

**University of Florida Foundation, Inc. (UFF)
Donor Intent and Changing Donor Restrictions**

Policy #: 2.11
Effective Date: October 5, 2018
Responsible Department: Legal

1. **PURPOSE**

To ensure the highest level of compliance with donor intent and provide for changing donor restrictions when donor intent cannot be fulfilled.

2. **APPLICABILITY**

All gifts for the benefit of the University.

3. **POLICY**

Fulfilling donor intent is a fundamental obligation of every charitable organization. The Donor Bill of Rights, adopted by UFF in its Code of Ethics, declares that all donors have certain rights, including the right to “be assured their gifts will be used for the purposes for which they were given.”

UFF meets this obligation by implementing policies and procedures to ensure strict compliance with donor restrictions in the management and use of all charitable gifts. The use of a gift for a purpose other than that stipulated by the donor is prohibited.

If another use is deemed necessary, because the original use becomes impossible, illegal, impracticable, or wasteful, consent for using the funds in a different manner will be sought from the donor, if possible. If the donor is deceased or otherwise cannot be located, then consent may be sought from the donor’s family members, estate representative, or other legal agent. Consent will be sought to redirect the funds to another use at the University. If another use cannot be agreed upon with the donor or donor’s representative, then the gift may be returned or, in consultation with the donor or the donor’s representative, may be transferred to another charitable organization capable of fulfilling the gift’s original intent. UFF will issue a 1099 reporting form as required by law.

If no consent can be obtained, the use may be altered in accordance with the terms of a gift agreement or as provided by Florida law, which may include seeking court approval to alter the use.

Similarly, for a donor to change the originally stated use of donated funds, the change must first be agreed to by appropriate University and UFF officials.

4. **CLARIFICATION**

Requests for clarification of this policy should be sent to the Executive Director of Legal (sgoffman@uff.ufl.edu).

Certified as approved by the UFF Executive Board on October 5, 2018.



Susan G. Goffman, Secretary

Revision History: Original version
Revised October 10, 2014
Revised October 5, 2018