



**CENTRAL**  
**MICHIGAN UNIVERSITY**

**POLICY**

• Retrieval Number:	XX,XXX
• Responsible Department:	SASUB
• Original Date:	6/10/2025
• Original Prepared by:	Brian Bell
• Last Revision Date:	
• Revised by:	
• Last Review Date & Initials:	

**STUDENT ACCOUNT SERVICES AND UNIVERSITY BILLING**

**SUBJECT: Policy on Reporting Foreign Gifts and Contracts (Section 117 Compliance)**

**I. Purpose**

The purpose of this policy is to ensure Central Michigan University’s compliance with Section 117 of the Higher Education Act of 1965 (20 U.S.C. § 1011f), which requires institutions of higher education to report gifts from and contracts with foreign sources when the value of these gifts or contracts, alone or combined, equals or exceeds \$250,000 in a calendar year.

**II. Policy Statement**

Central Michigan University (CMU) is committed to full compliance with federal regulations regarding transparency and accountability in its financial relationships with foreign sources. To this end, CMU will collect, review, and report all required foreign gifts and contracts to the U.S. Department of Education (ED) on a semi-annual basis, regardless of whether the reporting threshold has been met.

**III. Scope**

This policy applies to all CMU departments, colleges, institutes, centers, and administrative units that receive, negotiate, or manage contracts, gifts, or other agreements with foreign entities.

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**Procedures for Reporting Foreign Gifts and Contracts**

**1. Reporting Timeline**

CMU submits Section 117 reports semi-annually to the U.S. Department of Education on the following schedule:

- **January 31:** Reporting for gifts/contracts received July 1 – December 31 (prior calendar year)
- **July 31:** Reporting for gifts/contracts received January 1 – June 30 (current calendar year)

**2. Training and Support**

- An online resource page with FAQs, forms, and policy references will be maintained
- Ongoing consultation will be available through the Section 117 Coordinator’s office
- Quarterly the SASUB Financial Aid Analyst will perform a search for new information regarding updates to the Section 117 requirement and will update the online resource page.

**Pre-Reporting Communications**

**3.1. University-Wide Notification**

At least one month prior to the reporting deadlines, designated Section 117 Coordinator will:

- Publish a notice in *CMU Today* advising university employees of the upcoming reporting deadline and the obligation to report foreign gifts and contracts.
- Provide a summary of the types of information sought and the criteria for reportable transactions.
- Point employees to the online resource page for more information

### **3.2. Direct Outreach to Key Departments**

Targeted emails will be sent to departments and units that are most likely to engage with foreign entities, including:

- Licensure and Regulatory Services
- Grant Accounting/Office of Sponsored Programs
- University Advancement
- Student Account Services and University Billing
- Contracting and Purchasing Services
- Any other department identified during the process as a likely source of Section 117 transactions

#### **These communications will include:**

- A brief overview of Section 117 and a link to the online resource page
- A reporting deadline for departmental submissions

### **4. What Must Be Reported**

CMU must report:

- Any gift or contract from a foreign source that is \$250,000 or more, alone or in combination with other gifts/contracts from the same foreign source in a calendar year.
- Foreign sources include:
  - Foreign governments
  - Foreign legal entities (including companies)
  - Individuals who are not U.S. citizens or permanent residents

**Note:** The threshold is based on cumulative value from a single foreign source during a calendar year.

### **4. Collection of Information**

- Departments must submit the following details for each transaction:
  - Name of the foreign source
  - Address of foreign source (if available)
  - Nature and purpose of the gift or contract

- Date and amount of each gift or contract
- Copy of the written agreement or gift documentation (if available)
- Departments should report even if unsure whether the transaction qualifies—the central office will determine reportability.

### **5. Central Review and Submission**

The designated Section 117 Coordinator will:

- Review submissions from departments
  - Consolidate qualifying transactions
  - Ensure data completeness and accuracy
  - Submit the report via the U.S. Department of Education’s online portal
  - Retain documentation for audit and compliance purposes
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### **Contact Information**

For questions regarding the policy or procedures, contact:

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