



# Foreign Gifts Reporting Compliance & Submission Guidance

Prepared by the  
State University System of Florida Board of Governors  
Office of Inspector General and Director of Compliance  
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## Introduction

During the 2021 Legislative Session, the Florida Legislature passed House Bill 7017, requiring greater disclosure of foreign support for public entities, scrutiny of grant applicants and vendors of goods and services with certain foreign connections, and thorough scrutiny of foreign applicants for research positions as well as of foreign travel and activities of employees of major research institutions.

Specifically, the 2021 House Bill created five new laws related to the following:

- International Cultural Agreements,
- Foreign Gift Reporting,
- Screening Foreign Researchers,
- Foreign Travel; Research Institutions and
- Foreign Gifts and Contracts (for State Agencies).

The provisions of the bill took effect July 1, 2021. In subsequent Legislative sessions, changes have been made to the laws. This document is focused only on the foreign gifts reporting requirements as stated in section 1010.25, Florida Statutes. For information related to other foreign influence legislation, please refer to the Guidelines webpage of the Board of Governors website under the Regulations menu option.

## Foreign Gift Reporting

### Overview

Section 1010.25, Florida Statutes, requires institutions of higher education (IHE) to disclose direct or indirect gifts from a foreign source with a value of \$50,000 or more received or pledged during a single fiscal year to the Board of Governors on a semi-annual basis. The law defines gifts as the provision, or conditional or unconditional pledge, of any of the following:

- Contract,
- Gift,
- Grant,
- Endowment,
- Award,
- Donation of money or property of any kind, or
- Any combination thereof.

A pledge means a promise, an agreement, or an expressed intention to give a gift.

IHE's must report contracts meeting the reporting threshold when:

- The IHE purchases, leases, or barter for property or services from a **foreign country of concern**; or
- **Any** foreign source purchases, leases, or barter for property or services from an IHE.

As such, IHEs must report purchases, research subawards or other subcontracts meeting the reporting threshold when they are purchasing, subawarding, or subcontracting with a foreign country of concern.

The reporting requirements apply to the universities' affiliate and direct-support organizations, as well as the following organizations who must coordinate the submission of their foreign gift reporting through the designated university below:

- Shands Teaching Hospital and Clinics – University of Florida;
- Consortium for Medical Marijuana Clinical Outcomes Research – University of Florida;
- H. Lee Moffitt Cancer Center and Research Institute - University of South Florida; and
- Florida Institute for Human and Machine Cognition (IHMC) – University of West Florida.

The law specifies the type of information that must be disclosed, which includes information about the source, value, timing, purpose, and any conditions or restrictions of the gift. There are exemptions to the disclosure requirements for information that is deemed confidential or exempt by state or federal law.

Oversight and accountability were built into the law through the following provisions:

- Recurring inspection or audit requirements by the Board of Governors' Inspector General;
- Enforcement and sanctions by the Board of Governors or other external parties for noncompliance;
- Civil penalties for noncompliance; and
- Rewards for those who make a report of undisclosed foreign gifts.

## Filing Specifications

Foreign gift reporting will be submitted using the Information Requests System, which is accessible through an Okta (Single Sign-On) Portal. Submissions are required to be made semi-annually by January 31 (for gifts subject to reporting between July 1<sup>st</sup> and December 31<sup>st</sup> of the previous year) and by July 31<sup>st</sup> (for gifts subject to reporting between January 1<sup>st</sup> and June 30<sup>th</sup> of the same year). If, after the collection period deadline, an IHE identifies a foreign gift required to have been included in its foreign

gifts submission but was omitted, the IHE should contact the Board of Governors' Office of Inspector General and Director of Compliance (OIGC) for further guidance as soon as practicable.

If a foreign source provides more than one gift directly or indirectly to an IHE in a single fiscal year and the total value of those gifts is \$50,000 or more, all gifts received from that foreign source must be reported. Those gifts should be reported for the collection period in which the total value met the reporting threshold. For example, if a foreign source provides a gift between July 1<sup>st</sup> and December 31<sup>st</sup> that is less than \$50,000, it does not need to be reported by January 31<sup>st</sup>. If a subsequent gift is provided by that same foreign source between January 1<sup>st</sup> and June 30<sup>th</sup> that increases the total gift amount to \$50,000 or more, both gifts should be included in the report submitted by July 31<sup>st</sup>.

When an IHE receives a foreign gift indirectly through a clinical research organization (CRO) or other third-party contract management company, the foreign gift and source information reported should reflect that of the prime sponsor(s) or contracting companies, not the CRO or other third-party contract management company. This may require IHEs to report gifts or gift agreements with domestic CROs if the prime sponsor is a foreign source and cumulative funds from that sponsor meet the reporting threshold. IHEs may use the comments section of the reporting template to note the gift is an indirect gift and to identify the CRO or other third-party contract management company.

