



## **AP # 4: Acceptance of Gifts**

*The acceptance of gifts is specifically governed by State Statute and Massachusetts Ethics Law.  
This Administrative Policy shall set forth the procedures for the acceptance of gifts under the purview  
of the Select Board.*

### **I. Funds**

- A. Chapter 44, Section 53A of the Massachusetts General Laws provides:
  - 1. For the acceptance of gifts, or grants of funds, by a Town Officer or Department<sup>1</sup> (including Committee, Commission and/or Board members) with the approval of the Select Board.
  - 2. For the deposit of the funds with the Town Treasurer/Collector subject to the Town's financial policies and procedures, accounting practices and annual audits.
  - 3. For the expenditure of gift funds for a specific purpose to/for which the gift is provided without further Town Meeting appropriation, subject to the approval of the Select Board.
- B. Gifts bestowed to the Cemetery Division for Perpetual Care are exempt from M.G.L. Chapter 44 and shall be kept in a separate fund, where applicable, as governed by M.G.L. Chapter 14, Section 25.
- C. Any Employee, Committee, Commission or Board member who receives a gift on behalf of the Town shall promptly deposit the gift with the Town Treasurer/Collector and send a copy of the gift and any accompanying materials to the Town Administrator.
  - 1. If the gift received is valued over \$100, a written acknowledgment shall be provided by the Town's Finance Director to the benefactor. The recipient shall also notify the Town Administrator regarding the receipt of the gift.
  - 2. By vote of the Select Board, the Town Administrator is authorized to accept gifts up to \$250.
  - 3. For gifts over \$250, a vote to accept the funds by the Select Board is required.
- D. No expenditure of gifted funds shall be permitted until the Town Administrator or Select Board have accepted the gift in the manner deemed appropriate by this policy or the relevant M.G.L.
- E. All expenditures of gifted funds must be made through the Town's financial policies and are subject to the Town's purchasing regulations and accounts payable/warrant processing procedures.

### **II. Real and Personal Property**

- A. M.G.L. Chapter 40, Sections 8C and 8D authorize the establishment of a Natural Resources (Conservation) Commission and a Historical Commission. M.G.L. further authorizes these specific Commissions to accept real and personal property subject to the approval of the Select Board.
- B. Any Employee, Committee, Commission or Board member who is offered a gift of real or personal property on behalf of the Town, including Conservation or Historical, shall notify the Town Administrator and the Select Board in writing immediately.

***The above Administrative Policy-Procedure governs gifts only and is not applicable to payments for services rendered, fines, fees, or replacement of damaged property.***

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<sup>1</sup> The employee or board member will be notified of the date and time of the agenda item in the event they wish to attend.