APPENDIX B: COMPLIANCE WITH DEPARTMENT OF ENERGY CONFLICT OF INTEREST, CONFLICT OF COMMITMENT, AND ORGANIZATIONAL CONFLICT OF INTEREST REGULATIONS

This Appendix to the Columbia University Policy on Financial Conflicts of Interest and Research (the "Policy") documents the policies and procedures adopted by Columbia University for compliance with the U.S. Department of Energy's ("DOE") Conflict of Interest and Conflict of Commitment Policy Requirements, codified at 2 C.F.R. Part 910, Subpart C (the "DOE Rule"), which took effect on August 17, 2026.[1]

This Appendix is University-wide. It applies to all Covered Individuals (as defined below) who propose or Conduct Research funded by DOE under the auspices of the Trustees of Columbia University in the City of New York.

This Appendix incorporates by reference and as applicable Columbia's existing conflict of commitment and procurement conflict of interest policies set forth in the Columbia University Faculty Handbook and other relevant Columbia policy.

1. Definitions

This Appendix employs the same Definitions set forth in the Policy. In addition, the following definitions apply for purposes of compliance with the DOE Rule:

a. **DOE Award:** a sponsored project awarded to the University by DOE and subject to the DOE Rule.

b. **Covered Individual:** any individual, regardless of title or position, who (i) contributes in a substantive, meaningful way to the development or execution of the scope of work of a project funded, or proposed for funding, by DOE; and (ii) is designated as a covered individual by DOE.

   DOE designates as a Covered Individual any Principal Investigator, project director, co-Principal Investigator, co-project director, or project manager, and any individual regardless of title who functionally performs any of those roles; any person designated in the applicable Notice of Funding Opportunity or award terms and conditions; and any person for whom the University submits a current-and-pending-support disclosure and/or biosketch or resume with a DOE application.

c. **DOE Conflict of Interest ("COI"):** a situation in which a Covered Individual has a DOE Significant Financial Interest that could directly and significantly affect the design, conduct, reporting, or funding of DOE Research.

[1] This version of the Appendix replaces Appendix B v.1 that complied with the requirements of the DOE Interim Conflict of Interest Policy for Financial Assistance issued December 20, 2021 ("DOE Interim Policy").

d. **DOE Conflict of Commitment ("COC"):** a situation in which a Covered Individual accepts or incurs conflicting obligations, whether foreign or domestic, between or among multiple employers or other entities. COCs may include conflicting commitments of time and effort in excess of the Covered Individual's obligations to the University or to DOE, and obligations to improperly share information with, or withhold information from, the University or DOE. Examples include, but are not limited to: current or pending employment; titled academic, professional, or institutional positions or appointments (whether or not remunerated, and whether full-time, part-time, or voluntary, including adjunct, visiting, or honorary positions); and participation in, or application to, a foreign government-sponsored talent recruitment program or similar program.

e. **DOE Organizational Conflict of Interest ("OCI"):** as defined in 2 CFR § 200.318(c)(2), a situation in which, because of relationships with a parent, affiliate, or subsidiary organization, the University is unable, or appears to be unable, to be impartial in conducting a procurement action involving that related organization.

f. **DOE Research:** Research conducted pursuant to a DOE Award.

g. **DOE Significant Financial Interest:** A Financial Interest consisting of one or more of the following interests of the Covered Individual (and those of the Covered Individual's spouse and dependent children) that reasonably appears to be related to the Covered Individual's Institutional Responsibilities:

   i. With regard to any foreign or domestic publicly traded entity, a DOE Significant Financial Interest exists if the value of any remuneration received from the entity in the twelve months preceding the disclosure and the value of any equity interest in the entity as of the date of disclosure, when aggregated, exceeds $5,000. For purposes of this definition, remuneration includes salary and any payment for services not otherwise identified as salary (e.g., consulting fees, honoraria, paid authorship); equity interest includes any stock, stock option, or other ownership interest, as determined through reference to public prices or other reasonable measures of fair market value;
   ii. With regard to any foreign or domestic non-publicly traded entity, a DOE Significant Financial Interest exists if the value of any remuneration, not otherwise disclosed as current, pending, or other support, received from the entity in the twelve months preceding the disclosure, when aggregated, exceeds $5,000, or when the covered individual (or the Covered Individual's spouse or dependent children) holds any equity interest (e.g., stock, stock option, or other ownership interest); and
   iii. Intellectual property rights and interests (e.g., patents, copyrights), upon receipt of income related to such rights and interests.
   iv. Any reimbursed or sponsored travel (i.e., that which is paid on behalf of the covered individual and not reimbursed to the Covered Individual so that the exact monetary value may not be readily available) related to their

Institutional Responsibilities that is not otherwise disclosed in current and pending or other support disclosures ("Sponsored Travel"). Sponsored Travel does not include:

- travel that is reimbursed or sponsored by a Federal, State, or local government agency of the United States; a domestic Institution of Higher Education; or a domestic research institute that is affiliated with a domestic Institution of Higher Education.
- travel funded through the University and charged to a sponsored project or departmental account, which is subject to the University's Travel Policy.

