

INTRODUCTION

Hello, and welcome to the wonderful world of foreign gifts and contracts (FGC)!

In Florida, two laws govern the FGC reporting process: a state law, [Section 1010.25](#), Florida Statutes, and a federal law, Section 117 of the Higher Education Act of 1965, [20 U.S.C. 1011f](#). Additional guidance on the state law is provided by Florida Board of Governors Regulation [9.012](#).

At the University of Florida (UF), the responsibility for compliance with FGC reporting is shared throughout the enterprise. UF Compliance and Ethics (UFCE) maintains compliance oversight for these efforts, but much of the work is done at the operational level. This FGC User's Guide (Guide) is designed to help college/units/operational partners understand their responsibilities throughout the FGC reporting process.

WHAT'S INCLUDED IN THIS GUIDE

The Guide focuses on the following steps within the FGC reporting process:

1. [Determining if a potential contract partner, donor, or vendor is a Foreign Source](#)
2. [Tracking reportable transactions with your Foreign Sources](#)
3. [Completing the FGC Spreadsheet, if applicable](#)
4. [Completing the FGC Reporting Tool](#)

Note: At the bottom of each page, you will find navigational links to key elements of the Guide.

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GLOSSARY

CONTRACT

Florida definition: 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 country of concern as defined by §286.101(1)(b). [§1010.25\(1\)\(b\)](#), Fla. Stat.

Federal definition: 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. [Section 117 of the Higher Education Act, 20 U.S.C. 1011f\(h\)\(1\)](#)

CONTRACT END DATE

The Contract End Date depends on whether an agreement has a specific expiration date.

AGREEMENTS WITH SPECIFIC EXPIRATION DATES:

If an agreement contains an expiration date, it is usually found in one of two locations:

- At the beginning of the agreement, or
- In a “term and termination” clause (which is usually found toward the end of the agreement).

Specific expiration dates are usually written in one of two ways:

- As a specific date (e.g., This agreement expires on January 14, 2027), or
- As the end of a specific period (e.g., This agreement expires forty-eight (48) months from the Effective Date).
- Note: Amendments may alter an agreement’s expiration date.

If an agreement has a specific expiration date, use this as the Contract End Date.

AGREEMENTS WITHOUT SPECIFIC EXPIRATION DATES:

If an agreement contains no specific expiration date, it is usually open-ended.

- Example: Research agreements which include specific language that they continue until the underlying work is complete are considered open-ended agreements.
- Most reporting units create administratively imposed “end dates” for these agreements. Reporting units use the dates for a variety of internal purposes, such as conducting administrative reviews.

If an agreement has no specific expiration date, use the administratively imposed “end date” as the Contract End Date.

FOREIGN COUNTRY OF CONCERN

Florida definition: the People’s Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People’s Republic of Korea (North Korea), the Republic of Cuba, the Venezuelan regime of Nicolas Maduro, and the Syrian Arab Republic, including any agency of or other entity under significant control of such foreign country of concern. [§286.101\(1\)\(b\)](#), Fla. Stat.

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FOREIGN GOVERNMENT

Florida definition: 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.

[§1010.25\(1\)\(d\)](#), Fla. Stat.

FOREIGN SOURCE

Florida and federal definition:

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](#).

[§1010.25\(1\)\(e\)](#), Fla. Stat.

[Section 117 of the Higher Education Act, 20 U.S.C. 1011f\(h\)\(2\)](#)

GIFT

Federal definition: Any gift of money or property. [Section 117 of the Higher Education Act, 20 U.S.C. 1011f\(h\)\(3\)](#)

Florida definition: Any contract, gift, grant, endowment, award, or donation of money or property of any kind, or any combination thereof, including a conditional or 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. [§1010.25\(1\)\(f\)](#), Fla. Stat.

REPORTABLE RESTRICTION OR CONDITION

A condition that makes a gift or contract a Restricted or Conditional Gift or Contract. Specifically, provisions regarding any of the following:

- The employment, assignment, control, or termination of faculty;
- The establishment of departments, centers, research or lecture programs, or new faculty positions;
- The selection, control, or admission of students;
- 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;
- The control of curricula;
- The control of student fees;
- Any contingencies placed upon the institution to take a specific public position, and
- Any contingencies placed upon the institution to award an honorary degree.

[Section 117 of the Higher Education Act, 20 U.S.C. 1011f\(h\)\(5\)](#)

[Florida Board of Governors. Foreign Gifts Reporting Compliance & Submission Guidance. \(2024\).](#)

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RESTRICTED OR CONDITIONAL GIFT OR CONTRACT

Florida and federal definition:

Any endowment, gift, grant, contract, award, present, or property of any kind which includes provisions regarding:

- The employment, assignment, or termination of faculty;
- The establishment of departments, centers, research or lecture programs, or new faculty positions;
- The selection or admission of students; or
- 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.

[Section 117 of the Higher Education Act, 20 U.S.C. 1011f\(h\)\(5\)](#)

[Florida Board of Governors. *Foreign Gifts Reporting Compliance & Submission Guidance*. \(2024\).](#)

BASICS OF FGC LAWS

FGC laws require institutions of higher education, like UF, to report information about their financial transactions with [Foreign Sources](#) to the government. These laws increase transparency and accountability and, at the same time, reduce the potential for foreign influence on academic freedom and national security.

Florida law requires the disclosure of gifts or contracts totaling \$50,000 or more from a [Foreign Source](#) within a *fiscal* year (July 1 – June 30).

Federal law requires the disclosure of gifts or contracts totaling \$250,000 or more from a [Foreign Source](#) within a *calendar* year (January 1 – December 31).

To determine if these thresholds are met, UFCE aggregates all gifts from and contracts with the same [Foreign Source](#) throughout the UF enterprise.



Example: In the same reporting period, a [Foreign Source](#) donates \$10,000 to the UF College of Education, donates \$20,000 to the UF College of Law, pays \$19,500 in royalties to UF Innovate, and pays \$1,000 to attend conferences at UF. Individually, none of these transactions reach the state's \$50,000 threshold. However, all these transactions must be reported to the state because, when aggregated ($\$10,000 + \$20,000 + \$19,500 + \$1,000 = \$50,500$), the threshold is met.

Both Florida and federal laws require FGC reports to be submitted semiannually, in January and July. Reports to the federal government are submitted to the U.S. Department of Education (ED). Reports to the state government are submitted to the Florida Board of Governors (BOG).

REPORTING STEPS

STEP 1: DETERMINING IF A POTENTIAL CONTRACT PARTNER, DONOR, OR VENDOR IS A *FOREIGN SOURCE*.

THE BASICS:

The FGC reporting process begins when UF starts *discussions* with a potential contract partner, donor, or vendor (collectively, potential partner). UF must exercise appropriate due diligence to determine whether the potential partner is a *Foreign Source* whose transactions with UF must be tracked and reported.

A CLOSER LOOK 🔍:

Completing this step requires an understanding of the following concepts:

- What is a *Foreign Source*?
- What reasonable steps are required to determine if a potential partner is a *Foreign Source*?

WHAT IS A *FOREIGN SOURCE*?

The *state* and *federal* law definitions of *Foreign Source* are very similar. A *Foreign Source* is an entity falling into one of these four categories:

1. A foreign government (e.g., Mexico) or an agency of a foreign government (e.g., the Higher Education Commission of Pakistan).
2. A legal entity, created solely under the laws of a foreign state or states.
 - This includes business entities, such as corporations and partnerships, headquartered in a foreign state (e.g., AstraZeneca which is headquartered in England) and non-agency governmental entities, such public universities (e.g., Peking University in China).
3. An individual who is not a U.S. citizen or national.
 - U.S. nationals are individuals born in certain U.S. territories or protectorates.
4. An agent, including a subsidiary or an affiliate of a foreign legal entity, acting on behalf of a *Foreign Source*.
 - ⚠️ U.S.-based companies **can** be *Foreign Sources* under the following circumstances:
 - i. When acting as *agents* for *Foreign Sources* by performing functions on their behalf, such as paying fees or overseeing contract administration.
 - ii. When they are wholly owned *subsidiaries* of a foreign-based parent company.

DETERMINING IF A POTENTIAL PARTNER IS A *FOREIGN SOURCE*

Reporting units must determine if their potential partner falls into one of the categories above, making it a *Foreign Source*.

FLOWCHART FOR DETERMINING IF A COMPANY IS A *FOREIGN SOURCE*

Reporting units can use the following questions to determine if a company is a *Foreign Source*:

Question 1: Where is the potential partner incorporated?

- If the potential partner is incorporated in a foreign country, **the potential partner is a *Foreign Source*.**
- If the potential partner's country of incorporation is unknown, **move to question 2.**
- If the potential partner is incorporated in the United States and it is owned by another business, **move to question 3.**
- If the potential partner is incorporated in the United States and it is not owned by another business, **the potential partner is not a *Foreign Source*.**

Question 2: Where is the potential partner's principal place of business?

- If the potential partner's principal place of business is a foreign country, **the potential partner is a *Foreign Source*.**
- If the potential partner's principal place of business is the United States and it is owned by another business, **move to question 3.**
- If the potential partner's principal place of business is the United States and it is not owned by another business, **the potential partner is not a *Foreign Source*.**

Question 3: If the potential partner is owned by another company, where is the parent company incorporated?

- If the parent business is incorporated in a foreign country, **the potential partner is a *Foreign Source*.**
- If the parent business' country of incorporation is unknown, **move to question 4.**
- If the parent business is incorporated in the United States, **the potential partner is not a *Foreign Source*.**

Question 4: If the potential partner is owned by another company, where is the parent business' principal place of business?

- If the parent business' principal place of business is a foreign country, **the potential partner is a *Foreign Source*.**
- If the parent business' principal place of business is the United States, **the potential partner is not a *Foreign Source*.**

Because businesses are regularly bought and sold, this investigation should be conducted each time a new gift or contract is established – even if the potential partner is well-known to the reporting unit.

WHICH POTENTIAL PARTNERS DO REPORTING UNITS INVESTIGATE?

Reporting units investigate potential partners whose gifts or contracts they process directly. Investigations into potential partners whose gifts or contracts are processed through a central office (such as Procurement, the Division of Sponsored Programs, or the UF Foundation) are conducted by the processing office.

HOW TO INVESTIGATE WHETHER A POTENTIAL PARTNER IS A FOREIGN SOURCE

Asking the potential partner if they fall into any of the above-mentioned categories may constitute *part* of an investigation. However, reporting units should also conduct independent research as outlined below.

