# Federal Conflict of Interest (COI) Disclosure Reporting Requirements

| Reporting Triggers | Federal (Non-PHS) Sponsored Research | Public Health Service (PHS) Sponsored Research
<table>
<thead>
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<tbody>
<tr>
<td></td>
<td>National Science Foundation (NSF)</td>
<td>PHS contracts/grants for research</td>
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<td></td>
<td>California Institute for Regenerative Medicine (CIRM)</td>
<td>Grants from other non-profit sponsors that adopt the PHS FCOI policy, such as American Cancer Society</td>
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<td></td>
<td>UC Discovery Grant Programs</td>
<td>DOE (including NNSA) financial assistance awards issued on or after June 18, 2022</td>
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<td></td>
<td>UC Programs</td>
<td>Subawards with funds from sponsors above</td>
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<tr>
<th>Who Must Disclose</th>
<th>Investigators and all individuals who have responsibility for the design, conduct, or reporting of research results for the sponsored project must also disclose their financial interests. These individuals can include:</th>
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<tbody>
<tr>
<td></td>
<td>Co-Principal Investigators</td>
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<td>Other Investigators</td>
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<td>Other individuals participating in the project</td>
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</table>

Financial interests must be reported for the disclosing Investigator(s) and their spouse or registered domestic partner and dependent children.

All PHS-funded Investigators will be required to disclose any Significant Financial interests related to their Institutional Responsibilities:

- Project Director/Principal Investigator
- Any other person identified as Senior/Key personnel in a grant application, progress report, or other report submitted to the PHS
- Others who direct or can materially influence the research, or who are responsible for the design, conduct, and reporting of such research

Except for travel, financial interests must be reported for the disclosing Investigator(s) and their spouse or registered domestic partner and dependent children.
# Federal COI Reporting Requirements Matrix

## What to Disclose

<table>
<thead>
<tr>
<th>Significant Financial Interests*</th>
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<tbody>
<tr>
<td>A financial interest refers to the direct financial relationship between the researcher and an entity OTHER than the federal sponsor.</td>
</tr>
<tr>
<td>This is also referred to as a related financial interest and only applies to entities that could benefit from the results of the awarded federal sponsored project.</td>
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</tbody>
</table>

## Significant Financial Interests**

Under PHS definitions, a financial interest becomes *significant* when it:

1. Reasonably appears to be related to or is in the same field of expertise as your **Institutional Responsibilities**. Institutional Responsibilities include the teaching/education, research, outreach, clinical services, training and University and public service performed on behalf of the University and directly related to those credentials, expertise and achievements upon which your University appointment/employment is based, AND
2. Meets any of the PHS reporting categories and thresholds.

## When to Disclose

**For projects funded by NSF and other sponsors who have adopted the NSF policy, disclosure is required with:**

- Initial proposal
- Renewal proposals
- **Annually** or with any change in the investigator’s financial interest(s)

**All PHS-funded Investigators planning to participate on a proposed PHS Research Activity will be required to disclose any Significant Financial Interest (SFI) related to their **Institutional Responsibilities** at the following times:**

- At the time of the initial proposal submission, continuation, renewal or supplemental funding, and at least **annually**.
- Whenever new personnel are added.
- Within 30 days if there is any new or change in SFIs occurring prior to or during the period of an award.

## Significant Financial Interests

**Significant Financial Interests:**

- Income ≥ $10,000
- Equity ≥ $10,000 or 5%
- Founder, Partner, Director, Manager, Officer, Trustee, Employee, or any

