The Board may accept gifts and donations of real and personal property for the benefit of Eastern Suffolk BOCES if the Board believes the donation adds to the value of ESBOCES and enhances the educational outcomes of ESBOCES. The Board is not required to accept all gifts and donations offered, and accepts gifts and donations solely at its discretion. Furthermore, the Board will not accept any gift, grant, or bequest which constitutes a conflict of interest and/or gives the appearance of impropriety.

The Board authorizes the District Superintendent, Chief Operating Officer, or designee to receive gifts of real and/or personal property if the donor requires immediate delivery of the property. The District Superintendent, Chief Operating Officer, or designee is also authorized to sign any required agreements for the receipt of such real and/or personal property and will report such receipt to the Board at its next regular meeting. A resolution ratifying the actions of the District Superintendent, Chief Operating Officer, or designee shall be presented to the Board for its consideration and action.

At the same time, the Board will safeguard ESBOCES, its employees, and students from commercial exploitation, from special interest groups, and the like. The Board will not accept any gifts or grants which will place encumbrances on future Boards or result in unreasonable additional or hidden costs to ESBOCES.

It shall be the policy of the Board not to appraise the items being donated. In accordance with Internal Revenue Service Publication 526, the donor shall be responsible for determining the value of non-cash contributions.

The Board is prohibited, in accordance with the New York State Constitution, from making gifts/charitable contributions with ESBOCES funds.

Gifts and/or grants of money to ESBOCES shall be annually accounted for under the Trust and Agency account in the bank designated by the Board.

All gifts, grants, and/or bequests shall become ESBOCES property and will be subject to the same controls and regulations as are other properties of the Agency. Any property donated shall be for the use of ESBOCES, and no employee shall benefit personally from such donation.

It shall be the responsibility of the President of the Board, District Superintendent, Chief Operating Officer, or designee to acknowledge, in writing, the receipt of the gift or donation on behalf of the Board.

If the gift or donation is not specific to a program, its use shall be determined by the District Superintendent, Chief Operating Officer, or designee.

**References:**

* Internal Revenue Service Publication 526
* [NYS Education Law §1950(4)(v)](http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS)
* [NYS Education Law §1709(12), (12-a), and §1718(2)](http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS)
* NYS Constitution 8, §I
* [NYS General Municipal Law §805-a (1)](http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS)
* [Board Policy 4470 – ESBOCES Personal Property Accountability](Policy%204470%20BOCES%20Personal%20Property%20Accountability.doc)
* Administrative Regulation 4270R.1 - Donations

First Adopted: 7/1/2003

Readopted: 7/14/2005

Readopted: 7/11/2007

Readopted: 9/23/2009

Readopted: 3/22/2017