D&B HOOVERS – A USEFUL INVESTIGATORY TOOL

A helpful tool for determining a business' corporate parents is D&B Hoovers, operated by Dun & Bradstreet. This database, available to all UF employees through the [UF Business Library](#), provides corporate data for hundreds of millions of companies.

Accessing D&B Hoovers database:

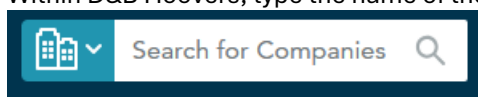
1. Connect to the internet (a) through EduRoam or (b) while logged into your GatorLink account through the VPN.
2. Go to the [UF Business Library](#).
3. From the list of icons in the middle of the page - click on the ampersand symbol:



4. This will automatically log you into the D&B Hoovers' database. If you experience issues, close your browser and begin again with step 2. If restarting your browser does not work, try clearing out your browser's cache.

Searching the D&B Hoovers database:

1. Within D&B Hoovers, type the name of the potential partner in the Search for Companies bar.



 **Pro Tip:** For more thorough results, do not include in your search the business-related abbreviations a company might have at the end of its name (e.g., LLC, Inc., Co., Corp., or Ltd.).

2. From the results, find the specific company whose data you want to review.
 Corporations often have numerous subsidiaries or companies with the same name, so find the result with an address that matches the potential partner.
3. Once on the correct company's page, click on "Corporate Family" (on the left side of the page).

[Company Summary](#)

[Site Contacts](#)

[All Contacts](#)

[Contact Decision Matrix](#)



[Corporate Family](#)

[Corporate Overview](#)

 D&B Hoovers is not 100% accurate. As such, it is important to also examine other companies with the same name as your potential partner, especially those located in a [Foreign Country of Concern](#). This will allow you to identify corporate lineage that D&B Hoovers may have missed.

UNDERSTANDING THE RESULTS

1. Larger companies may have hundreds of entities within their corporate family.
 - a. For example, when the search described below was conducted, Medtronic Public Limited Company (Medtronic) had 633 Corporate Family members.

Corporate Family 

633 Total Corporate Family Members Create A List Download

Expand All	Collapse		Company Name	Ownership Type	City	State Or Province	C
☐	☒	HO	MEDTRONIC PUBLIC LIMITED COMPANY	Public	Galway	Ireland	
☐	☐	HO	Medtronic, Inc.	Private	Minneapolis	Minnesota	United S
☐	☐	S	Medtronic México, S. de R.L. de C.V.	Private	Tijuana	Baja California	Mexico
☐	☐	HO	Medtronic Minimed, Inc.	Private	Northridge	California	United S
☐	☐	HO	Covidien Holding Inc.	Private	Minneapolis	Minnesota	United S
☐	☐	S	Medtronic Spine LLC	Private	Sunnyvale	California	United S
☐	☐	HO	Medtronic Sofamor Danek USA, Inc.	Private	Memphis	Tennessee	United S
☐	☐	HO	Medtronic Xomed, Inc.	Private	Jacksonville	Florida	United S

2. Each indentation within the list represents a different level of corporate ownership.
 - a. Thus, Medtronic Public Limited Company (located in Galway, Ireland) is the direct corporate parent of Medtronic, Inc. in Minneapolis, Minnesota.
 - b. Medtronic, Inc in Minneapolis, Minnesota, in turn, is the direct corporate parent of Medtronic Mexico S. de R.L. de C.V. (Tijuana, Mexico), Medtronic Minimed, Inc. (Northridge, California), Covidien Holdings, Inc. (Minneapolis, Minnesota) and any other companies listed on that same level.
 - c. **Note:** Companies on the same corporate level as one another do not own one another, even if one is listed directly above the other. Thus, Covidien Holding, Inc. is not the corporate parent of Medtronic Spine LLC (Sunnyvale, California); instead, Medtronic, Inc. (Minneapolis, Minnesota) is the corporate parent of both companies.
3. To determine if the business is a [Foreign Source](#) go through the following questions:

Question 1: Where is the potential partner incorporated?

 - If the potential partner is incorporated in a foreign country, **the potential partner is a [Foreign Source](#).**
 - If the potential partner's country of incorporation is unknown, **move to question 2.**
 - If the potential partner is incorporated in the United States and it is owned by another business, **move to question 3.**
 - If the potential partner is incorporated in the United States and it is not owned by another business, **the potential partner is not a [Foreign Source](#).**

Question 2: Where is the potential partner's principal place of business?

- If the potential partner's principal place of business is a foreign country, **the potential partner is a [Foreign Source](#).**
- If the potential partner's principal place of business is the United States and it is owned by another business, **move to question 3.**
- If the potential partner's principal place of business is the United States and it is not owned by another business, **the potential partner is not a [Foreign Source](#).**

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Question 3: If the potential partner is owned by another company, where is the parent company incorporated?

- If the parent business is incorporated in a foreign country, **the potential partner is a [Foreign Source](#).**
- If the parent business' country of incorporation is unknown, **move to question 4.**
- If the parent business is incorporated in the United States, **the potential partner is not a [Foreign Source](#).**

Question 4: If the potential partner is owned by another company, where is the parent business' principal place of business?

- If the parent business' principal place of business is a foreign country, **the potential partner is a [Foreign Source](#).**
- If the parent business' principal place of business is the United States, **the potential partner is not a [Foreign Source](#).**

4.  Laws related to foreign gifts and contracts are regularly evolving. UFCE follows these laws closely and will alert reporting partners if their investigation obligations expand beyond a potential partner's corporate parents.

STEP 2: TRACKING REPORTABLE TRANSACTIONS WITH IDENTIFIED *FOREIGN SOURCES*.

THE BASICS:

Once a potential partner is identified as a *Foreign Source*, reporting units should identify of all reportable transactions with that partner and report them to UFCE during the bi-annual reporting periods.

A CLOSER LOOK 🔍:

Completing Step 2 requires an understanding of the following concepts:

- What transactions are reportable to either the state or federal government.

WHAT TRANSACTIONS ARE REPORTABLE

The following types of transactions are reportable to either the state or federal government:

- **Gifts** of money or property of any kind;
 - The term *gift* is broadly interpreted and may include any of the following:
 - Gifts of real estate, art, equipment, mortgages, copyrights, and other types of tangible or intangible property
 - Awards or prizes
 - Gift pledges (a promise or agreement to give a gift)
- **Contracts** to acquire UF's property or receive UF's services;
 - The term *contract* is also broadly interpreted and may include any of the following:
 - Service agreements
 - Conference sponsorships
 - Honorarium
 - Material transfer agreements
 - Research agreements
 - Sponsored project agreements
 - Licensing agreements
 - Scholarships for students
- **Restricted or Conditional Gifts or Contracts** - transactions which include restrictions related to any of the following matters:
 - Employment, assignment, or termination of faculty;
 - Establishment of departments, centers, research or lecture programs, or new faculty positions;
 - Selection or admission of students; or
 - Award of grants, loans, scholarships, fellowships, or other forms of financial aid restricted to specific categories of students of a specified country, religion, sex, ethnic origin, or political opinion.
- **Purchases, leases, or barter** from a statutorily-designated *Foreign Country of Concern* (China, Russia, Iran, North Korea, Cuba, Venezuela, and Syria).
 - Note: this would include purchases from the country itself or any agency or entity under its significant control.
 - For example, some countries (including China) have government-owned airlines. Such government-owned airlines are entities under significant control of the *Foreign Country of Concern*.

STEP 3: COMPLETING THE FGC SPREADSHEET

THE BASICS:

During the bi-annual reporting periods, reporting units use the FGC Spreadsheet (see below) to report transactions with [Foreign Sources](#) to UFCE. The form collects all the information UFCE needs to complete both the state and federal FGC reports on behalf of UF.

⚠ State and federal reporting requirements change regularly necessitating updates to the FGC Spreadsheet. Please use the version emailed to you at the beginning of each reporting period.

The FGC Spreadsheet has two tabs. Reporting units add data about each transaction on the first tab. The second tab contains instructions for completing the FGC Spreadsheet.

A CLOSER LOOK 🔍:

Completing the FGC Spreadsheet can be a complex, time-consuming process. This section offers detailed instructions and discusses common issues and tips.

⚠ Reporting units should identify the person with ultimate responsibility within the unit for completing the FGC Spreadsheet and FGC Reporting Tool as their primary contact. UFCE will reach out to the primary contact when questions about any transactions arise.

GENERAL INSTRUCTIONS 📋:

1. Each row of the FGC Spreadsheet represents a separate transaction with a [Foreign Source](#).
2. Reporting units must report to UFCE all reportable transactions with [Foreign Sources](#), regardless of their monetary value.

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Column instructions  :

COLUMNS A AND B: IDENTIFY THE SUBMITTER

! Why this is important:

UFCE collects FGC Spreadsheets from reporting units across campus and combines them into one master FGC Spreadsheet. Primary contact information allows UFCE to quickly identify the proper person for questions about transactions.

 Instructions:

- **Column A:**
 - Enter the name of your reporting unit's primary contact. Repeat this information in each row where a foreign gift or contract is listed.
 - List the last name first, followed by the first name. Example: Washington, George
 - This column must be completed for all transactions.
- **Column B:**
 - Enter the name, or UF-approved abbreviation, of the reporting unit where the primary contact works.
 - Example: UF Compliance and Ethics or UFCE.
 - Repeat this information in each row where a foreign gift or contract is listed.
 - This column must be completed for all transactions.

COLUMN C: DESCRIBE THE TRANSACTION

! Why this is important:

FGC laws require additional information for certain types of transactions. Describing the transaction type allows UFCE to determine if all necessary reporting information has been provided.

Instructions:

- Column C
 - Using the definitions below, determine whether the transaction is a gift (**G**), restricted gift (**RG**), contract (**C**), restricted contract (**RC**), or purchase from a [Foreign Country of Concern](#) (**C-Money Out**). Then, enter the appropriate designation in column C.
 - Gift (**G**): Any gift, grant, endowment, award, or donation of money or property of any kind, including a conditional or unconditional pledge of any of these.
 - Restricted Gift (**RG**): A gift that includes provisions regarding any of the following:
 - Employment, assignment, or termination of faculty;
 - Establishment (or continued funding of) departments, centers, research or lecture programs, or new faculty positions;
 - Selection or admission of students; or
 - 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.
 - Contract (**C**): Any agreement for the acquisition by purchase, lease, or barter of property or services by the [Foreign Source](#).
 - Restricted Contract (**RC**): A contract that includes provisions regarding any of the following:
 - Employment, assignment, or termination of faculty;
 - Establishment (or continued funding of) departments, centers, research or lecture programs, or new faculty positions;
 - Selection or admission of students; or
 - 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.
 - Contract-Money Out (**C-Money Out**): Any purchase, lease, or barter of property or services from a [Foreign Country of Concern](#).
 - This column must be completed for all transactions.