Similarly, SUS IHEs should conduct proper due diligence regarding gifts to determine whether the source of the gift is a subsidiary of a foreign source and thus subject to the reporting requirements as an indirect gift if the value of the gift exceeds the reporting threshold.

In the event of a traditional pledge that meets the reporting threshold and may be paid over time through installment payments, SUS IHEs must report the pledge at the time of the obligation. They do not have to subsequently report each installment payment of the pledge.

In the event of a "pledged" contract (i.e., clinical trial or research agreements), SUS IHEs should report those when the contracts are signed/executed if the total value of the contract meets the reporting threshold. Contracts with an indeterminate value at the time of signature/execution should be reported when the SUS IHE receives the funds under the contract and is able to determine that the value meets the reporting threshold.

Each university will upload a data file, using the Excel template provided by the Board Office, and then attach a copy of the corresponding gift agreement documentation for each gift included in the submission. In the case of student sponsorships, use the

provided *Student Sponsorship Summary Form* as the supporting documentation for any student sponsorships included in the submission (see Appendix B). The uploaded PDF should include the Student Sponsorship Summary Form and a copy of a sample sponsorship letter for the sponsoring entity.

SUS IHEs should ensure that any supporting documentation included with their foreign gift reports is redacted only to the extent permissible under federal or state law. Although section 1010.25, Florida Statutes, references the protections from disclosure in accordance with section 1004.22(2), Florida Statutes, SUS IHEs must identify all statutes used as the basis for the redactions (including the Family Educational Rights and Privacy Act, or "FERPA"). When supporting documentation includes redactions, it must be accompanied by an abstract that provides a description of the redacted information such that the information remains protected, but the appropriateness of the redaction can be ascertained.

### Audit Requirements

The Board of Governors' Office of Inspector General and Director of Compliance (OIGC) must conduct annual audits or inspections to determine the IHE's compliance with the foreign gift reporting requirements. During the course of the audits or inspections, OIGC staff will coordinate with each SUS IHE's Chief Compliance Officer to obtain additional information to validate the accuracy and completeness of what was disclosed and what is included in the gift agreement for the samples selected for review, as necessary.

## Appendix A

The definitions below may include additional procedural information or tips and are also available in the Information Request System (IRS) Excel reporting Template, *Foreign Gifts and Contract Documents*.

### Foreign Gifts Reporting Definitions

**Abstract** – A brief summary of the gift agreement documentation to help the reader quickly ascertain the *gift's* purpose. The abstract should be combined with the redacted gift agreement documentation and should appear at the beginning of the PDF.

**Affiliate Organization** – Any entity under the control of or established for the benefit of an organization required to report foreign gifts in accordance with statute, including a *direct support organization*. [Section 1010.25(1)(a), Florida Statutes]

**Amount\_Per\_Transaction [data element]** – This field captures the monetary amount of an individual *gift*.

**Beneficiary [data element]** – In this field, identify the persons or organization for whom the *gift* is explicitly intended to benefit. If the *gift* is intended to benefit a college, department, or other sub-unit of the institution of higher education, identify the college, department, or other sub-unit in this field.

**Comments [data element]** – If there is any additional information you would like to provide, enter that information in the comments.

**Contract** – Any agreement for the acquisition by purchase, lease, or barter of property or services by the foreign source, for the direct benefit or use of either of the parties, and any purchase, lease, or barter of property or services from a *foreign country of concern* as defined in section 286.101(1)(b), Florida Statutes. [Section 1010.25(1)(b), Florida Statutes] This means purchases by an institution of higher education from a foreign country of concern should be reported, and any purchases made by a foreign source (not just from a country of concern) from an institution of higher education must be reported.

**Contract\_Start\_Date [data element]** – This date should reflect the specified start date or effective date of a *contract*, if the *gift* received was a *contract* as noted in the Gift Type field.

**Contract\_End\_Date [data element]** – This date should reflect the specified end date or termination date of a *contract*, if the *gift* received was a *contract* as noted in the Gift Type field.

**Country\_of\_Foreign\_Source [data element]** – This data is required. If the source is an individual, designate the country of residence or domicile.

