funded (e.g., participant recruitment or staff salaries). However, additional details were not needed to determine whether scenarios reflected donations that should be reported. In fact, NIH was able to make these determinations with the information in our survey's scenarios.

Among responding institutions, 75 percent (661 of 886) reported that a better understanding of the distinction between monetary donations that are other support and those that are gifts would help them comply with NIH's other support reporting requirements. However, only 6 percent of institutions reported that they requested or received additional guidance or information from NIH other than the guidance and information that are publicly available on NIH's website.¹⁴

Institutions' survey responses also detailed additional guidance that would help them comply with NIH's requirements. Some institutions wanted a clearer definition of gifts and examples of how to report other support on the appropriate forms. Other institutions expressed that examples of monetary donations, such as the scenarios included in our survey, would increase their understanding of when a monetary donation qualifies as other support. Several institutions also noted a need for more guidance regarding other support but did not describe a specific area of confusion in their response.

CONCLUSION AND RECOMMENDATION

Across NIH-funded institutions, there are gaps in understanding about when monetary donations should be reported to NIH as other support. These gaps in understanding raise the risk that institutions are underreporting actual monetary donations that support their investigators' research. If monetary donations go unreported, NIH cannot include them in their assessment of whether there is any scientific, budgetary, or commitment overlap between investigators' other support and an NIH award prior to making the award. Consequently, Federal funds may be wasted if NIH award amounts are duplicative of resources that other entities already have provided to investigators. NIH-funded institutions' additional lack of accuracy in correctly identifying monetary donations that are gifts demonstrates another angle of confusion within NIH's other support reporting requirements. This confusion, coupled with our finding that institutions believe an increase in understanding would help compliance, signals that NIH needs to clarify its other support policies. NIH should take this opportunity to strengthen institutions' compliance with these reporting requirements to improve its ability to conduct effective oversight.

We recommend that NIH:

Clarify for NIH-funded institutions which monetary donations they must report to NIH as other support.

NIH should issue guidance to institutions that, at a minimum, clarifies the areas of confusion uncovered by our survey. These areas include (1) the information needed to identify a monetary donation as other support or a gift; (2) the definition of a gift; (3) that monetary donations do not have to meet or exceed a dollar threshold to qualify as other support; and (4) how to report monetary donations that qualify as other support on the appropriate forms.

Additionally, to help institutions understand this requirement, NIH could include in its clarifications (1) scenarios that illustrate the difference between monetary donations that must be reported to NIH as other support and those that are considered gifts; and (2) explanations describing the reason(s) for which the monetary donation described in each scenario meets NIH's criteria to be considered other support or a gift.

When NIH begins requiring institutions to use the "Biographical Sketch" and "Current and Pending (Other) Support" Common Forms in May 2025, NIH should issue detailed instructions to institutions about how to use the Common Forms to report monetary donations that must be reported as other support.

AGENCY COMMENTS AND OIG RESPONSE

NIH concurred with OIG's recommendation. NIH reported that it will add monetary donations to its instructions regarding NIH disclosure requirements.

OIG appreciates NIH's planned efforts to clarify for NIH-funded institutions which monetary donations they must report to NIH as other support and looks forward to updates from NIH on its efforts to implement our recommendation.

For the full text of NIH's comments, see the Agency Comments appendix at the end of the report.

DETAILED METHODOLOGY

Data Sources

NIH Data Regarding NIH-Funded Institutions. From NIH, we requested a list of U.S.-based institutions that received NIH funding in 2022 for awards that were subject to NIH's other support reporting requirements.¹⁵ From this list of institutions, we excluded institutions that were part of ongoing OIG investigations to create our survey population.

OIG Survey of NIH-Funded Institutions. From January to February 2024, we administered an anonymous, Web-based survey to NIH-funded institutions. The survey first asked institutions to indicate how much funding they received from NIH in 2023: more than \$10 million; \$10 million or less; or no funding. Institutions that did not receive funding from NIH in 2023 did not complete the remaining survey questions. We removed these institutions from the respondent pool.

Our survey questions focused on monetary donations that support research and the extent to which institutions understand their responsibility to report such monetary donations as other support to NIH. The survey contained 12 scenarios that described examples of situations in which money was donated in different ways, including directly to the investigator and to the institution. Of these 12 scenarios, 8 described monetary donations that institutions must report to NIH as other support, and 4 described monetary donations that institutions do not need to report to NIH because they are gifts. At OIG's request, NIH vetted these scenarios to ensure that they illustrate the difference between monetary donations considered other support and those considered gifts.