Pro Tips:

- Identifying restricted transactions at the outset of the FGC reporting process reduces the need for last-minute follow-up meetings to understand the nature of the restrictions.

COLUMNS D AND E: IDENTIFY THE *FOREIGN SOURCE*

! Why this is important:

Foreign Sources often give gifts to or contract with more than one UF unit. Accurately aggregating gifts from and contracts with *Foreign Sources* requires that these entities be correctly identified.

Instructions:

- Column D
 - Provide the exact legal name of the *Foreign Source*.
 - This column must be completed for all transactions.
- Column E
 - Provide any trade names that the *Foreign Source* uses (trade names are commonly known as the “doing business as” name). Example: Walmart is the trade name of Wal-Mart Stores, Inc.
 - This column only needs to be completed if it applies.

Identified issues:

- Not being exact when listing the legal name of the *Foreign Source*
 - Example 1: Jumbling the name of the *Foreign Source* (e.g., writing Saudi Arabia Embassy instead of the Royal Embassy of Saudi Arabia)
 - Example 2: Listing an incorrect corporate family member (e.g., writing Bayer Corporation when the agreement is with Monsanto Company, a Bayer Corporation subsidiary)

Pro Tips:

- The underlying legal documents, (e.g., agreements, checks, or billing statements) should contain the *Foreign Source*'s exact legal name.
- Trade names, if they exist, are typically available on the company's website.

COLUMNS F - L: JUSTIFY THE *FOREIGN SOURCE* DESIGNATION

! Why this is important:

Both the state and federal reports require UF to justify the *Foreign Source* designation of their contract partner or donor. This is accomplished by answering a series of four yes/no questions mirroring the definition of *Foreign Source*. The answer to at least one of the four questions must be yes; otherwise, the definition of *Foreign Source* has not been met.

Instructions:

- Column F (yes/no):
 - If UF's contract partner or donor is a foreign government *or an agency of a foreign government*, enter a "Y" in this column. If not, enter a "N" in this column.
 - Examples of agencies of foreign governments include the Cultural Embassy of Saudi Arabia and the Korea Meteorological Administration.
 - This column must be completed for all transactions.
- Column G:
 - If the answer to the previous question was yes, enter the name of the foreign government in this column. If the *Foreign Source* is an agency, enter the name of the foreign government, not the agency.
 - If the answer to the previous question was no, leave this column blank.
- Column H (yes/no):
 - If UF's contract partner or donor is a legal entity, governmental or otherwise, created solely under the laws of a foreign state or states, enter a "Y" in this column. If not, enter a "N" in this column.
 - This category typically includes businesses, corporations, partnerships, and other similar businesses headquartered in a foreign country. It may also include quasi-governmental organizations or multi-national organizations.
 - Quasi-governmental organizations typically operate under the government's supervision and/or control but are not fully owned or operated *by* the government. A prime example of a quasi-governmental organization in the US is the United States Postal Service; it operates as a self-funded entity, but has some government oversight.
 - Such organizations often serve some type of public service interest, like healthcare, transportation, or utility.
 - A google search of the organization will likely provide enough details to determine its status.
 - Multi-national organizations are businesses that operate in two or more countries.
 - One example of a multi-national organization is Laboratories Expanscience, headquartered in Paris, France, because it has subsidiaries in Italy, Spain, Portugal, and the US.
 - This column only needs to be completed if the combined monetary value of all transactions a unit has with a *Foreign Source* meets or exceeds \$40,000.
- Column I (a yes/no question):
 - If UF's contract partner or donor is an individual who is "**not** a citizen or a national of the United States or a territory or protectorate of the United States," enter a "Y" in this column. If not, enter a "N" in this column.
 - Examples of U.S. territories include American Samoa, Guam, Puerto Rico, the U.S. Virgin Islands, and the Northern Mariana Islands.
 - This column only needs to be completed if the combined monetary value of all transactions a reporting unit has with a *Foreign Source* meets or exceeds \$40,000.
- Column J (yes/no):
 - If UF's contract partner or donor is an agent, including a subsidiary or an affiliate of a foreign entity, acting on behalf of a *Foreign Source*, enter a "Y" in this column. If not, enter a "N" in this column.

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[Glossary](#)

- Agents are entities hired to perform certain services, including entering into agreements, for another entity. Agents may be individuals, companies, or even countries. Depending on the circumstances, UF may contract with the primary entity or with the agent.
 - Example: A Swedish drug company hires a US-based contract research organization (CRO) to oversee a series of clinical trials. The CRO contracts with multiple universities, including UF, to be part of the trials. Here, the CRO is an agent of the Swedish drug company.
- Subsidiaries are companies that are owned or controlled by another company. International corporations may have hundreds of companies around the world, including the US, with numerous levels of ownership.
 - Example: UF contracts with a domestic (US-based) company that is wholly owned by a French company. Here, the domestic company is a subsidiary (and, therefore, an agent) of the French company.
-  **U.S. entities can be *Foreign Sources* when they are acting as agents for foreign governments, businesses, or individuals.**
 - This column must be completed for all transactions.
- Column K
 - If the answer in column J is Y, indicating that an agent is involved in the transaction, the name of the foreign government, foreign legal entity, or foreign individual on whose behalf the agent is working should be entered here. If the answer in column J is N, leave this column blank.
 - The party listed in column K is the party with ultimate responsibility for the transaction (e.g., they make the final decisions regarding funding or research), because the agent is working on their behalf.
 - This column must be completed for all transactions where the answer in column J is Y.
- Column L
 - If there is a party listed in column K, enter the country associated with that party (see below). If there is no party listed in column K, leave this column blank.
 - If the party is a legal entity, provide the country where it is incorporated, if known; otherwise, provide its principal place of business.
 - If the party is a person, provide their country of citizenship, if known, otherwise provide their principal residence.
 - This column must be completed for all transactions where the answer in column J is Y.

Identified issues:

- Not answering Y to at least one of the questions in columns F, H, I, or J.
- Leaving the column blank when the answer to the question being asked is N.
 - Since these are Yes/No questions, every column that needs to be completed must have a response – either Y or N. If a column is left blank, UFCE will follow up with the reporting unit's primary contact to determine the correct response.

Special Cases:

- Treat embassies as both a foreign government and a legal entity, governmental or otherwise, created under the laws of the foreign state. Thus, the answer in columns F and H should be Y.
- Generally, public universities are not treated as a foreign government; they are only treated as a legal entity, governmental or otherwise, created under the laws of a foreign state. Thus, the answer in column F should be N, and the answer in column H should be Y. The exception would be a university owned and operated by the federal government. In this case, the university is treated as the foreign government, so the answer in columns F and H are Y.

COLUMNS M - P: PROVIDE THE ADDRESS OF THE *FOREIGN SOURCE*

! Why this is important:

Both state and federal FGC laws require UF to include the address of *Foreign Sources* with reportable transactions.

- UF regularly contracts with or receives gifts from domestic subsidiaries of foreign companies. It is acceptable for the addresses listed in columns M – P to be domestic addresses, if a foreign country is listed in either column G or L.

Instructions:

- In columns M – P, enter the address information for the *Foreign Source* (the party listed in column D).
- Determining what address to use:
 - First, identify the *Foreign Source*'s attributable country:
 - If the *Foreign Source* is a legal entity (like a business), use the country where it is incorporated, if known; otherwise, use the country where its principal place of business is located.
 - If the *Foreign Source* is a person, use their country of citizenship, if known, otherwise use the country where their principal residence is located.
 - Second, confirm that the address listed in the transactional documents (e.g., the agreement, check, money order, etc.) is in the country identified above:
 - If yes, use the address listed in the transaction documents.
 - If no, conduct additional research (for example, you can call the party, use a product like [D&B Hoovers](#), or even use Google) to find the correct address.
- Column M
 - Enter the *Foreign Source*'s street address or building number.
 - This column only needs to be completed if the combined monetary value of all transactions a unit has with a *Foreign Source* meets or exceeds \$40,000.
- Column N
 - Enter the *Foreign Source*'s apartment number, suite number or building name.
 - This column only needs to be completed if the combined monetary value of all transactions a unit has with a *Foreign Source* meets or exceeds \$40,000.
- Column O
 - Enter the *Foreign Source*'s zip code, mail code, or postal code.
 - This column only needs to be completed if the combined monetary value of all transactions a unit has with a *Foreign Source* meets or exceeds \$40,000.
- Column P
 - Enter the *Foreign Source*'s country.
 - This column must be completed for all transactions.

Identified issues:

- Addresses with the wrong country listed.
- Addresses that do not match the addresses in the transactional documentation.
 - This problem regularly arises when dealing with international companies with large corporate families. Reporting units often work with multiple subsidiaries of the same company. It is important that the correct subsidiary is identified and that their address is correctly listed.

COLUMN Q: IDENTIFY ANY CONTRACT RESEARCH ORGANIZATIONS (CROS) OR 3RD PARTY CONTRACTORS

! Why this is important:

The state and federal governments not only want to know the parties we are directly transacting with, but they also want to know who these parties are using as agents.

Instructions:

- If the [Foreign Source](#) is working with a CRO or 3rd Party Contractor that has not been included anywhere else in the FGC Spreadsheet include them in column Q.
 - After the party's name, add the country where the party is from in parenthesis.
 - If the party is a legal entity (like a business), use the country where it is incorporated, if known; otherwise, use the country where its principal place of business is located.
 - Example: [CRO](Ireland)
 - If the party is a person, use their country of citizenship, if known, otherwise use the country where their principal residence is located.
 - This column only needs to be completed if the combined monetary value of all transactions a unit has with a [Foreign Source](#) meets or exceeds \$40,000.

COLUMNS R-U, AD: IDENTIFY KEY CONTRACT TERMS (AMOUNT, RELEVANT DATES) AND PROVIDE COMMENTS

! Why this is important:

In many ways, this information is the heart and soul of the FGC reporting process. It (a) allows UFCE to determine if the transaction must be reported and (b) assists UFCE in describing the [Foreign Source](#)'s involvement with UF.

