



Policy Chapter: Chapter 9 Institutional Advancement

Policy Number and Title: 09.003 Gift Allocation

I. Policy Statement

The University of North Texas (UNT) is committed to building the institution's capacity to raise private funds. As part of a funding strategy to increase capacity for philanthropic engagement, a portion of current use gifts to UNT and the UNT Foundation (Foundation) will be allocated to support the university's advancement efforts. These allocations will ensure proper stewardship of donor intent while providing UNT with the flexibility to address emergent needs and opportunities for institutional growth.

II. Application of Policy

This policy applies to all non-endowed, cash gifts, and pledge payments received by the University and the Foundation but excludes student organization fundraising which the Division of Student Affairs manages.

III. Policy Definitions

A. Endowments

"Endowments," in this policy, means a fund where the principal is designated, by the donor, to be held in perpetuity or for set terms as specified in a gift instrument, and is not wholly expendable by the institution on a current basis.

B. Gift

"Gift," in this policy, means a voluntary, philanthropic transfer of assets received from an individual, a corporation, a foundation, or other organization.

IV. Policy Responsibilities

A. General Provisions

1. Donors and prospective donors will be notified that a portion of their gift will be allocated towards advancing the university through solicitation materials (printed and electronic) and communication platforms. Additionally, gift officers will provide written or oral disclosure of the gift allocation during solicitation.
2. Gift agreements, receipts, and stewardship reports generated for a non-endowed, cash gift will inform the donor of the portion of the gift that has been allocated to support the advancement of the university.
3. Donors will receive credit for the full amount of their gift.

B. *Allocation of Funds*

95% of the total gift amount will be allocated to the donor-designated fund. The restricted portion will be used exclusively for the purpose(s) specified by the donor at the time of the gift. The remaining 5% of the total gift will be considered unrestricted. These funds will be allocated to an unrestricted fund for the advancement of the university.

C. *Distribution of Funds*

The allocation from the gift principal for all non-endowed cash gifts will be distributed at the time the gift is transferred to the University. The 5% allocation of unrestricted funds will be held by the UNT Foundation.

D. *Use of Gifts and Unrestricted Funds*

A gift must be used for the purpose designated by the donor. The fund receiving the unrestricted 5% under this policy, will be used to support institutional advancement activities, including but not limited to university-wide initiatives, emergency needs, new program development, or any activity that furthers the university's mission, and will be under the direction of the Vice President of University Advancement. Gift Policy and Compliance within University Advancement will draft and execute all gift details with the appropriate gift documentation.

E. *Exceptions and Exemptions*

A gift allocation exemption or adjustment may be considered under the following circumstances, and it must be approved by the university's Gift Acceptance Committee:

1. the allocation will not apply to documented gift pledges, agreements, and subsequent pledge payments executed before September 1, 2025;
2. a major gift of strategic importance with special donor circumstances; or
3. if a donor organization's policy states in a verifiable and public manner that an allocation may not be applied.

V. *References and Cross-References*

[20 U.S.C. § 1011\(f\), Disclosures of Foreign Gifts](#)

[Texas Executive Order GA-48](#)

[UNT System Board of Regents Rule 09.100, Gifts and Grants](#)

[UNT System Board of Regents Rule 09.200, Naming of Property, Programs, and Academic Positions](#)

[UNT System Board of Regents Rule 09.300, Endowment Funds](#)

[UNT System Board of Regents Rule 09.400, Gifts from Foreign Sources and Persons](#)

[UNT Policy 09.001, Naming](#)

[UNT Policy 09.002, Fundraising and Private Support](#)

[UNT Policy 10.010, Endowment](#)

VI. Revision History

Policy Contact:	Asst. Vice President, Donor Relations & Advancement Services
Approved Date:	05/28/2025
Effective Date:	05/28/2025
Revisions:	