The term DOE Significant Financial Interest excludes the following:

i. salary, royalties, or other remuneration paid by the University to the Covered Individual, including intellectual property rights assigned to the University and agreements to share in royalties related to such rights;
ii. income from investment vehicles, such as mutual funds and retirement accounts, as long as the Covered Individual does not directly control the investment decisions made in these vehicles;
iii. income from seminars, lectures, or teaching engagements sponsored by a Federal, State, or local government agency of the United States, a domestic Institution of Higher Education, or a domestic research institute that is affiliated with a domestic Institution of Higher Education; or
iv. income from service on advisory committees or review panels for a Federal, State, or local government agency of the United States, a domestic Institution of Higher Education, or a domestic research institute that is affiliated with a domestic Institution of Higher Education.

h. **Institutional Responsibilities:** all professional activity for which an individual is compensated by Columbia University, including sponsored activities (e.g. sponsored research or service projects), teaching, University administrative duties, private practice, and other activities.

2. <u>Training</u>

All Covered Individuals must complete training on COI and COC prior to engaging in DOE Research and complete refresher training at least every two years. The training must cover The University's COI and COC policies and the Covered Individual's responsibilities regarding disclosures.

In addition, COI/COC training must be completed within 30 days of any of the following:

a. A Covered Individual who is new to the University must complete training no later than 30 days after their start date;
b. A Covered Individual who is found to be in noncompliance with the Policy or this Appendix must complete training within 30 days of being notified of such noncompliance;

c. In the event that the University revises the Policy, this Appendix, or COC policies in any manner that affects the responsibilities of a Covered Individual, Covered Individuals must complete training regarding the revisions within 30 days of their effective date.

The training requirement may be fulfilled by completion of:

a. the Rascal stand-alone course entitled TC1450 - Training for PHS and DOE Researchers in Financial Conflicts of Interest and Research and Conflict of Commitment; or
b. Such other trainings and refresher trainings as the University shall identify, including departmental or school trainings, other on-line trainings, or other mechanisms.

3. <u>Disclosure</u>

Annual Disclosure: Covered Individuals must disclose all Financial Interests and COCs at least annually, and certify that the information is true, complete, and accurate as required by the DOE Rule. Disclosures are filed through the Financial Interest Report in the Conflict of Interest module of the University's research administration and compliance system, Rascal, at www.rascal.columbia.edu.

Updates within 15 days: In the event that a Covered Individual acquires or discovers a new Significant Financial Interest or COC, he or she must update his or her annual disclosure (or file an Amendment form) in Rascal within 15 days.

Sponsored Travel Disclosure: Disclosures must include at a minimum the identity of the sponsor/organizer, as well as the purpose, destination, and duration of the travel. Additional information may be requested on a case-by-case basis. Covered Individuals must disclose Sponsored Travel prospectively in the annual Financial Interest Report, to the extent it is known. In addition, Covered Individuals must provide Sponsored Travel updates through an approved University mechanism. Such mechanisms include:

a. emailing the updated information to TravelUpdate@columbia.edu;
b. filing a new annual Financial Interest Report or Amendment that includes new travel information; or
c. such other mechanism that the University establishes for reporting sponsored travel updates.

4. <u>COI and COC Review</u>

COI Review: RCT will review all disclosed Significant Financial Interests and determine whether they relate to DOE Research. Where a Significant Financial Interest has been found to relate to DOE Research, the FCOI Committee shall determine whether the Significant Financial Interest is an actual, apparent, or potential COI, i.e., whether the Significant Financial Interest could directly and significantly affect the design, conduct, or reporting of the DOE Research, or other award-related activities, and, if so, what steps may be required to manage, reduce, or eliminate the COI.

COC Review: For each disclosed outside activity that may constitute a COC, the relevant school, in consultation with RCT and/or the FCOI Committee as needed, shall determine whether, such activity is, in fact, an actual, apparent, or potential COC and, if so, what steps may be required to manage, reduce, or eliminate it. Factors relevant to this determination may include, but are not limited to the nature and extent of the commitment, including time/effort, information-handling risk, and such other factors as appropriate.

Foreign Government Determination: To comply with DOE reporting obligations describe in section 7 below, for any COI or COC identified through the COI and COC Review described above, RCT must determine whether the COI or COC involves a foreign government, an instrumentality of a foreign government, or any other entity owned, funded, or otherwise controlled by a foreign government.