🔑 Key Concepts:

DETERMINING CONTRACT END DATE

- Contract End Date refers to the agreement's expiration date.
- Agreements may have specific or open-ended expiration dates.
 - Agreements with specific expiration dates:
 - Typically, specific expiration dates are either written:
 - As a specific date (e.g., This agreement expires on January 14, 2027), or
 - As the end of a specific period (e.g., This agreement expires forty-eight (48) months from the [Effective Date](#)).
 - 🎓 Pro Tip: Always check an agreement's amendments for revised expiration dates.
 - Specific expiration dates are usually found in one of two locations within an agreement:
 - At the beginning of the agreement, or
 - In a "term and termination" clause (which is usually found closer to the end of the agreement).
 - **If an agreement has a specific expiration date, use it as the Contract End Date.**
 - **Note: If an agreement has been amended, use as the Contract End Date the latest explicitly stated expiration date found in the agreement or any of its amendments.**
- Agreements without specific expiration dates:
 - Agreements without specific expiration dates are usually open-ended.
 - Example: Research agreements containing specific language that they continue until the underlying work is complete are considered open-ended agreements.
 - Most reporting units create administratively imposed "end dates" for a variety of internal purposes (such as conducting administrative reviews).
 - **Use the administratively imposed "end date" as the Contract End Date.**
 - ⚠️ **Exception: If the agreement ended during the reporting period, use as the Contract End Date the actual termination date, not the administratively imposed end date.**

DETERMINING EFFECTIVE DATE:

- The Effective Date is the date an agreement/amendment becomes legally binding.
 - 🔑 Finding an Effective Date *may* take two steps:
 - Step one: Review the agreement or amendment for a clause that specifically identifies an Effective Date [e.g., "The effective date of this agreement (or amendment) is May 22, 2025."].
 - If you find a clause like this, use the listed date.
 - Step two: If no such clause exists, the Effective Date is the date of the latest signature on the agreement or amendment.
 - ⚠️ **Some agreements indicate specific dates upon which work is to begin; this is not the agreement's Effective Date.**

DETERMINING AN AGREEMENT'S FULL VALUE

- Full Value of a gift or contract refers to all the revenue that it will generate for UF throughout its lifetime.
- 📌 The Full Value of [Contracts](#) must be reported during the reporting period in which they are executed.
 - Full Value of Determinate Value Agreements
 - Determinate Value Agreements are agreements whose Full Value can be calculated when executed.
 - Example: UF agrees to perform certain services for a [Foreign Source](#). In exchange for these services, the [Foreign Source](#) agrees to pay UF \$50,000 per year. The agreement will last five years. The Full Value of this agreement is \$250,000 (\$50,000 x 5).
 - Full Value of Indeterminate Value Agreements
 - Indeterminate Value Agreements are agreements whose Full Value cannot be calculated when executed.
 - Example 1: [Foreign Source](#) agrees to pay UF \$500 for each client completing a clinical trial over the next ten years.
 - Example 2: [Foreign Source](#) creates a product using UF-owned technology and agrees to pay UF \$50 for each product it sells for the next 30 years.
 - In each example, a key factor is unknown when the agreement is executed. Therefore, the Full Value of the agreement cannot be calculated.
 - As noted above, UF must report the Full Value of all [Contracts](#) during the reporting period they are executed. Because this cannot be calculated for Indeterminate Value Agreements, UF must report the *estimated* Full Value of such agreements.
 - Determining the *estimated* Full Value of Indeterminate Value Agreements.
 - The government does not require the use of any specific valuation method. Instead, they list several options, including: (a) the monetary value of similar agreements; (b) projected sales; or (c) fair market value of the goods or services provided.
 - This flexibility allows each reporting unit to determine the valuation method most appropriate for their specific industry.
 - Once a reporting unit has identified the most appropriate valuation method for their specific industry, the valuation method should be submitted to UFCE.
 - After determining the appropriate valuation method, reporting units should calculate the *estimated* Full Value of each of their Indeterminate Value Agreements and complete the FGC Spreadsheet for these agreements as described below.

⚙️ RULES FOR USING THIS SECTION TO COMPLETE COLUMNS R-U AND AD:

Instructions are separated by transaction type. Identify the type of transaction you are reporting, then follow the instructions for completing columns R – U and AD (the comments column).

- 📌 When completing the FGC Spreadsheet, columns R and S must be completed for all transactions and AD must be completed when applicable.
- Columns T and U only need to be completed if the combined monetary value of all transactions a unit has with a [Foreign Source](#) meets or exceeds \$40,000.

TRANSACTION TYPE INDEX

DETERMINATE VALUE AGREEMENTS

- [New Determinate Value Agreements](#)
- [New amendments to Determinate Value Agreements - Full Value of agreement and all amendments previously reported](#)
- [New amendments to Determinate Value Agreements - Full Value of agreement reported; combined Full Value of all amendments not reported](#)
- [New amendments to Determinate Value Agreements - Full Value of neither the agreement nor any amendments were previously reported](#)
- [New revenue on pre-existing Determinate Value Agreements that have never been amended - Full Value not previously reported](#)
- [New revenue on pre-existing Determinate Value Agreements that have been amended - Full Value not previously reported](#)

INDETERMINATE VALUE AGREEMENTS

- [New Indeterminate Value Agreements](#)
- [Revised *estimated* Full Value of Indeterminate Value Agreements - *Estimated* Full Value previously reported, but estimate must be increased; no amendments](#)
- [New amendments to Indeterminate Value Agreements - *Estimated* Full Value of agreement reported to UFCE in a prior reporting period](#)
- [New revenue on pre-existing Indeterminate Value Agreements that have never been amended - *Estimated* Full Value not previously reported](#)
- [New revenue on pre-existing Indeterminate Value Agreements that have been amended - *Estimated* Full Value not previously reported](#)

REVENUE, GOODS, OR SERVICES WITH A MONETARY VALUE – NOT SUBJECT TO AN AGREEMENT

ONE-TIME GIFT

NEW GIFT PLEDGE

PAYMENTS ON PRE-EXISTING GIFT PLEDGES; NO AMENDMENTS TO THE UNDERLYING GIFT AGREEMENT

PAYMENTS ON PRE-EXISTING GIFT PLEDGES; AMENDED UNDERLYING GIFT AGREEMENT

SPONSORSHIPS FOR STUDENT TUITION

GOODS OR SERVICES PURCHASED FROM A FOREIGN COUNTRY OF CONCERN

IN-DEPTH DISCUSSION FOR EACH TRANSACTION TYPE:

DETERMINE VALUE AGREEMENTS:

NEW DETERMINE VALUE AGREEMENTS:

- Use for new Determine Value Agreements executed during the current reporting period that:
 - Generate revenue for UF, or
 - Include one or more [Reportable Restrictions or Conditions](#).
-  Instructions: Complete columns R – U and AD as follows:
 - Column R:
 - Report the [Full Value](#) of the agreement.
 -  You will have no further reporting obligations regarding this agreement unless it is amended.
 -  If you are reporting a zero-dollar agreement that includes [Reportable Restrictions or Conditions](#), the Full Value of the agreement is \$0.
 - Column S:
 - Report the agreement's [Effective Date](#).
 - Column T:
 - Report the agreement's [Effective Date](#).
 -  Columns S and T will contain the same date.
 - Column U:
 - Report the agreement's [Contract End Date](#).
 - Column AD:
 - For agreements with a specific expiration date, include the following sentence: "This is a Determine Value Agreement."
 - For open-ended agreements with administratively imposed end dates, include the following sentence: "This is a Determine Value Agreement that does not have a specified expiration date; instead, an administratively imposed end date is listed."
 - Also note whether the agreement remains active by adding the appropriate sentence:
 - "The agreement remains active." or
 - "The agreement is no longer active."

NEW AMENDMENTS TO DETERMINE VALUE AGREEMENTS - FULL VALUE OF AGREEMENT AND ALL AMENDMENTS PREVIOUSLY REPORTED:

- Use for amendments to Determine Value Agreements if:
 - The agreement's [Full Value](#) and all previous amendments have been reported to UFCE and
 - A new amendment, executed during the current reporting period:
 - Will generate additional revenue for UF, and/or
 - Add one or more new [Reportable Restrictions or Conditions](#).
-  Instructions: Complete columns R – U and AD as follows:
 - Column R:
 - Report the new amendment's [Full Value](#).
 - Example: An amendment will generate an additional \$50,000 over the agreement's initial [Full Value](#). The [Full Value](#) of the *amendment* is \$50,000.
 -  You will have no further reporting obligations regarding this agreement unless it is further amended.
 -  If you are reporting a zero-dollar amendment that adds [Reportable Restrictions or Conditions](#), the [Full Value](#) of the amendment is \$0.

- Column S:
 - Report the new amendment's Effective Date (**not** the Effective Date of the agreement).
- Column T:
 - Report the agreement's Effective Date (**not** the Effective Date of any amendments).
 - 🖱 Columns S and T will usually contain different dates.
 - 🔔 In rare instances, amendments alter the Effective Date of the agreement. If this happens, use the agreement's amended Effective Date.
 - Example: If an amendment contains the following clause "The parties agree to amend the effective date of the original agreement from March 15, 2022 to March 15, 2023," use March 15, 2023 as the Effective Date.
- Column U:
 - Report the agreement's Contract End Date.
- Column AD:
 - Include the following sentence: "This is a new amendment to a Determinate Value Agreement whose Full Value was reported in a prior reporting period."
 - If you know the specific reporting period when the Full Value was reported, adjust the sentence to include that information.
 - Example: "This is a new amendment to a Determinate Value Agreement whose Full Value was reported during the July 2024 reporting period."
 - For open-ended agreements with administratively imposed end dates, include the following sentence: "This agreement does not have a specified expiration date; instead, an administratively imposed end date is listed."
 - Also note whether the agreement remains active by adding the appropriate sentence:
 - "The agreement remains active." or
 - "The agreement is no longer active."

NEW AMENDMENTS TO DETERMINATE VALUE AGREEMENTS - FULL VALUE OF AGREEMENT REPORTED; COMBINED FULL VALUE OF ALL AMENDMENTS NOT REPORTED:

- Use for new amendments to Determinate Value Agreements if:
 - The agreement's Full Value has previously been reported to UFCE and
 - The combined Full Value of all amendments has not been reported to UFCE and
 - A new amendment, executed during the current reporting period:
 - Will generate additional revenue for UF, and/or
 - Add one or more new Reportable Restrictions or Conditions.
- 📄 Instructions: Complete columns R – U and AD as follows:
 - Column R:
 - Report the combined Full Value of all amendments (including the new amendment).
 - Example: Throughout the life of the agreement, there are three amendments, none of which have been reported to UFCE: two amendments, executed prior to the current reporting period, have a combined Full Value of \$25,000; the new amendment, executed during the current reporting period, has a Full Value of \$12,500. The combined Full Value of all amendments is \$37,500.
 - 🖱 You will have no further reporting obligations regarding this agreement unless it is further amended.
 - If you are reporting a new zero-dollar amendment that adds Reportable Restrictions or Conditions, the Full Value of this amendment is \$0.
 - Column S:
 - Report the new amendment's Effective Date (**not** the Effective Date of the agreement).