**Publicly-Traded Entity: Income and equity > $5,000**

**Non-Publicly Traded Entity: Income > and/or any equity**
**Federal COI Reporting Requirements Matrix**

**Issued: November 15, 2022**

<table>
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<tr>
<th>Where to Disclose</th>
<th>Investigators must complete submit disclosure in Kuali COI system.</th>
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</table>
| After Disclosure is Submitted in Kuali COI | If no financial interest exists, then disclosure is approved. This is referred to as a **Negative Disclosure**. When necessary, the COI Office informs the sponsor project office to release funds upon receipt of the award. If a financial interest exists, this is referred to as a **Positive Disclosure**:  
  - If a positive disclosure is unrelated, the disclosure is approved.  
  - Related*** positive disclosures are referred to the Independent Review Committee (IRC) for further review  
  - The IRC recommends a conflict of interest **management strategy** to the chancellor  
  - Chancellor either endorses or disagrees with the recommended strategy  
  - Memo is issued by the Conflict of Interest Office advising the researcher of the Chancellor's decision  

*Once the disclosure of financial interest(s) have been submitted, they can be made available, upon request, to the public, under the California Public Records Act.*

| Failure to Disclose in Kuali COI | Failure to file or update economic interests forms or to comply with any conditions or restrictions imposed on the conduct of the project will be grounds for discipline under the University Policy on Faculty Conduct and the Administration of Discipline and/or other applicable employee discipline policies. Furthermore, federal sponsors may suspend or terminate the award and/or debar an investigator from receiving future awards. |

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*Definitions for Federal (Non-PHS) Sponsored Research*

1. **Income** of $10,000 or more from a single for-profit company or non-profit foundation, for services that can include: salaries, consulting income, honoraria from speeches or other services that were performed, royalty payments, and stock dividends and/or interest earned, or the proceeds from any stock sales. In addition, income also includes compensation received by the University of California Health Sciences Compensation Plans.

2. **Investments** in the entity can include stocks, bonds, stock options, including margin or brokerage accounts or loans.  
   - For publicly traded entities: these investments are defined as having a market value of $10,000 or more, or exceeding a 5% ownership interest.  
   - For privately held entities: these investments are based on the amount of the investment, not market value, of either $10,000 or more exceeding a 5% ownership interest.

3. **Positions** with the entity, which can include positions as founder, partner, director, manager, officer, trustee, employee, or any other position of management with the entity.

4. **Intellectual property interest**, meaning any invention, discovery, or work of authorship, in a patent, patent application, or a copyright assigned or licensed to a party other than The Regents of the University of California.
Federal COI Reporting Requirements Matrix
Issued: November 15, 2022

**Definitions for Public Health Sponsored (PHS) Research**

5 **For a Publicly traded entity:** Income or other payment for services including salary, consultant payments, honoraria, royalty payments, dividend, loan, or any other payments or consideration with value, including payments made to the University of California Health Sciences Compensation Plans **AND** the value of any **equity interests** including any stock, stock option, or other ownership interest, as determined through reference to public prices or other reasonable measures of fair market value, during the previous 12 months which, when aggregated, exceeds $5,000.

6 **For a non-publicly traded entity:** Income including salary, consultant payments, honoraria, royalty payments, dividend, loan, or any other payments or consideration with value, including payments made to the University of California Health Sciences Compensation Plans during the previous 12 months or anticipated in the next 12 months which, when aggregated, exceeds $5,000, **AND** equity interest of any amount, including, but not limited to stock or stock options in a company that is developing, manufacturing or selling products or providing services used in clinical practice, teaching, research, administrative or committee responsibilities.

7 **Intellectual property rights and interests:** Any income (e.g., royalties or licensing fees) received from an entity, other than UC, during the 12 months prior to disclosure. This may include receipt of income such as royalties or licensing fees from an organization other than The UC Regents for use or sale of patented or copyrighted intellectual property (e.g., software, textbooks, or other scholarly works).

8 **Sponsored travel or reimbursement** made to or on behalf of, the Investigator, exceeding $5,000 during the 12 months preceding disclosure, from a for-profit or non-profit entity related to the Investigator’s Institutional Responsibilities. This includes travel paid for or reimbursed by a professional society, a company for which you are consulting, or any other for-profit or non-profit organization.

***Related positive disclosures*** mean that an Investigator’s financial interests could directly and significantly affect the design, conduct, or reporting of research.

Questions:

UC San Diego Conflict of Interest Office

coi.ucsd.edu
info-coi@ucsd.edu
(858) 534-6465