

Texas Tech University System Regulations

01.12 State Foreign Source Disclosure (Executive Order GA 48)

Owner: Office of the Vice Chancellor and CFO

Purpose:

This regulation establishes Texas Tech University System (TTUS) standards and procedures for complying with Executive Order GA 48 (Hardening of State Government). (https://gov.texas.gov/uploads/files/press/EO-GA-48_Hardening_State_Government_FINAL_11-19-2024.pdf) GA 48 requires Texas public institutions of higher education that submit foreign gift and contract disclosures to the U.S. Department of Education (ED) under Section 117 of the Higher Education Act (20 U.S.C. § 1011f) to submit the same reporting information to the Texas Higher Education Coordinating Board (THECB). This regulation specifies required reporting elements, deadlines, the THECB submission process, and internal responsibilities needed to implement GA 48).

01 Scope & Applicability

This regulation applies to all TTUS institutions subject to Section 117 reporting and therefore covered by GA 48 state reporting mandate to THECB. Under Section 117, an institution that receives federal funds must report foreign gifts and contracts when the total value from a single foreign source reaches or exceeds \$250,000 in a calendar year.

02 Definitions (statutory)

- a. Contract:** Any agreement for the acquisition by purchase, lease, or barter of property or services by the foreign source, for the direct benefit or use of either of the parties.
- b. Gift:** Any gift of money or property.
- c. Foreign Source:** Includes a foreign government (or agency), a legal entity created under the laws of a foreign state, an individual who is not a U.S. citizen or national, and an agent (including a subsidiary or affiliate) acting on behalf of a foreign source.
- d. Restricted or Conditional Gift or Contract:** Any endowment, gift, grant, contract, award, present, or property of any kind that includes provisions regarding faculty employment/assignment/termination; establishment of departments/centers/programs/positions; selection or admission of students; or financial aid restricted to students of a specified country, religion, sex, ethnic origin, or political opinion.
- e. Institution (for Section 117):** Any public or private institution legally authorized to provide postsecondary education, awarding at least a bachelor's degree (or a qualifying 2-year transfer program), accredited by a nationally recognized accrediting agency, and receiving Federal financial assistance.

03 State Reporting Requirements Under Executive Order GA 48

a. General requirement.

Each TTUS institution that reports foreign gifts and contracts to ED under Section 117 must submit the same report—addressing all ED portal questions—to THECB. Any supporting documentation required or requested by THECB must also be provided. Institutions shall designate an office and a specific contact to be the Section 117/GA 48 Coordinator.

b. Reporting elements.

State submissions must include all information provided to ED, including: aggregate amounts by country/government; identity of foreign sources in ownership/control situations; amount, date, and conditions for restricted/conditional transactions; and any supporting documentation required by ED and/or THECB.

c. Submission format.

Institutions shall upload the Section 117 report (or an internal template that fully addresses every ED portal question) and supporting documents to THECB via the Institutional Certification and Compliance (ICC) (<https://www.highered.texas.gov/institutional-certification-and-compliance/>) webpage.

04 Submission Deadlines

Federal Due Date (ED)	State Due Date (THECB)
January 31	February 14
July 31	August 14

05 Method of Submission

Reports must be submitted to THECB through the Institutional Certification and Compliance (ICC) (<https://www.highered.texas.gov/institutional-certification-and-compliance/>) submission portal. Supporting documentation must be uploaded with each submission.

06 Public Access and Enforcement

The state reporting obligation under GA 48 is in addition to federal Section 117 requirements. Executive Order GA 48 is a binding directive for Texas state agencies and public institutions of higher education.

07 Internal Calendar (Recommended)

Components shall maintain internal calendars aligned with GA 48 deadlines:

January / February Cycle

- January 10 – Units submit preliminary data to component Accounting departments.
- January 17 – Accounting provides consolidated data to the Section 117/GA 48 Coordinator.
- January 31 – ED submission via portal.
- February 14 – THECB submission via ICC portal.

July / August Cycle

- July 10 – Units submit preliminary data to component Accounting departments.
- July 17 – Accounting provides consolidated data to the Section 117/GA 48 Coordinator.
- July 31 – ED submission via portal.
- August 14 – THECB submission via ICC portal.

08 Process Notes and Good Faith Due Diligence

- a.** Documentation supporting state submissions must be retained consistent with TTUS records retention schedules.
- b.** Country attribution for non-government foreign sources follows Section 117 (citizenship/principal residence for natural persons; country of incorporation/principal place of business for legal entities).
- c.** Evaluate intermediaries and affiliates to determine if they are acting on behalf of a foreign source; when in doubt, consult OGC and treat as reportable.

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