- Column T:
 - Report the agreement's [Effective Date](#) (**not** the [Effective Date](#) of any amendments).
 - 👉 Columns S and T will usually contain different dates.
 - 🛎 In rare instances, amendments alter the agreement's [Effective Date](#) . If this happens, use the agreement's amended [Effective Date](#).
 - Example: If an amendment contains the following clause "The parties agree to amend the effective date of the original agreement from March 15, 2022 to March 15, 2023," use March 15, 2023 as the [Effective Date](#).
- Column U:
 - Report the agreement's [Contract End Date](#).
- Column AD:
 - Include the following language: "This is a new amendment to a Determinate Value Agreement whose Full Value was previously reported, but the Full Value of all subsequent amendments was not reported."
 - If readily available, indicate:
 - The reporting period when the [Full Value](#) was reported (e.g., the January 2023 reporting period),
 - The reporting periods when the [Full Value](#) of any amendments were reported (e.g., the January 2024 reporting period), and
 - The reporting periods when any revenue generated by the agreement was reported (e.g., the June 2024 and January 2025 reporting periods).
 - Example: "This is a new amendment to a Determinate Value Agreement whose Full Value was previously reported in the July 2023 reporting period. The Full Value of two of four subsequent amendments were reported in the January 2024 and July 2024 reporting periods, but the Full Value of all subsequent amendments was not reported. Revenue was reported in the July 2025 reporting period."
 - For open-ended agreements with administratively imposed end dates, include the following sentence: "This agreement does not have a specified expiration date; instead, an administratively imposed end date is listed."
 - Also note whether the agreement remains active by adding the appropriate sentence:
 - "The agreement remains active." or
 - "The agreement is no longer active."

NEW AMENDMENTS TO DETERMINATE VALUE AGREEMENTS - FULL VALUE OF NEITHER THE AGREEMENT NOR ANY AMENDMENTS WERE PREVIOUSLY REPORTED:

- Use for amendments to Determinate Value Agreements if:
 - Neither the [Full Value](#) of the agreement nor the [Full Value](#) of all amendments have been reported to UFCE and
 - A new amendment, executed during the current reporting period:
 - Will generate additional revenue for UF, and/or
 - Add one or more new [Reportable Restrictions or Conditions](#).
- 📄 **Instructions:** Complete columns R – U and AD as follows:
 - Column R:
 - Report the combined [Full Value](#) of the agreement and all its amendments.
 - Example: If the [Full Value](#) of the agreement is \$50,000 and the combined [Full Value](#) of all amendments is \$25,000, report \$75,000.
 - 👉 You will have no further reporting obligations regarding this agreement unless it is further amended.
 - Column S:
 - Report the new amendment's [Effective Date](#) (**not** the [Effective Date](#) of the agreement).

- Column T:
 - Report the agreement's [Effective Date](#) (**not** the [Effective Date](#) of any amendments).
 - 🖱 Columns S and T will usually contain different dates.
 - 📢 In rare instances, amendments alter the [Effective Date](#) of the agreement. If this happens, use the agreement's amended [Effective Date](#).
 - Example: If an amendment contains the following clause "The parties agree to amend the effective date of the original agreement from March 15, 2022 to March 15, 2023," use March 15, 2023 as the [Effective Date](#).
- Column U:
 - Report the [Contract End Date](#) of the agreement.
- Column AD:
 - Include the following sentence: "This is an amendment to a Determinate Value Agreement; the Full Value of neither the agreement nor any amendments has been reported."
 - If applicable and readily available, indicate any reporting periods when revenue generated by the agreement was reported to UFCE.
 - Example: "Revenue was reported on this agreement during the July 2023, January 2024 and January 2025 reporting periods."
 - For open-ended agreements with administratively imposed end dates, include the following sentence: "This agreement does not have a specified expiration date; instead, an administratively imposed end date is listed."
 - Also note whether the agreement remains active by adding the appropriate sentence:
 - "The agreement remains active." or
 - "The agreement is no longer active."

NEW REVENUE ON PRE-EXISTING DETERMINATE VALUE AGREEMENTS THAT HAVE NEVER BEEN AMENDED - FULL VALUE NOT PREVIOUSLY REPORTED:

- Use for new revenue on Determinate Value Agreements executed prior to this reporting period if:
 - The [Full Value](#) of the agreement has not previously been reported to UFCE, and
 - The agreement has never been amended.
- 📄 Instructions: Complete columns R – U and AD as follows:
 - Column R:
 - Report the agreement's [Full Value](#).
 - 🖱 You will have no further reporting obligations on this agreement unless it is further amended.
 - Column S:
 - Report the agreement's [Effective Date](#).
 - Column T:
 - Report the agreement's [Effective Date](#).
 - 🖱 Columns S and T will contain the same dates.
 - Column U:
 - Report the agreement's [Contract End Date](#).
 - Column AD:
 - Include the following sentence: "This is the Full Value of a pre-existing Determinate Value Agreement whose Full Value was never reported. This agreement has not been amended."
 - If applicable and readily available, indicate the reporting periods when revenue generated by the agreement was reported to UFCE.
 - Example: "Revenue was reported on this agreement during the January 2025 and July 2023 reporting periods."

- For open-ended agreements with administratively imposed end dates, include the following sentence: “This agreement does not have a specified expiration date; instead, an administratively imposed end date is listed.”
 - Also note whether the agreement remains active by adding the appropriate sentence:
 - “The agreement remains active.” or
 - “The agreement is no longer active.”

NEW REVENUE ON PRE-EXISTING DETERMINATE VALUE AGREEMENTS THAT HAVE BEEN AMENDED - FULL VALUE NOT PREVIOUSLY REPORTED:

- Use for new revenue on Determinate Value Agreements executed prior to this reporting period if:
 - The Full Value of the agreement has not previously been reported to UFCE, and
 - The agreement has been amended.
-  **Instructions:** Complete columns R – U and AD as follows:
 - Column R:
 - Report the combined Full Value of the agreement and any amendments.
 - Example: If the agreement’s Full Value is \$50,000 and the combined Full Value of all amendments is \$25,000, report \$75,000.
 - 🖱️ You will have no further reporting obligations on this agreement unless it is further amended.
 - Column S:
 - Report the amendment’s Effective Date (**not** the agreement’s Effective Date).
 - Column T:
 - Report the agreement’s Effective Date (**not** the Effective Date of any amendments).
 - 🖱️ Columns S and T will usually contain different dates.
 - 🚨 In rare instances, amendments alter the agreement’s Effective Date. If this happens, use the agreement’s amended Effective Date.
 - Example: If an amendment contains the following clause “The parties agree to amend the effective date of the original agreement from March 15, 2022 to March 15, 2023,” use March 15, 2023 as the Effective Date.
 - Column U:
 - Report the agreement’s Contract End Date.
 - Column AD:
 - Include the following sentence: “This is the Full Value of a pre-existing Determinate Value Agreement and its subsequent amendments. Neither the Full Value of the agreement nor any of its amendments has been reported.”
 - If applicable and readily available, indicate the reporting periods when revenue generated by the agreement was reported to UFCE.
 - Example: “Revenue was reported on this agreement during the January 2025 and July 2023 reporting periods.”
 - For open-ended agreements with administratively imposed end dates, include the following sentence: “This agreement does not have a specified expiration date; instead, an administratively imposed end date is listed.”
 - Also note whether the agreement remains active by adding the appropriate sentence:
 - “The agreement remains active.” or
 - “The agreement is no longer active.”

INDETERMINATE VALUE AGREEMENTS:

NEW INDETERMINATE VALUE AGREEMENTS:

- Use for new Indeterminate Value Agreements executed during the current reporting period.
-  **Instructions:** Complete columns R – U and AD as follows:
 - Column R:
 - Report the agreement's estimated Full Value.
 -  You will have no further reporting obligations regarding this agreement unless (a) it is amended or (b) the revenue generated by the agreement exceeds the estimated Full Value reported to UFCE by 10% or more.
 - Column S:
 - Report the agreement's Effective Date.
 - Column T:
 - Report the agreement's Effective Date.
 -  Columns S and T will contain the same date.
 - Column U:
 - Report the agreement's Contract End Date.
 - Column AD:
 - Include the following sentence: "This is an Indeterminate Value Agreement; the amount provided is the agreement's estimated Full Value."
 - For open-ended agreements with administratively imposed end dates, include the following sentence: "This agreement does not have a specified expiration date; instead, an administratively imposed end date is listed."
 - Also note whether the agreement remains active by adding the appropriate sentence:
 - "The agreement remains active." or
 - "The agreement is no longer active."

REVISED ESTIMATED FULL VALUE OF INDETERMINATE VALUE AGREEMENTS - ESTIMATED FULL VALUE PREVIOUSLY REPORTED, BUT ESTIMATE MUST BE INCREASED; NO AMENDMENTS:

- Use for revising the estimated Full Value of Indeterminate Value Agreements if:
 - The estimated Full Value of an agreement has already been reported to UFCE and
 - The agreement has never been amended and
 - Either (a) the revenue generated by the agreement has exceeded the initial estimated Full Value by 10% or more or (b) a revised estimate indicates the initial estimated Full Value will be exceeded by 10% or more over the life of the agreement.
 - Example: In January 2023, an agreement's estimated Full Value was reported to UFCE as \$500,000. In July 2025, more revenue than originally estimated is being generated and the agreement's estimated Full Value is reassessed as \$750,000. Because the revised estimated Full Value exceeds the initial estimated Full Value by 10% or more, report to UFCE the revised estimated Full Value of \$750,000.
-  **Instructions:** Complete columns R – U and AD as follows:
 - Column R:
 - Report the agreement's revised estimated Full Value.
 -  You will have no further reporting obligations regarding this agreement unless (a) it is amended or (b) you determine that the revenue generated by the agreement has exceeded or will exceed the revised estimated Full Value by 10% or more.
 - Column S:
 - Report the agreement's Effective Date.