5. Management

COI and COC may be managed in accordance with the Policy as set forth Section G and applicable Faculty Handbook provisions concerning conflict of commitment. Such management plans shall include, among other things, how the management plan will be monitored to ensure Covered Individual compliance.

In unusual circumstances, and depending on the nature of the SFI or potential COC, the Chair of the relevant FCOI Subcommittee, with appropriate consultation with RCT, Office of the General Counsel, and members of the FCOI Committee, may conduct an expedited, interim FCOI review and implement an interim management plan if needed, provided that such expedited determinations shall be subsequently and timely reported to the full FCOI Subcommittee and reviewed as appropriate.

6. Reporting COI and COC to DOE

The University must disclose to DOE in writing:

a. any actual, apparent, or potential COI or COC that the University determines cannot be eliminated or appropriately managed or reduced; and

b. all actual, apparent, or potential COIs and COCs involving a foreign government, an instrumentality of a foreign government, or any other entity owned, funded, or otherwise controlled by a foreign government, regardless of whether the University has determined the conflict can be managed.

For conflicts described in (a) or (b) above, the University must clearly and explicitly disclose the conflict in the DOE application itself; if a Covered Individual is added to a project after the application is submitted, the University must disclose the conflict in writing to DOE before the individual begins participating in the project. If specified in the applicable funding opportunity announcement or award terms and conditions, DOE may also require the University to disclose all Covered Individuals' COIs and COCs, including those the University has determined are appropriately managed or reduced.

Annual Updates: For any COI or COC previously reported to DOE, the University shall provide DOE with an annual COI/COC report that addresses the status of the COI or COC and, if applicable, any changes to the management plan, for the duration of the DOE Award. The University must provide annual COI/COC reports to DOE for the duration of the project period (including extensions with or without funds) in the time and manner required by the term and condition of the DOE Award.

Noncompliance: If the University becomes aware that a Covered Individual failed to comply with the University's COI/COC policies or a management plan, the University must promptly notify DOE in writing of the failure to comply and of the corrective action taken or to be taken.

7. Organizational COI

If the effects of a potential or actual OCI cannot be avoided, eliminated, or mitigated, the procurement or other transaction at issue must not be made using DOE or cost share funds.

The University must disclose in writing any potential or actual OCI to DOE within 15 business days of learning of the OCI. The disclosure must include, at a minimum, the following:

a. The name, address, and website (as applicable) of the entity that presents a potential or actual OCI;
b. The relationship between the University and the entity at issue;
c. The nature of the anticipated procurement or other transaction with the parent, affiliate, or subsidiary organization; the anticipated value of the procurement or other transaction; and the basis for making the procurement or other transaction with the parent, affiliate, or subsidiary organization;
d. The basis for the University's determination regarding the existence of an OCI; and
e. How the University will avoid, eliminate, or mitigate the OCI.

8. DOE Award Subrecipients

For any DOE Award that includes a subaward to another institution ("DOE Subaward"), the written agreement between the University and subrecipient shall establish whether the COI and COC policies of the subrecipient shall apply to the subrecipient's Covered Individuals and include time periods to meet disclosure and/or COI/COC reporting requirements.
If the COI and COC policies of the subrecipient shall apply to the subrecipient's Covered Individuals, the subrecipient shall certify as part of the written agreement between the University and the subrecipient that its COI and COC policies comply with the DOE Rule.

Subrecipients must report identified COIs and COCs to the University 15 days before any DOE reporting deadline for the University, in order to enable the University to meet the DOE reporting deadline.

In the event that the subrecipient is unable to apply its own COI and COC policies, the University may choose to award the subaward to a different subrecipient, or, in rare circumstances, apply the University's Policy and this Appendix to the subrecipient.

9. Record Retention

The University shall maintain records relating to all Covered Individual disclosures of financial interests and conflicting commitments the University's review of and response to such disclosures (whether or not such disclosure resulted in a determination of a COI or COC) and all actions under the Policy and this Appendix for at least three years from the date the final expenditures report is submitted to the DOE or such other date as is required by law.

If any litigation, claim, financial management review, or audit is started before the expiration of the 3-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.

10. Institutional Official

The Executive Vice President for Research ("EVPR") is the Institutional Official with overall responsibility for compliance with the DOE Rule. The EVPR has delegated to RCT the responsibility for COI screening of disclosure forms and escalation to the FCOI Committee, and for determinations as to whether a particular disclosure constitutes a COI to the FCOI Committee.

For each disclosed outside activity that may constitute a COC, the relevant vice dean or director, in consultation with RCT and/or the FCOI Committee as needed, shall determine whether an activity constitutes an actual, apparent, or potential COC.