

**SUBJECT: ACCEPTANCE OF GIFTS, GRANTS, MEMORIALIZATIONS, AND
REQUESTS TO THE BOCES**

The Board may accept gifts, donations, grants, memorializations, or bequests (collectively "gifts") of money, real property, or personal property, as well as other merchandise, that add to the overall welfare of the BOCES provided that acceptance is in accordance with existing laws and regulations. Donations to the BOCES are fully tax deductible so long as the gift is used exclusively for public purposes. The Board may refuse any gift that constitutes a conflict of interest, gives an appearance of impropriety, or is not in its best interests. The Board will safeguard the BOCES, the staff, and students from commercial exploitation, from 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 the BOCES. 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 the BOCES 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 the New York State Constitution, from making gifts or charitable contributions with BOCES funds.

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

All gifts become BOCES property.

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 Section 980-a(3)

NOTE: Refer also to Policy #5420 -- BOCES Personal Property Accountability

Adoption Date: 12/12/24