- Column T:
 - Report the agreement's [Effective Date](#).
 - 🖱️ Columns S and T will contain the same date.
- Column U:
 - Report the agreement's [Contract End Date](#).
- Column AD:
 - Include the following sentence: "This is an Indeterminate Value Agreement; the amount provided is the agreement's revised estimated Full Value. The agreement has never been amended."
 - For open-ended agreements with administratively imposed end dates, include the following sentence: "This agreement does not have a specified expiration date; instead, an administratively imposed end date is listed."
 - Also note whether the agreement remains active by adding the appropriate sentence:
 - "The agreement remains active." or
 - "The agreement is no longer active."

NEW AMENDMENTS TO INDETERMINATE VALUE AGREEMENTS - ESTIMATED FULL VALUE OF AGREEMENT REPORTED TO UFCE IN A PRIOR REPORTING PERIOD:

- Use for amendments to Indeterminate Value Agreements if:
 - The [estimated Full Value](#) of the agreement has previously been reported to UFCE and
 - The agreement has been amended during the current reporting period and
 - A revised [estimated Full Value](#) of all revenue generated by the agreement exceeds the initial estimated Full Value by 10% or more.
 - Example: In July 2023, an agreement's [estimated Full Value](#) was reported to UFCE as \$1,000,000. In April 2025, an amendment to the agreement will cause the [estimated Full Value](#) of the agreement and its amendment to increase to \$2,000,000. The revised estimated Full Value exceeds the initial estimated Full Value by 10% or more, so the revised estimated Full Value is reported to UFCE.
 - 🖱️ If the revised estimated Full Value of the agreement does not exceed the initial estimated Full Value by 10% or more, no reporting is necessary.
- 📄 **Instructions:** Complete columns R – U and AD as follows:
 - Column R:
 - Report the agreement's revised estimated Full Value.
 - 🖱️ You will have no further reporting obligations regarding this agreement unless future amendments are projected to generate enough revenue that the revised estimated Full Value is exceeded by 10% or more.
 - Column S:
 - Report the new amendment's Effective Date (**not** the agreement's [Effective Date](#)).
 - Column T:
 - Report the agreement's Effective Date (**not** the [Effective Date](#) of any amendments).
 - 🖱️ Columns S and T will usually contain different dates.
 - 📢 In rare instances, amendments alter the agreement's [Effective Date](#). If this happens, use the agreement's amended [Effective Date](#).
 - Example: If an amendment contains the following clause "The parties agree to amend the effective date of the original agreement from March 15, 2022 to March 15, 2023," use March 15, 2023 as the [Effective Date](#).
 - Column U:
 - Report the agreement's [Contract End Date](#).

- Column AD:
 - Include the following sentence: “This is a new amendment to an Indeterminate Value Agreement requiring a revision to its estimated Full Value.”
 - If known, indicate the reporting periods when the initial [estimated Full Value](#) and any revised [estimated Full Values](#) were reported to UFCE.
 - Example: “The estimated Full Value of this agreement was reported in the July 2023 reporting period; a revised estimated Full Value was reported in the January 2025 reporting period.”
 - For open-ended agreements with administratively imposed end dates, include the following sentence: “This agreement does not have a specified expiration date; instead, an administratively imposed end date is listed.”
 - Also note whether the agreement remains active by adding the appropriate sentence:
 - “The agreement remains active.” or
 - “The agreement is no longer active.”

NEW REVENUE ON PRE-EXISTING INDETERMINATE VALUE AGREEMENTS THAT HAVE NEVER BEEN AMENDED - ESTIMATED FULL VALUE NOT PREVIOUSLY REPORTED:

- Use for [new revenue](#) on Indeterminate Value Agreements executed in a previous reporting period if:
 - The agreement’s [estimated Full Value](#) was never reported to UFCE and
 - The agreement has never been amended.
-  **Instructions:** Complete columns R – U and AD as follows:
 - Column R:
 - Report the agreement’s [estimated Full Value](#).
 -  You will have no further reporting obligations regarding this agreement unless (a) it is amended or (b) the revenue generated by the agreement exceeds the [estimated Full Value](#) reported to UFCE by 10% or more.
 - Column S:
 - Report the agreement’s [Effective Date](#).
 - Column T:
 - Report the agreement’s [Effective Date](#).
 -  Columns S and T will contain the same dates.
 - Column U:
 - Report the agreement’s [Contract End Date](#).
 - Column AD:
 - Include the following sentence: “This is an Indeterminate Value Agreement executed in a prior reporting period whose estimated Full Value has never been reported to UFCE. This agreement has not been amended.”
 - If known, indicate the reporting periods when revenue generated by the agreement was reported to UFCE.
 - Example: “Revenue on this agreement was reported during the January 2025 and July 2023 reporting periods.”
 - For open-ended agreements with administratively imposed end dates, include the following sentence: “This agreement does not have a specified expiration date; instead, an administratively imposed end date is listed.”
 - Also note whether the agreement remains active by adding the appropriate sentence:
 - “The agreement remains active.” or
 - “The agreement is no longer active.”

NEW REVENUE ON PRE-EXISTING INDETERMINATE VALUE AGREEMENTS THAT HAVE BEEN AMENDED
[ESTIMATED FULL VALUE NOT PREVIOUSLY REPORTED]:

- Use for new revenue on Indeterminate Value Agreements executed in a previous reporting period if:
 - The estimated Full Value of the agreement has never been reported to UFCE and
 - The agreement has been amended.
-  Instructions: Complete columns R – U and AD as follows:
 - Column R:
 - Report the agreement's estimated Full Value.
 -  You will have no further reporting obligations regarding this agreement unless (a) it is amended or (b) the revenue generated by the agreement exceeds the estimated Full Value reported to UFCE by 10% or more.
 - Column S:
 - Report the new amendment's Effective Date (**not** the agreement's Effective Date).
 - Column T:
 - Report the agreement's Effective Date (**not** the Effective Date of any amendments).
 -  Columns S and T will usually contain different dates.
 -  In rare instances, amendments alter the Effective Date of the agreement. If this happens, use the agreement's amended Effective Date.
 - Example: If an amendment contains the following clause "The parties agree to amend the effective date of the original agreement from March 15, 2022 to March 15, 2023," use March 15, 2023 as the Effective Date.
 - Column U:
 - Report the agreement's Contract End Date.
 - Column AD:
 - Include the following sentence: "This is an Indeterminate Value Agreement executed in a prior reporting period whose estimated Full Value has never been reported to UFCE. This agreement has been amended."
 - If applicable and known, indicate the reporting periods when revenue generated by the agreement was reported to UFCE.
 - Example: "Revenue was reported on this agreement during the January 2025 and July 2023 reporting periods."
 - For open-ended agreements with administratively imposed end dates, include the following sentence: "This agreement does not have a specified expiration date; instead, an administratively imposed end date is listed."
 - Also note whether the agreement remains active by adding the appropriate sentence:
 - "The agreement remains active." or
 - "The agreement is no longer active."

REVENUE, GOODS, OR SERVICES WITH A MONETARY VALUE – NOT SUBJECT TO AN AGREEMENT:

- Use for revenue, goods-in-kind, or services-in-kind when no formal agreement exists.
 -  Treat each transaction separately and report it on its own row.
 - Example 1: Fees paid to UF for routine services furnished by approved faculty through the IFAS Faculty Service Program.
 - Example 2: Fees paid to UF to attend conferences at UF (unless there is a conference agreement all attendees complete).
 - Note: If, *in the same transaction*, a Foreign Source pays for six individuals to attend a conference, all attendance fees can be reported together as a single transaction.

-  **Instructions:** Complete columns R – U and AD as follows:
 - Column R:
 - Report the amount of revenue received or the value of goods-in-kind/services-in-kind.
 - Column S:
 - Report the date payment was issued or the date the goods-in-kind/services-in-kind were received.
 -  Use the date that is easiest to verify for the specific type of transaction.
 - Example: If a check was used, report the check date, not the date the funds were deposited.
 - Column T:
 - Leave this column blank.
 - Column U:
 - Leave this column blank.
 - Column AD:
 - For non-IFAS agreements, include the following sentence: “No agreement – [why UF received the revenue or gift/services in kind] – [the form of payment]”
 - Example: “No agreement – Conference fees for [conference name] – Check”
 - Example: “No agreement – Exhibit fees – Wire Transfer”
 - For IFAS agreements, including the following sentence:
 - “This is an IFAS Faculty Service Program, through which professors are approved to conduct routine/turnkey services for sponsors on a fixed-price basis. If approved, programs last for five years (the five-year period begins when the payment from the first sponsor is received). No agreement governs the provision of these services to sponsors. This transaction represents the listed sponsor’s purchase of services.”

ONE-TIME GIFTS:

- Use for one-time gifts.
 -  Such gifts should primarily be reported by the UF Foundation.
-  **Instructions:** Complete columns R – U and AD as follows:
 - Column R:
 - Report the full amount of the gift.
 - Column S:
 - If the gift is governed by an agreement:
 - Report the agreement’s [Effective Date](#).
 - If the gift is not governed by an agreement:
 - Report the date the payment was issued.
 -  Use the date that is easiest to verify for the specific type of transaction.
 - Example: If a check was used, report the check date, not the date the funds were deposited.
 - Column T:
 - If the gift is governed by an agreement:
 - Report the agreement’s [Effective Date](#).
 -  If the gift is governed by an agreement, columns S and T will contain the same dates.
 - If the gift is not governed by an agreement:
 - Leave this column blank.

- Column U:
 - If the gift is governed by an agreement:
 - Report the [Contract End Date](#).
 - If the gift is not governed by an agreement:
 - Leave this column blank.
- Column AD:
 - Include the following language: “This is a one-time gift.”

NEW GIFT PLEDGE:

- Use for new gift pledges executed during the reporting period.
 -  Pledges are written agreements to pay gifts over an extended period.
 -  Such gift pledges should, primarily, be reported by the UF Foundation.
-  Instructions: Complete columns R – U and AD as follows:
 - Column R:
 - Report the full amount pledged to UF.
 -  If multiple payments were made on the same pledge, report the amount of each transaction separately on its own row.
 - Column S:
 - Report the agreement’s [Effective Date](#).
 - Column T:
 - Report the agreement’s [Effective Date](#).
 -  Columns S and T will contain the same dates.
 - Column U:
 - Report the agreement’s [Contract End Date](#).
 - Column AD:
 - Include the following sentence for each entry related to this pledge: “This is a new pledge, # [UFF designation], for \$[full amount of pledge].”
 - If any payments were made on this pledge during the reporting period, include the following sentence: “This entry represents a payment of \$[amount] towards this pledge.”