The survey asked institutions to determine whether each of the 12 scenarios described a monetary donation required to be reported to NIH as other support or described a monetary donation exempt from reporting to NIH because it is a gift. For each scenario, institutions could select a "Do Not Know" option if they were unsure whether the scenario described other support or a gift or felt that they needed more information about the monetary donation to make a determination.

In addition, the survey asked institutions whether they received from NIH any additional guidance or information about how to determine when a monetary donation must be reported to NIH as other support, aside from what NIH provides in its grant application guidance and information on its public website. We then asked institutions whether additional guidance would help them comply with NIH's reporting requirements. The survey allowed for open-ended responses at the end of each section to allow institutions to provide additional information related to any of the survey questions.

Data Analysis

We sent our survey to 2,403 institutions that received NIH funding in 2022 and analyzed responses from 886 institutions (37 percent) to determine whether institutions understand their responsibility to report monetary donations that support investigators' research to NIH as other support.¹⁶ Specifically, we determined the number of institutions that correctly identified scenarios that described monetary donations that institutions must report to NIH as other support. We also determined the number of institutions that correctly identified scenarios that described monetary donations exempt from reporting to NIH because they are gifts. In addition, we determined the number of institutions that indicated they did not know whether each scenario described a monetary donation that must be reported to NIH as other support or was a gift. We summarized the results of these analyses across all institutions that responded to the survey, as well as among the 124 higher-funded institutions (i.e., those that received more than \$10 million from NIH in 2023) and the 762 lower-funded institutions (i.e., those that received \$10 million or less from NIH in 2023).

We reviewed and summarized institutions' narrative responses to the open-ended survey questions. We used these narrative responses to clarify institutions' answers to the scenario questions. When necessary, we categorized narrative responses into common themes to provide further context for the quantitative survey findings.

APPENDICES

Appendix A: NIH-Funded Institutions' Identification of Other Support Scenarios

Other Support Scenario 1

An individual pledges to donate \$1 million each year for the next 5 years to an institution to support an investigator's research on a disease (such as Parkinson's disease). There is a written request (such as an email, letter, or other document) that asks the institution to provide the donor with periodic written updates on the work that is being supported by the monetary donation. The institution puts this donated money into an account used by that investigator to fund their research and asks the investigator to provide these written updates.

Response	All Institutions n=886	Higher-Funded Institutions n=124	Lower-Funded Institutions n=762*
Correctly identified as other support	60%	56%	60%
Incorrectly identified as a gift	17%	34%	14%
Did not know	23%	10%	25%

Source: OIG analysis of 886 NIH-funded institutions' responses to survey administered from January to February 2024.

*The percentages in this column do not add up to 100 percent due to rounding.

Other Support Scenario 2

An investigator gives a presentation at a conference about their research. After the presentation, an individual talks with the investigator and expresses interest in donating money to the investigator's research program. The investigator puts the individual in touch with their institution's development office. The individual speaks with the institution's development office and verbally conveys that they have donated \$20,000 to the institution to be used to support specific research activities that the investigator discussed in the presentation. The institution puts the donated money into an account used by that investigator to fund their research.

Response	All Institutions n=886	Higher-Funded Institutions n=124	Lower-Funded Institutions n=762
Correctly identified as other support	52%	47%	53%
Incorrectly identified as a gift	25%	44%	22%
Did not know	23%	9%	25%

Source: OIG analysis of 886 NIH-funded institutions' responses to survey administered from January to February 2024.

Other Support Scenario 3

An investigator gives a presentation at a conference about their research. After the presentation, an individual talks with the investigator and expresses interest in donating money to the investigator's research program. The individual sends \$1,000 directly to the investigator. The investigator uses this donated money to fund their research.

Response	All Institutions n=886	Higher-Funded Institutions n=124	Lower-Funded Institutions n=762
Correctly identified as other support	35%	32%	35%
Incorrectly identified as a gift	35%	41%	34%
Did not know	30%	27%	31%

Source: OIG analysis of 886 NIH-funded institutions' responses to survey administered from January to February 2024.

