

Example Scenarios: Monetary Donations Requiring Disclosure

Monetary donations given to an institution for use by named senior/key personnel that support their research activities, with an expectation from the donor that the funds be used in a specific way (e.g., pediatric cancer research), and where the donor requests periodic scientific or financial updates, must be disclosed to NIH. To capture the information in a structured way, NIH requires applicants and recipients to use the Current and Pending (Other) Support Form, addressing only the elements that apply to monetary donations. Applicants and recipients must disclose donations received within the past year, where the activities supported by the donation are ongoing. Reporting on activities that have ended is not required.

Examples of monetary donations that must be disclosed

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.
2. An investigator presents 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.
3. An investigator presents 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 to support their research and requests a status report on how the funds were used to support the research. The investigator uses this donated money to fund their research.
4. 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.
5. 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," and requests an annual status report on how the funds were used to support the research. The investigator uses the donated money to fund their research.

Examples of donations that are unrestricted gifts and do not need to be disclosed

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.
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.
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.
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.
5. 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).
6. 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.
7. 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.
8. An individual donates to an investigator, to support their work, with no specific research activities identified and no reporting requirements.