PAYMENTS ON PRE-EXISTING GIFT PLEDGES; NO AMENDMENTS TO THE UNDERLYING GIFT AGREEMENT:

- Use for payments on pledges executed in a previous reporting period, unless the underlying gift agreement has been amended:
 -  Pledges are written agreements to pay gifts over an extended period.
 -  Such gifts pledges should, primarily, be reported by the UF Foundation.
-  Instructions: Complete columns R – U and AD as follows:
 - Column R:
 - Report the amount paid to UF.
 -  If multiple payments were made on the same pledge, report the amount of each transaction separately.
 - Column S:
 - Report the agreement’s [Effective Date](#).
 - Column T:
 - Report the agreement’s [Effective Date](#).
 -  Columns S and T will contain the same dates.
 - Column U:
 - Report the agreement’s [Contract End Date](#).

- Column AD:
 - Include the following sentence for each entry related to the pledge:
 - “This is a payment of \$[amount] on pledge # [UFF designation], originally executed on [date]. This is the [number] of [total number] payments expected on this pledge.”

PAYMENTS ON PRE-EXISTING GIFT PLEDGES; AMENDED UNDERLYING GIFT AGREEMENT:

- Use for payments on pledges executed in a previous reporting period if any underlying gift agreement has been amended:
 -  Pledges are written agreements to pay gifts over an extended period.
 -  Such gift pledges should, primarily, be reported by the UF Foundation.
-  Instructions: Complete columns R – U and AD as follows:
 - Column R:
 - Report the amount paid to UF.
 -  If multiple payments were made on the same pledge, report the amount of each transaction separately.
 - Column S:
 - Report the Effective Date of the most recent amendment (**not** the Effective Date of the agreement).
 - Column T:
 - Report the agreement’s Effective Date (**not** the Effective Date of any amendments).
 -  Columns S and T will usually contain different dates.
 -  In rare instances, amendments alter the Effective Date of the agreement. If this happens, use the agreement’s amended Effective Date.
 - Example: If an amendment contains the following clause “The parties agree to amend the effective date of the original agreement from March 15, 2022 to March 15, 2023,” use March 15, 2023 as the Effective Date.
 - Column U:
 - Report the agreement’s Contract End Date.
 - Column AD:
 - Include the following sentence for each entry of the pledge:
 - “This is a payment of \$[amount] on pledge # [UFF designation], originally executed on [date] and amended on [date(s)]. This is the [number] of [total number] payments expected on this pledge.”

SPONSORSHIPS FOR STUDENT TUITION:

- Use for Foreign Sources sponsoring one or more UF student’s tuition or fees.
 - Example: The Embassy of Kuwait pays for the tuition or fees of twenty (20) of its citizens.
 -  Sponsorships do not include students or their family members paying for their own tuition or fees. This information is collected through another means/category.
-  Instructions: Complete columns R – U and AD as follows:
 - Column R:
 - Report the total amount received from the Foreign Source. This amount includes all tuition and fee payments for all students sponsored by the Foreign Source.
 - Column S:
 - Report the last date of the current reporting period (e.g., December 31 or June 30).
 - Column T:
 - Leave this column blank.

- Column U:
 - Leave this column blank.
- Column AD:
 - Leave this column blank.

GOODS OR SERVICES PURCHASED FROM A FOREIGN COUNTRY OF CONCERN:

- Use for goods or services purchased from a statutorily-designated *Foreign Country of Concern*.
 -  Procurement services reports to UFCE purchases from a *Foreign Country of Concern* completed through myUF Marketplace. Reporting units are also asked to report these purchases as they have additional information about the purchases not readily available from myUF Marketplace.
-  Instructions: Complete columns R – U and AD as follows:
 - Column R:
 - Report the purchase amount.
 - Column S:
 - If the purchase is governed by an agreement, report:
 - The agreement's Effective Date.
 - If the purchase is not governed by an agreement and:
 - If an invoice was used for the purchase:
 - Report the invoice date, or
 - If no invoice was used for the purchase:
 - Report the date the payment was issued.
 -  Use the date that is easiest to verify for the specific type of transaction.
 - Example: If a check was used, report the check date, not the date the funds were deposited.
 - Column T:
 - Leave this column blank.
 - Column U:
 - Leave this column blank.
 - Column AD:
 - Describe the purchase and the reason it was made from a *Foreign Country of Concern*.
 - Example: “Airline tickets purchased on Air China, a state-owned airline, to attend academic conference in [city]; no non-state owned airline flies to this city.”
 - If the purchase was made through myUF Marketplace add the following: “Purchase made through myUF Marketplace.”
 - Adding this notation helps ensure that purchases will not be reported twice.

COLUMN V: PROVIDE THE NAME OF THE GIFT RECIPIENT

! Why this is important:

UF is required to report the gift recipient as part of the FGC reporting process.

- For purposes of this column, the term gift (in gift recipient) includes any transaction UF is reporting.
 - Every reported transaction must include a gift recipient.

Instructions:

- Determine the gift recipient which is *either*:
 - The university; which is entered as “UF,” or
 - One of UF’s support organizations - either its direct support organizations (DSOs) or its health services support organizations; which would be entered as its approved abbreviation.
 - Examples: The University of Florida Foundation – entered as “UFF” or the University Athletic Association – entered as “UAA”.
 - 🖱️ UF is the gift recipient for any transactions involving a UF department or college.
 - 🔔 If a gift involves a college or department, this information should be included in the narrative description of any restrictions or conditions associated with the gift (column X).
- Column V
 - Enter the gift recipient (as determined above).
 - This column only needs to be completed if the combined monetary value of all transactions a unit has with a Foreign Source meets or exceeds \$40,000.

⚠️ Identified issues:

- Failing to enter a gift recipient.
- Identifying a university college or department as the gift recipient, rather than UF itself.

COLUMN W: PROVIDE THE NECESSARY SUPPORTING DOCUMENTATION IN A SINGLE PDF FILE

! Why this is important:

UF must provide the Florida Board of Governors (BOG) with the written documentation underlying reported transactions. The BOG uses such documentation when conducting its statutorily required annual audit.

🔑 Key Concepts:

WHEN SUPPORTING DOCUMENTATION NEEDS TO BE SUBMITTED:

- Reporting units do not need to submit supporting documentation for every transaction on their FGC Spreadsheet. Rather, documentation is only submitted for transactions with values approaching the \$50,000 reporting threshold for the state.
 - If UFCE later determines that a transaction is reportable, UFCE will reach out to the unit's primary contact to obtain supporting documentation.
- Thus, submit supporting documentation when:
 - The value of a single transaction meets or exceeds \$40,000 or
 - The combined value of all transactions from the same [Foreign Source](#) meets or exceeds \$40,000.

HOW TO SUBMIT SUPPORTING DOCUMENTATION TO UFCE:

- All supporting documentation for each reported transactions must be combined into one PDF File.
- The PDF File may be submitted to UFCE via Foreign-Influence@ufl.edu or a file sharing program like Dropbox.

WHAT TO INCLUDE IN THE PDF FILE:

These types of supporting documents should be included in a PDF File:

- An unredacted agreement and its amendments
- A [redacted](#) agreement and its amendments
- An abstract
 - Used in conjunction with redacted agreements and amendments.
 - Abstracts are short documents describing the redacted document, the relationship created by the document, and the statutory authority for the redactions to the document.
 - Example: "This agreement is a patent license agreement for [very brief description of patent] between [DSO], a direct support organization under F.S. 1004.28, as the LICENSOR, and [\[Foreign Source\]](#) as the LICENSEE. This agreement contains redacted information pursuant to Florida Statutes 1004.22, 1004.28, 688.002, and/or 812.081."
- Proof of payment (e.g., copies of checks, invoices, money orders, deposits, or purchase orders)
- Student Sponsorship Summaries
 - A BOG form summarizing a [Foreign Source](#)'s gift to UF, including the number of students supported, the total funds received, and other pertinent information
- Redacted Sponsorship Letter
 - Used in conjunction with Student Sponsor Summaries.
 - A letter from the [Foreign Source](#) to one of the sponsored students outlining the student's support.
 - All protected student information must be redacted from the letter.
 - 🖱️ The letter explains the extent of the [Foreign Source](#)'s sponsorship.
- Memos
 - The memo is used to explain that no formal agreement is associated with the transaction.
 - Often, a "no agreement" memo will be accompanied by proof of payment.

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ORDER OF SUPPORTING DOCUMENTS IN THE PDF FILE:

Some PDF Files will contain multiple supporting documents; rules for the order of these supporting documents are as follows:

- General rules:
 - The original agreement precedes any amendments.
 - Amendments are included in the order they were signed (oldest to most recent).
 - Proof of payment, if needed, are included in the order they were received (oldest to most recent) behind the amendments.
- Rules for redacted documents:
 - The abstract precedes the redacted agreement.
- Rules for student sponsorships:
 - Student sponsorship summary form precedes the redacted sponsorship letter.
- Rules for gifts without an agreement
 - Memo precedes any proof of payment.

NAMING THE PDF FILE:

When naming a PDF File, adhere to the following naming convention:

- Unredacted documents:
 - [Area name]-[Foreign Source name]-[contract number (if one exists)].pdf
 - Example: PURC-Agencia Nacional.pdf
- Redacted documents:
 - [Area name]-[Foreign Source name]-[contract number (if one exists)]-[Redacted].pdf
 - Example: DSP-Argenx-P12345-Redacted.pdf

REDACTING CONFIDENTIAL OR PRIVILEGED INFORMATION:

- State law allows confidential or privileged information to be redacted from submitted documents, when permitted by state or federal law.
 - Reporting units redact the confidential or privileged information before submitting the PDF File to UFCE.
 - ⚠ The redaction process can significantly increase the size of the PDF File and create barriers to post-redaction compression.
 - 🖱 To ensure that the file meets the BOG's [PDF File size restrictions](#), compress the files as the file step of the the redaction process.
- What should be redacted:
 - Confidential or privileged information, including information protected by Florida statutes including, but not limited to, the following:
 - [§688.002](#) Uniform Trade Secrets Act
 - [§812.081](#) Theft of or trafficking in trade secrets; definitions; penalties; providing to foreign entities; restitution
 - [§1004.22](#) Divisions of sponsored research at state universities
 - [§1004.28](#) Direct-support organizations; use of property; board of directors; activities; audit; facilities
 - [§1006.52](#) Education records and applicant records; public records exemption
 - Confidential or privileged student information (including student names and identification numbers) protected by the Family Educational Rights and Privacy Act ([FERPA](#))

- What should not be redacted:
 - The parties' signatures
 - The overall description of the transaction's purpose (unless confidential or privileged)
 - Key dates (signature dates, Effective Dates, dates when payments are due)
 - The identity of the reporting units directly benefitting from the transaction (e.g., if a gift supports the work of a specific professor, that professor's name should not be redacted)
 - Value of fixed payments due to UF (unless confidential or privileged)
 - 🖱️ If the formula for determining payment on an Indeterminate Value Agreement is confidential or privileged, it can be redacted.
 - Any clause related to the following Reportable Restrictions or Conditions:
 - Control of curricula
 - Control of faculty
 - Control of student admissions
 - Control of student fees
 - Contingencies placed upon UF to take a specific public position
 - Contingencies placed upon UF to award an honorary degree

PDF FILE SIZE RESTRICTIONS:

- The BOG portal limits the size of PDFs to 15MB.
- ⚠️ Reporting units should compress any PDF File exceeding 15MB to ensure its ability to be uploaded.