***Date\_Gift\_Contract\_Received [data element]*** – In the case of a *gift* or *restricted gift*, this date should be the date the gift was received by the IHE, or the date of the pledge or obligation. In the case of a *contract*, this date should be the last signature date of the contract or on the most recent amendment for contracts with subsequent amendments. In the case of *student sponsorships*, for the spreadsheet, use the last date in the collection period as the date the sponsorship was received; the Student Sponsorship Summary Form is used to capture individual transaction dates. For example, for student sponsorships received during the collection period of July 1, 2021 – December 31, 2021, enter December 31, 2021, in the spreadsheet as the date received; individual transaction dates of actual sponsorship payments should be entered in the table on the Student Sponsorship Summary Form.

***Direct Support Organization (DSO)*** – An organization which is:

1. A Florida corporation not for profit incorporated under the provisions of chapter 617 and approved by the Department of State.
2. Organized and operated exclusively to receive, hold, invest, and administer property and to make expenditures to or for the benefit of a state university in Florida or for the benefit of a research and development park or research and development authority affiliated with a state university and organized under part V of chapter 159.
3. An organization that a state university board of trustees, after review, has certified to be operating in a manner consistent with the goals of the university and in the best interest of the state. Any organization that is denied certification by the board of trustees shall not use the name of the university that it serves. [Sections 1010.25(1)(c); 1004.28(1)(a), Florida Statutes]

***Document\_Type [data element]*** – This field specifies whether a copy of the gift agreement is being provided **or** whether an abstract and redacted copy of the gift agreement is provided.

If submitting an *abstract* and a redacted copy of the gift agreement, combine the *abstract* and the redacted agreement into one PDF file for upload. The *abstract* should precede the redacted gift agreement in the PDF.

Some institutions have reported circumstances of foreign gifts being received without any type of "agreement." All "*gift*" questions must be answered, and a placeholder file must be created and uploaded if there is no existing agreement. This can be a memo explaining there is no formal agreement associated with the *gift*; this memo should be uploaded under the "Gift Agreement" document type.



In the case of Student Sponsorships, upload the Student Sponsorship Summary Form (using the provided template) under the "Gift Agreement" document type. **Do not include protected FERPA information or student names/ID numbers.**

***Filename [data element]*** – This field contains the file name of the gift agreement or other supporting documentation. The file name entered must match exactly with the name of the PDF document uploaded for the disclosure. The file size cannot exceed 20 MB. File names are limited to 100 characters.

***Foreign Countries of Concern*** – Foreign country of concern means the People's Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolás Maduro, or the Syrian Arab Republic, including any agency of or any other entity under significant control of such foreign country of concern. [Section 286.101(1)(b), Florida Statutes]

***Foreign Government*** – The government of any country, nation, or group of nations, or any province or other political subdivision of any country or nation, other than the government of the United States or the government of a state or political subdivision, including any agent of such foreign government. [Section 1010.25(1)(d), Florida Statutes]

***Foreign Source*** –

1. A *foreign government* or an agency of a *foreign government*.
2. A legal entity, governmental or otherwise, created solely under the laws of a foreign state or states.
3. An individual who is not a citizen or a national of the United States or a territory or protectorate of the United States.
4. An agent, including a subsidiary or an affiliate of a foreign legal entity, acting on behalf of a *foreign source*. [Section 1010.25(1)(e), Florida Statutes]

***Foreign\_Source\_Name [data element]*** – The name of the *foreign source* providing the *gift*.

***Gift*** – Any *contract*, gift, grant, endowment, award, or donation of money or property of any kind, or any combination thereof, including a conditional or an unconditional pledge of such *contract*, gift, grant, endowment, award, or donation. For purposes of this paragraph, the term "pledge" means a promise, an agreement, or an expressed intention to give a gift. [Section 1010.25(1)(f), Florida Statutes]

***Gift\_Recipient – [data element]*** – This field is used to specify the recipient of the *gift*, whether that is the university or another *institution of higher education (IHE)*. If the recipient is another *IHE*, provide the name of the *IHE*. For example, if a *DSO* is the

recipient, put the name of the *DSO* in this field. If a college, department, or other sub-unit of the university is the recipient, then list the university as the recipient but note the college, department, or other sub-unit in the *Beneficiary* field.

***Gift\_Type [data element]*** – This field is used to specify the type of *gift* or *contract* received. Choose between the following:

1. \*Gift
2. Restricted Gift
3. Contract
4. Restricted Contract
5. \*\*Student Sponsorship

\* Some institutions have reported circumstances of foreign *gifts* being given without any type of 'agreement.' All '*gift*' questions must be answered, and a placeholder file must be created and uploaded if there is no existing agreement.

\*\*See *document type* (data element) definition for additional information.

