

## 21.05.02 Federal Reporting of Foreign Gifts, Donations, Grants, Endowments and Contracts



Revised [August 19, 2020](#)

Next Scheduled Review: August 19, 2025

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### Regulation Summary

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Member academic institutions of The Texas A&M University System (system) have certain federal disclosure requirements when they accept gifts from foreign sources. The failure of member academic institutions to properly comply with the federal disclosure requirements for gifts from foreign sources can result in sanctions and financial risk to the institution.

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### Definitions

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Click to view [Definitions](#).

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### Regulation

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1. If a member academic institution receives a gift, donation, grant or endowment (GDGE) from, or enters into a contract with, a foreign source or receives indirectly these benefits from an intermediary acting on behalf of the institution, the value of which is \$250,000 or more, considered alone or in combination with all other GDGEs from, or contracts with, that foreign source within a calendar year, the member academic institution must file a disclosure report with the U.S. Secretary of Education on January 31 or July 31, whichever is sooner.
  - 1.1 The report for a GDGE received from, or a contract entered into with, a foreign source other than a foreign government must include the aggregate dollar amount of the GDGE or contract attributable to a particular country. The country to which a GDGE or contract is attributable is the country of citizenship or, if unknown, the principal residence for a foreign source who is a natural person, and the country of incorporation or, if unknown, the principal place of business for a foreign source which is a legal entity.
  - 1.2 The report for a GDGE received from, or a contract entered into with, a foreign government must include the aggregate amount of all GDGEs and/or contracts received from that foreign government.
2. Notwithstanding the provisions of Section 1, if a member academic institution receives a restricted or conditional GDGE or contract from a foreign source, the member academic institution must provide a report to the U.S. Secretary of Education.

- 2.1 The report of a restricted or conditional GDGE or contract received from a foreign source other than a foreign government must disclose:
- (a) the amount, the date, a description of conditions or restrictions and a true copy of the gift or contract;
  - (b) the country of citizenship or, if unknown, the principal residence for a foreign source who is a natural person; and
  - (c) the country of incorporation or, if unknown, the principal place of business for a foreign source which is a legal entity.
- 2.2 The report of a restricted or conditional GDGE or contract received from a foreign government must include the amount, the date, a description of conditions or restrictions and the name of the foreign government.

### 3. Relation to Other Reporting Requirements

The U.S. Department of Education will accept a copy of a report required by any other department, agency or bureau of the Executive Branch in lieu of a report required by Sections 1 and 2 if the report contains requirements substantially similar to those in Title 20, United States Code, Section 1011f.

### 4. Failure to Comply with Federal Reporting Requirements

If a member academic institution fails to file a required disclosure statement with the U.S. Secretary of Education, the U.S. Attorney General may bring suit to compel compliance. The member academic institution may be liable for the payment of full costs to obtain compliance.

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## **Related Statutes, Policies, or Requirements**

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20 U.S.C. § 1011f, *Disclosures of Foreign Gifts*

[System Policy 21.05, Gifts, Donations, Grants and Endowments](#)

[System Regulation 21.05.01, Gifts, Donations, Grants and Endowments](#)

Prior to the May 2011 version, this regulation was numbered as:  
System Regulation 25.07.02, *Reporting of Foreign Contracts, Gifts, Donations, Grants and Endowments*

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## **Member Rule Requirements**

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A rule is not required to supplement this regulation.

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## **Contact Office**

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