Instructions:

- Column W
 - Enter the exact name of the PDF File associated with this transaction.

⚠️ Identified issues:

- PDF Files that exceed the BOG's size limits.
- Over-redacted PDF Files.
- PDF Files whose names do not match the name submitted in column W.

COLUMNS X - AC: IDENTIFY SPECIFIC REPORTABLE RESTRICTIONS OR CONDITIONS FOUND IN RESTRICTED GIFTS OR CONTRACTS

! Why this is important:

The questions in these columns mirror key questions asked by the BOG about restrictions or conditions that might be found within a gift or contract. While some restrictions and conditions are the same as those found in the definition of [Restricted or Conditional Gift or Contract](#), these questions include other restrictions and conditions as well.

⚠ As a reminder, the state defines [Restricted or Conditional Gift or Contract](#) as those containing provisions regarding any of the following:

- The employment, assignment, or termination of faculty;
- The establishment (or continued funding of) departments, centers, research or lecture programs, or new faculty positions;
- The selection or admission of students; or
- 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.

📄 Instructions:

- Column X
 - Describe any condition or restriction related to any of the reportable categories.
 - Descriptions do not have to contain confidential or privileged information, but they must contain enough specificity that the reader has a general understanding of the purpose of the gift.
 - For example, it is not enough to say a gift will “fund research.” Saying that the gift will support “juvenile diabetes research” should suffice.
 - Additionally, include a sentence listing any college, department, center, or other research program (e.g., conferences) that will specifically benefit from the gift or contract.
 - For example: “This gift supports an annual K-12 AI Summit hosted by the College of Education.”
 - This column must be completed for any foreign gift or contract with [Reportable Restrictions or Conditions](#).
- Column Y (yes/no)
 - If, in any way, a gift or contract requires UF to take any specific employment action related to a faculty member, enter a “Yes” in this column. If not, enter an “No” in this column.
 - Examples of employment actions include hiring a specific faculty member, assigning a faculty member to a specific research program, or terminating a faculty member.
 - If the answer to this question is no, this column only needs to be completed if the combined monetary value of all transactions a unit has with a [Foreign Source](#) meets or exceeds \$40,000.
 - If the answer to this question is yes, this column must always be completed.
- Column Z (yes/no)
 - If, in any way, a gift or contract supports the establishment (or ongoing funding) of a department, a center, a research or lecture program, or new faculty positions, enter a “Yes” in this column. If not, enter an “No” in this column.
 - If you have any question whether the answer should be Y or N, note your question in the comments. UFCE will review the response and either make a decision or reach out to the primary contact for further information.
 - This column only needs to be completed if the combined monetary value of all transactions a unit has with a [Foreign Source](#) meets or exceeds \$40,000.

- Column AA (yes/no)
 - If, in any way, the gift or contract requires the selection or admission of students to UF or to a certain program within UF, enter a “Yes” in this column. If not, enter an “No” in this column.
 - If the answer to this question is no, this column only needs to be completed if the combined monetary value of all transactions a unit has with a [Foreign Source](#) meets or exceeds \$40,000.
 - If the answer to this question is yes, this column must always be completed.
- Column AB (yes/no)
 - If, in any way, the gift or contract requires the award of grants, loans, scholarships, fellowships, or other forms of financial aid which are restricted to students of a specific country, religion, sex, ethnic origin, or political opinion, enter a “Yes” in this column. If not, enter a “No” in this column.
 - 🖱️ Student Sponsorships from any foreign country’s embassy will require a Y in column AB.
 - This column only needs to be completed if the combined monetary value of all transactions a unit has with a [Foreign Source](#) meets or exceeds \$40,000.
- Column AC (clarification of information in column AB)
 - If the answer in column AB is “Yes”, provide more information about the specified restriction, such as the specific country whose students receive aid under the gift.
 - Example: If a gift from a [Foreign Source](#) provides scholarships for members of a specific religion, write the name of the religion in column AC.
 - This column only needs to be completed if the combined monetary value of all transactions a unit has with a [Foreign Source](#) meets or exceeds \$40,000 and the answer in column AB is “Y”.

COLUMN AD: ADDITIONAL COMMENTS

! Why this is important:

Comments provide additional details about the transactions typically sought by the BOG during their annual audit. Providing such information in advance streamlines and simplifies the audit process, reducing everyone's workload during such times.

Some comments, related to specific transaction types, have already been [discussed](#). This section focuses on additional comments that may be required. Such comments can be included after the transaction-related comments.

Instructions:

- Reporting foreign corporate parents of [Foreign Sources](#):
 - U.S. corporations may be [Foreign Sources](#) if they are subsidiaries of foreign corporations.
 - For non-sponsored research transactions, report the corporate parent of a US-based subsidiary of a [Foreign Source](#) as follows:
 - [Foreign Source](#): “[Name of U.S. Corporation](country) whose parent corporation is [Name of foreign corporation](country)].”
 - Example: “Sony Corporation of America (US) whose parent corporation is Sony Group Corporation (Japan).”
 - For sponsored research transactions, also identify any CROs or payment agents and their corporate parents.
 - Example: “Sponsor: Sanofi US Services, Inc. (US) whose corporate parent is Sanofi (France). CRO: Icon Clinical Research, LLC (US) whose corporate parent is Icon Clinical Research Limited (Ireland).”
- Reporting payments that were received in a previous reporting period but not reported until the current reporting period:
 - “UF has created an extensive process for reviewing, vetting, and processing payments from sponsors and clients. On occasion, this process leads to payments not being identified during the same reporting period in which the payments were made. In such instances, UF reports the payments as soon as they become visible in our systems. This is an example of such a payment.”

STEP 4: COMPLETE THE FGC REPORTING TOOL

THE BASICS:

Reporting units use the FGC Reporting Tool to report their transactions with [Foreign Sources](#) to UFCE.

A CLOSER LOOK :

As each reporting period begins, reporting units receive an email with a link to the FGC Reporting Tool.

COMPLETING THE FGC REPORTING TOOL:

- Enter your contact information.

Your Information

Name

Email

Specific business unit you are reporting for: *

Please be as precise as possible. Examples of responses include: (a) College of Business - PURC only; (b) CLAS All areas except ELI; (c) CLAS – ELI only; (d) UF Health Jax Patient Financial Services; or (e) College of Medicine - FCPA only.

- Indicate whether your reporting unit has any foreign gifts or contracts to report.
 - If your reporting unit has no foreign gifts or contracts to report:
 - Review the types of reportable foreign gifts and contracts before confirming your answer.

Nothing to Report

Note: Do not answer "No" if your reporting unit has engaged in any of the following transactions with a foreign source or if you believe your reporting unit will engage in such transactions before the end of the reporting period.

- Gifts received from any foreign source – this includes any pledges, monetary gifts, or gifts-in-kind FLOWING INTO the UF enterprise. Do not report gifts that were processed by the University of Florida Foundation.
- Contracts and other transactions with any foreign source through which money or in-kind services FLOW INTO the UF enterprise. Do not report contracts that were processed by the Division of Sponsored Programs, UF Innovate, or the Bursar.
- Any purchase, lease, or barter of property or services from statutorily designated Foreign Countries of Concern (i.e., China, Russia, Iran, North Korea, Cuba, Venezuela, and Syria) - Money FLOWING OUT of the UF enterprise.
- Restricted gifts from or contracts with a foreign source – even if such gifts or contracts have no monetary value. Restricted gifts or contracts include provisions which, in any way, concern any of the following areas:
 - The employment, assignment, or termination of faculty,
 - The establishment (or on-going funding) of departments, centers, research or lecture programs, or new faculty positions,
 - The selection or admission of students, or
 - 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.
- If, after completing the FGC Tool, submitting your form, you learn of reportable transactions that you did not report, immediately contact UFCE at Foreign-Influence@ufl.edu.

○ If you have foreign gifts or contracts to report:

- Identify which agreements, if any, contain [Reportable Restrictions or Conditions](#).

Additional Instructions

Reportable conditions on any foreign gifts or contracts *

Both the state and federal governments ask institutions of higher education (IHE) to report certain restrictions found in their gift from or contracts with foreign sources. State law specifically requires institutions to identify any conditions, requirements, restrictions, or terms regarding any of the following: (1) the control of curricula, (2) the control of faculty, (3) the control of student admission, (4) the control of student fees, (5) any contingencies placed upon the institution to take a specific public position, and (6) any contingencies placed upon the IHE to award an honorary degree. Please indicate in the box below, which, if any, of the gifts or contracts included on your FGC Spreadsheet contain such provisions as well as the nature of such provision. If no gifts or contracts contain such provisions, enter "N/A" in the text box below.

- Upload the completed [FGC Spreadsheet](#).

File Upload

Upload your FGC Spreadsheet which includes a list of all your reportable transactions with foreign sources below.

FGC Spreadsheet *

No file selected.

- UFCE may follow up with additional questions based on the FGC Spreadsheet or any PDF submitted.

If, after completing the FGC Tool, submitting your form, you learn of reportable transactions that you did not report, immediately contact UFCE at Foreign-Influence@ufl.edu.

RESOURCES

UF RESOURCES

- [UFCE Foreign Gifts and Contracts webpage](#)
- [UFCE Foreign Gifts and Contracts FAQs](#)
- [UFCE Foreign Influence webpage](#)
- UFCE Foreign Influence email: Foreign-Influence@ufl.edu

STATE RESOURCES

- [Florida State Statute §1010.25 Foreign Gift Reporting](#)
- [Florida Board of Governors Regulations 9.012](#)
- [Florida Board of Governors Regulation 9.012 Guidance Document 2023](#)

FEDERAL RESOURCES

- [Section 117 of the Higher Education Act \(HEA\)](#)
- [U.S. Department of Education - Section 117 FAQs](#)
- [U.S. Department of Education - Foreign Gift and Contract Data \(downloadable spreadsheets\)](#)