***Institution of Higher Education ("IHE")*** – A state university, an entity listed in subpart B of part II of chapter 1004 that has its own governing board, a Florida College System institution, an independent nonprofit college or university that is located in and chartered by the state and grants baccalaureate or higher degrees, any other institution that has a physical presence in the state and is required to report foreign *gifts* or *contracts* pursuant to 20 U.S.C. s. 1011f, or an affiliate organization of an *institution of higher education*. [Section 1010.25(1)(g), Florida Statutes]

***Restricted or Conditional Gift or Contract*** – Any endowment, *gift*, grant, *contract*, award, present, or property of any kind which includes provisions regarding:

1. The employment, assignment, or termination of faculty;
2. The establishment of departments, centers, research or lecture programs, or new faculty positions;
3. The selection or admission of students; or
4. The award of grants, loans, scholarships, fellowships, or other forms of financial aid restricted to students of a specified country, religion, sex, ethnic origin, or political opinion.

Examples of restricted gifts are tuition payments from Saudi Arabia for just students from that country or foundation gifts given for the purpose of establishing new departments, centers, research or lecture programs, or new faculty positions.

***Restrictions/Conditions [data element]*** – This series of questions identifies which restrictions or conditions apply to a *gift* or *contract*.

***Control\_Curricula [data element]*** – If the agreement or *contract* contains any conditions, requirements, restrictions, or terms regarding the control of curricula, enter “Yes.” If it does not contain any conditions, requirements, restrictions, or other terms regarding the control of curricula, enter “No.”

***Control\_Faculty [data element]*** – If the agreement or *contract* contains any conditions, requirements, restrictions, or terms regarding the control of faculty enter “Yes.” If it does not contain any conditions, requirements, restrictions, or other terms regarding the control of faculty enter “No.”

***Control\_Student\_Admissions [data element]*** – If the agreement or *contract* contains any conditions, requirements, restrictions, or terms regarding the control of student admissions enter “Yes.” If it does not contain any conditions, requirements, restrictions, or other terms regarding the control of student admissions, enter “No.”

***Control\_Student\_Fees [data element]*** – If the agreement or *contract* contains any conditions, requirements, restrictions, or terms regarding the control of student fees, enter “Yes.” If it does not contain any conditions, requirements, restrictions, or other terms regarding the control of student fees, enter “No.”

***Contingencies\_Public\_Position [data element]*** – If the agreement or *contract* contains any contingencies placed upon the institution of higher education to take a specific public position, enter “Yes.” If it does not contain any such contingencies, enter “No.”

***Contingencies\_Honorary\_Degree [data element]*** – If the agreement or *contract* contains any contingencies placed upon the institution of higher education to award an honorary degree, enter “Yes.” If it does not contain any such contingencies, enter “No.”

***Statutory\_Exemption [data element]*** – If a redacted copy of the gift agreement is being provided due to information being confidential or privileged by law, this field asks for the federal or state statutory exemptions pertaining to the confidential or privileged provisions. If a redacted copy is provided, this field will be required. **Provide ALL relevant statutory references.**

***Type\_of\_Foreign\_Source [data element]*** – This field is to specify whether the source of the *gift* is a governmental or private/non-governmental entity.

***U\_RESV\_1 [data element]*** – A field used by the institution to track each record in the submission. If the Board Office has an issue with a specific record, this field may be used to assist in identifying the record in question.

## Appendix B

**Instructions: Convert this form to a PDF when finished and include as part of the PDF a sample sponsorship letter for this sponsoring entity. Please redact information that is confidential or exempt, as well as identifying student information.**

### Foreign Gift Reporting: Student Sponsorship Summary Form

Institution of Higher Education: \_\_\_\_\_

Foreign Source Name: [Example: Name of Sponsoring Entity] \_\_\_\_\_

Country of Foreign Source: [Example: Country of Sponsoring Entity] \_\_\_\_\_

Sponsoring Entity's Address: \_\_\_\_\_

Fiscal Year: [Example: July 1, 2024 – June 30, 2025] \_\_\_\_\_

Collection Period End Date: [Example: December 31, 2024] \_\_\_\_\_

Aggregate Payment Received: \_\_\_\_\_ [Example:

The sum of the individual transactions listed in the table below, i.e., \$18,360]

Student Count: [Example: 2] \_\_\_\_\_

Please list in the table below the amount per transaction for each student covered under this sponsorship. (Add rows/include additional pages, if needed.)

Transaction	Amount Per Transaction	Date Gift Received
Example: Student 1	\$10,500	8/15/2022
Example: Student 2	\$7,860	9/01/2022

Purpose: [Example: Covers tuition, fees, & insurance for sponsored students.] \_\_\_\_\_

Restrictions: [Example: Payment not meant to cover costs associated with online courses or majors/programs other than those specified.] \_\_\_\_\_



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