Other Support Scenario 4

An institution receives \$500,000 through a private charitable foundation that supports research on certain diseases (such as childhood cancers). The institution decides to put some of this donated money into an account used by an investigator to fund research on treatments for one of those diseases (such as childhood leukemia).

Response	All Institutions n=886	Higher-Funded Institutions n=124	Lower-Funded Institutions n=762*
Correctly identified as other support	55%	48%	56%
Incorrectly identified as a gift	22%	42%	18%
Did not know	23%	10%	25%

Source: OIG analysis of 886 NIH-funded institutions' responses to survey administered from January to February 2024.

*The percentages in this column do not add up to 100 percent due to rounding.

Other Support Scenario 5

An institution runs a giving campaign for a new laboratory (such as a sleep research lab) at the institution. Over \$2 million is donated from many individuals who gave smaller donations. Investigators who work in this laboratory apply to receive a portion of this donated money to fund their research, which the institution then puts into accounts used by those investigators to fund their research.

Response	All Institutions n=886	Higher-Funded Institutions n=124*	Lower-Funded Institutions n=762*
Correctly identified as other support	54%	52%	54%
Incorrectly identified as a gift	23%	40%	20%
Did not know	23%	9%	25%

Source: OIG analysis of 886 NIH-funded institutions' responses to survey administered from January to February 2024.

*The percentages in this column do not add up to 100 percent due to rounding.

Other Support Scenario 6

An individual donates \$500 to a research fund (for example, a fund named “HIV Research Fund”) at an institution. The institution puts money from that research fund into an account used by an investigator to fund research in that specific area.

Response	All Institutions n=886	Higher-Funded Institutions n=124	Lower-Funded Institutions n=762*
Correctly identified as other support	40%	31%	42%
Incorrectly identified as a gift	37%	60%	33%
Did not know	23%	9%	26%

Source: OIG analysis of 886 NIH-funded institutions’ responses to survey administered from January to February 2024.

*The percentages in this column do not add up to 100 percent due to rounding.

Other Support Scenario 7

An institution’s development office asks an investigator to talk with an individual about their research as an example of research being done at the institution in an area the individual is interested in. That individual subsequently donates \$200,000 to the institution and sends an email conveying an expectation that the money will be used to support specific research activities that the investigator discussed with the individual. The institution puts the donated money into an account used to fund the research of the investigator who spoke with the donor. The institution subsequently asks the investigator to talk with the donor to give updates about their research.

Response	All Institutions n=886	Higher-Funded Institutions n=124	Lower-Funded Institutions n=762
Correctly identified as other support	62%	60%	62%
Incorrectly identified as a gift	16%	29%	14%
Did not know	22%	11%	24%

Source: OIG analysis of 886 NIH-funded institutions’ responses to survey administered from January to February 2024.

Other Support Scenario 8

A philanthropist dies of a disease and their estate donates \$5 million to an investigator who is a leading researcher in this field. The donation is accompanied by a letter, issued by the estate, expressing that the money is to support the investigator’s “esteemed and important work.” The investigator uses the donated money to fund their research.

Response	All Institutions n=886	Higher-Funded Institutions n=124	Lower-Funded Institutions n=762
Correctly identified as other support	49%	40%	50%
Incorrectly identified as a gift	27%	45%	24%
Did not know	24%	15%	26%

Source: OIG analysis of 886 NIH-funded institutions’ responses to survey administered from January to February 2024.

Appendix B: NIH-Funded Institutions' Identification of Gift Scenarios

Gift Scenario 1

A division within an institution receives \$100,000 from an individual who has a disease that was cured by research conducted in that division. The institution puts the donated money into an account used by that division to fund facilities maintenance, staff salaries, and capital improvements.

Response	All Institutions n=886	Higher-Funded Institutions n=124	Lower-Funded Institutions n=762
Correctly identified as a gift	58%	83%	54%
Incorrectly identified as other support	17%	9%	18%
Did not know	25%	8%	28%

Source: OIG analysis of 886 NIH-funded institutions' responses to survey administered from January to February 2024.

Gift Scenario 2

An investigator receives \$2,000 from her great aunt for finishing her post-doctoral requirements. The investigator uses the money to buy a new computer, which will be used in the laboratory at the institution.

Response	All Institutions n=886	Higher-Funded Institutions n=124	Lower-Funded Institutions n=762
Correctly identified as a gift	67%	67%	67%
Incorrectly identified as other support	7%	7%	7%
Did not know	26%	26%	26%

Source: OIG analysis of 886 NIH-funded institutions' responses to survey administered from January to February 2024.

