

Board Policy

Acceptance of Gifts, Grants, and Bequests to ESBOCES

The Board may accept gifts, donations, grants, or bequests (collectively “gifts”) of money, real property, or personal property, as well as other merchandise, that add to the overall welfare of Eastern Suffolk BOCES, provided that acceptance is in accordance with existing laws and regulations. Gifts to ESBOCES are fully tax deductible so long as the gift is used exclusively for public purposes. The Board may refuse to accept any gift that constitutes a conflict of interest, gives the appearance of impropriety, the ownership of which would deplete the resources of ESBOCES, or is not in ESBOCES’ best interests. The Board will safeguard ESBOCES, ESBOCES personnel, and students from commercial exploitation, special interest groups, and the like.

The Board will not accept any gifts which will place encumbrances on future Boards or result in unreasonable additional or hidden costs to ESBOCES. The Board may, if it deems it necessary, request that gifts of equipment, facilities, or any item that requires upkeep and maintenance include funds to carry out maintenance for the foreseeable life of the donation.

The Board will not formally consider the acceptance of gifts until and unless it receives the offer in writing from the donor or grantor or their attorney or financial advisor. Any gifts donated to the Board and accepted on behalf of ESBOCES must be by official action and resolution passed by Board majority. The Board suggests that donors or grantors work first with school administrators in determining the nature of their gift prior to formal consideration for acceptance by the Board.

The Board is prohibited, in accordance with Article VIII § 1 of the New York State Constitution, from making gifts or charitable contributions with ESBOCES funds.

Gifts to ESBOCES will be annually accounted for as required by Generally Accepted Accounting Principles (GAAP).

All gifts become ESBOCES property. A letter of appreciation, signed by the President of the Board, Chief Operating Officer, District Superintendent, or designee, will be sent to donors or grantors in recognition of their contribution to ESBOCES. Letters will be sent in a timely manner and will acknowledge the donation and the possible tax deduction available to donors whose gifts qualify under IRS regulations. Gifts to ESBOCES may not be returned without the prior approval of the Board. All gifts are subject to the same controls and regulations as other ESBOCES property and shall be deposited and/or inventoried accordingly.

References:

- New York State Constitution Article 8, Section 1
- Education Law Sections 404(1), 1604(44), 1709(12), 1709(12-a), 1709(12-b), 1718(2), 3701, and 3703
- Real Property Tax Law 980-a(3)

- Board Policy 4470 – ESBOCES Personal Property Accountability
- Administrative Regulation 4270R.1 - Donations

First Adopted: 7/1/2003

Readopted: 7/14/2005

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