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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.