Gift Scenario 3

An institution's development office asks an investigator to talk with an individual about their research as an example of research being done at the institution in an area the individual is interested in. That individual subsequently donates \$20,000 to the institution. The institution puts the donated money into an account used by the institution to fund general operations.

Response	All Institutions n=886*	Higher-Funded Institutions n=124	Lower-Funded Institutions n=762
Correctly identified as a gift	64%	89%	60%
Incorrectly identified as other support	11%	3%	13%
Did not know	24%	8%	27%

Source: OIG analysis of 886 NIH-funded institutions' responses to survey administered from January to February 2024.

*The percentages in this column do not add up to 100 percent due to rounding.

Gift Scenario 4

A philanthropist dies of a disease and their estate donates \$5 million to an institution with a laboratory that conducts research on this disease. The donation is accompanied by a letter, issued by the estate, expressing that the money is used to support the construction of a new building on campus that will house additional research laboratories. The institution puts the donated money into an account used by the institution to fund construction of this new building.

Response	All Institutions n=886	Higher-Funded Institutions n=124	Lower-Funded Institutions n=762*
Correctly identified as a gift	57%	89%	52%
Incorrectly identified as other support	17%	4%	19%
Did not know	26%	7%	28%

Source: OIG analysis of 886 NIH-funded institutions' responses to survey administered from January to February 2024.

*The percentages in this column do not add up to 100 percent due to rounding.

Appendix C: Number of Other Support and Gift Scenarios Correctly Identified by NIH-Funded Institutions

At our request, NIH vetted and approved for our survey 12 scenarios that described monetary donations. Eight of these scenarios described monetary donations that qualified as other support, and four described gifts. Of the 886 institutions that responded to our survey, 7 percent (62 institutions) correctly identified all 12 scenarios and 12 percent (108 institutions) did not correctly identify any scenarios.

Exhibit C-1: Other Support Scenarios

Number of Other Support Scenarios Correctly Identified	All Institutions n=886*	Higher-Funded Institutions n=124	Lower-Funded Institutions n=762*
8 (All correct)	19%	10%	21%
7	12%	14%	12%
6	11%	10%	12%
5	8%	6%	8%
4	6%	12%	6%
3	5%	4%	5%
2	6%	12%	6%
1	7%	17%	5%
0 (None correct)	25%	15%	26%

Source: OIG analysis of 886 NIH-funded institutions' responses to survey administered from January to February 2024.

*The percentages in this column do not add up to 100 percent due to rounding.

Exhibit C-2: Gift Scenarios

Number of Gift Scenarios Correctly Identified	All Institutions n=886	Higher-Funded Institutions n=124	Lower-Funded Institutions n=762
4 (All correct)	35%	59%	31%
3	24%	24%	24%
2	12%	7%	12%
1	11%	5%	12%
0 (None correct)	18%	5%	21%

Source: OIG analysis of 886 NIH-funded institutions' responses to survey administered from January to February 2024.

Appendix D: Agency Comments

Following this page are the official comments from NIH.



DATE: March 7, 2025

TO: Ann Maxwell
Deputy Inspector for Inspector and Evaluations, HHS

FROM: Acting Director, National Institutes of Health

SUBJECT: NIH Comments on Draft Report, "*Most Institutions That Received NIH Funding Did Not Fully Understand When They Must Report Monetary Donations*" (OEI-03-22-00570)

Attached are the National Institutes of Health's (NIH) comments on the Office of Inspector General's (OIG) draft report, *Most Institutions That Received NIH Funding Did Not Fully Understand When They Must Report Monetary Donations* (OEI-03-22-00570).

NIH appreciates the review conducted by the OIG and the opportunity to provide clarity on this draft report. If you have questions or concerns, please contact Tiffany Brown in the Office of Management Assessment at 301-496-2464.

A handwritten signature in dark ink, appearing to read "M. Memoli", is positioned above the printed name.

