

ACCEPTANCE OF GIFTS and GRANTS

The Dover Board of Selectmen hereby adopts the following policy with respect to acceptance of grants and gifts and expenditures of donated funds. The purpose of this policy is to specify criteria and procedures related to the acceptance of grants and gifts to the Town.

a. Town Boards authorized to accept gifts & grants

It is the Selectmen's policy to respect the authority of Town boards, commissions, committees, departments or officials to accept gifts and grants as provided by statute. The following Town boards, commissions, committees, departments or officials are authorized to accept gifts and grants of money, tangible property and/or real estate to the extent set forth in their respective authorizing statutes.

i. The Board of Selectmen is authorized to accept gifts and grants of money and tangible personal property on behalf of the Town (G.L. c. 44, §§53A, 53A1/2).

ii. The School Committee is authorized to accept gifts and grants of money for educational purposes (G.L. c. 44, §53A, and c.71, §37A); and of tangible personal property as a matter of Town policy.

iii. The Board of Trustees of the Dover Public Library is authorized to accept gifts and grants of money for library purposes (G.L. c. 78, §§ 7, 11) and for purposes of library construction or renovations (G.L. c. 78, §19K); and of tangible personal property as a matter of Town policy.

iv. The Conservation Commission is authorized to accept gifts and grants of money, tangible personal property and real property for conservation and parkland purposes, subject to the approval of the Board of Selectmen (G.L. c. 40, §8C).

v. Any other Town board, commission, committee, department or officer is authorized to accept grants and gifts of funds and expend such funds for their designated purpose subject to the prior approval of the Board of Selectmen (G.L. c. 44, §53A).

vi. Any other Town board, commission, committee, department or officer, as authorized by any other statute.

b. Protocol for accepting gifts and grants

i. Prior to seeking, soliciting or accepting a grant or gift for any specific municipal purpose(s) for which its expenditure requires prior approval by the Board of Selectmen under G. L. c. 53A, the donee board, commission,

committee, department or official is strongly advised to seek the counsel and recommendation of the Board of Selectmen, in order to avoid receiving funds for a purpose that will not meet with the approval of the Selectmen.

ii. The donee board, commission, committee, department or official shall have the discretion to approve or decline any proposed gift or grant, whether restricted or not. In the event a board, commission, committee, department or official declines a gift or grant, such decision shall be dispositive.

c. In considering a gift or grant, donee boards, commissions, committees, departments and officials should make the following determinations:

- i. Whether the gift or grant is appropriate to the mission and needs of the Town and the particular board, commission, committee, department or official;
- ii. Whether the gift or grant is unrestricted or, if restricted, given in reasonably broad and flexible terms to maximize usefulness;
- iii. Whether the gift or grant is irrevocable;
- iv. Whether the gift or grant imposes additional financial burden on the Town, and if so, what is the source of funding for it;
- v. Whether the long-term financial impacts of the gift or grant, particularly where there could be significant future or ongoing operations and maintenance or capital costs associated with the gift or grant, have been accounted for;
- vi. Whether the terms of the gift or grant permit the Town to apply the gift or grant to related purposes in the event the designated purpose is fully funded or is no longer practical, necessary or able to be performed;
- vii. Whether there may be non-financial impacts of the gift or grant, such as, but not limited to, land-use related, environmental, or traffic-related.

d. Soliciting. The State Ethics Commission in advisory EC-COI-12-1 has ruled that Town employees and resources may be used to solicit gifts for the benefit of the Town. Any solicitation of gifts must follow the Ethics Commission guidance. In the event a board, commission, committee, department or official has reason to believe a gift could cause or result in an appearance of impropriety, the board, commission, committee, department or official shall consult with the Ethics Commission prior to accepting the grant or gift.

e. Accounting. The Town of Dover Treasurer and Accountant are jointly responsible for providing for the financial administration of any grant or gift to the Town.

- i. All funds received by any board, commission, committee, department or official shall be deposited with the Treasurer.
- ii. The donee board, commission, committee, department or official shall provide documentation in an approved format to the financial offices of the purpose, terms and written approvals of every gift or grant accepted within 30 days of acceptance.
- iii. Interest, if any, generated by a gift or grant shall accrue to the Town's general fund unless expressly provided otherwise by the terms of the gift or grant.
- iv. The Town Accountant shall track the proposed use of any such gift or grant and shall maintain separate records of accounts showing receipts and disbursements and include a summary in the Town Report annually. Restricted gifts and grants shall be assigned to a project or existing account consistent with the donor's desired use, as long as such restriction(s) do not conflict with Town by-laws or state or federal law, in which case the Town shall ask that the restriction(s) be removed or decline and return the gift or grant.
- v. The donee board, commission, committee, department or official shall be responsible for maintaining records of individual donations and acknowledgement of gifts and shall provide receipts to donors as required for IRS purposes.

7/11/13