Matthew J. Memoli, M.D, M.S

Attachment

GENERAL COMMENTS OF THE NATIONAL INSTITUTES OF HEALTH (NIH) ON THE DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) OFFICE OF INSPECTOR GENERAL (OIG) DRAFT REPORT ENTITLED: "MOST INSTITUTIONS THAT RECEIVED NIH FUNDING DID NOT FULLY UNDERSTAND WHEN THEY MUST REPORT MONETARY DONATIONS" (OEI-03-22-00570)

The National Institutes of Health (NIH) appreciates the review conducted by OIG and the opportunity to provide clarifications on this draft report. NIH respectfully submits the following general comments.

OIG Recommendation 1:

We recommend that NIH clarify for NIH-funded institutions which monetary donations they must report to NIH as other support.

NIH Response:

NIH concurs with OIG's recommendation and considers it open. NIH is adding the monetary donations as a line within the instructional NIH Disclosure Requirements Table. NIH will provide an update in our 180-day letter response to Congress.

ENDNOTES

¹ NIH, [Reminders About Financial Conflicts of Interest and Other Support](#), September 2022; NIH, [Upcoming Changes to the Biographical Sketch and Other Support Format Page for Due Dates on or after May 25, 2021](#), NOT-OD-21-073, March 2021; NIH, [Clarifying Long-Standing NIH Policies on Disclosing Other Support](#), July 2019.

² Beginning May 2025, NIH will require institutions to use the Common Forms for the Biographical Sketch and Current and Pending (Other) Support. These Common Forms are part of the effort across Federal research agencies to ensure standard disclosure requirements as outlined in the [National Security Presidential Memorandum-33](#). NIH, [NIH's Adoption of Common Forms for Biographical Sketch and Current and Pending \(Other\) Support by May 25, 2025](#), NOT-OD-24-163, July 2024.

³ In this report, we use the term “investigator” to refer to all individuals required to submit information to institutions relating to other support.

⁴ NIH, [Clarifying Long-Standing NIH Policies on Disclosing Other Support](#), July 2019.

⁵ NIH, [Outcomes of NIH Foreign Interference Cases](#), December 2024. See also U.S. Department of Justice, [Department of Justice Reaches Million-Dollar Settlement with Van Andel Research Institute to Resolve Allegations of Undisclosed Foreign Ties to NIH Grants](#), September 2021. See also U.S. Senate, Permanent Subcommittee on Investigations Staff Report, [Threats to the U.S. Research Enterprise: China's Talent Recruitment Plans](#), November 2019, p. 2.

⁶ NIH, [Upcoming Changes to the Biographical Sketch and Other Support Format Page for Due Dates on or after May 25, 2021](#), NOT-OD-21-073, March 2021.

⁷ NIH, [Statement on Protecting the Integrity of U.S. Biomedical Research](#), August 2018.

⁸ U.S. National Science Foundation, [Pre- and Post-award Disclosures Relating to the Biographical Sketch and Current and Pending \(Other\) Support](#).

⁹ Institutions may take corrective action in response to enforcement actions taken by NIH. These corrective actions may include, but are not limited to, the institution reporting additional information to NIH or the institution implementing additional research project monitoring.

¹⁰ NIH, [NIH Grants Policy Statement](#), Section 8.5.2, December 2022.

¹¹ 45 CFR 75.371-2.

¹² OIG, [Opportunities Exist To Strengthen NIH Grantees' Oversight of Investigators' Foreign Significant Financial Interests and Other Support \(OEI-03-20-00210\)](#), June 2022.

¹³ National Science and Technology Council, [Guidance for Implementing National Security Presidential Memorandum 33 \(NSPM-33\) on National Security Strategy for United States Government-Supported Research and Development](#), January 2022.

¹⁴ NIH's available guidance regarding other support reporting requirements includes [NIH Grants Policy Statement](#), Section 2.5 and Section 2.5.1, April 2024; [Upcoming Changes to the Biographical Sketch and Other](#)

[*Support Format Page for Due Dates on or after May 25, 2021*](#), NOT-OD-21-073, March 2021; and [*Biosketch Format Pages, Instructions, and Samples*](#), August 2024.

¹⁵ “U.S.-based institutions” refers to institutions in all 50 States, the District of Columbia, and U.S. territories.

¹⁶ After data collection was completed, OIG became aware that five institutions completed the survey but were not held to NIH’s other support reporting requirements. Because the survey was anonymous, we could not identify these institutions in the data.

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U.S. Department of Health and Human Services
Office of Inspector General
Public Affairs
330 Independence Ave., SW
Washington, DC 20201

Email: Public.Affairs@oig.hhs.gov