



Acceptance and Expenditure of Gifts to The Town of Paxton

General Statement

The acceptance and expenditure of gifts to the Town is addressed by the provisions of Chapter 44, Section 53A of the Massachusetts General Laws. It is the intention of the Board of Selectmen to expand upon and clarify procedure for the acceptance and expenditure of gifts to the Town beyond the guidance provided by the statute through this policy. This policy shall apply to **all** departments of the Town.

Policy

Acceptance of Gifts

Gifts to the Town generally fall within one of two categories;

1. Small cash gifts to established gift accounts for general purposes, which need not be specifically accepted by the Board of Selectmen.
2. Larger cash gifts, gifts of property, or restricted gifts, which must be specifically accepted by the Town through a vote of the Board.

Cash Gifts of \$1,500 or Less to Existing Gift Accounts

Cash gifts of \$1,500 or less to existing gift accounts, which are unrestricted beyond the uses permitted when the account was established, should be turned over to the Treasurer, by the department head or Board accepting the gift.

Appropriate documentation should accompany each turnover to the Treasurer and Town Accountant, and held in a separate account.

The balance in any such account shall be reported to the department head, board, commission or committee, or Board of Selectmen by the Town Accountant upon request.

The Town has the following established gift accounts:

Fire Gifts & Donations
Police Gifts & Donations

Ambulance Gifts & Donations
COA Gifts & Donations

Gifts of Property

Before a property gift can be accepted, the department, Board, Commission or Committee to whom the gift is intended must first place a request in writing to the Board of Selectmen via the Town Administrator for permission to accept said gift. Such request should give a full explanation of the proposed use of the gifted property.

Cash Gifts over \$1,500 or with Conditions

Cash gifts, and any gift that has conditions attached that are restricted or otherwise different from the general purposes established for the existing gift account must be accepted by a vote of the Board of Selectmen, subject to any attached conditions.

The cash turnover process to the Treasurer and the reporting of balances by the Town Accountant is the same as for smaller cash gifts.

Expenditure of Gift Funds

The expenditure of funds from gift accounts does not require further appropriation.

Each gift fund shall have a written purpose. The expenditure of gift account funds shall be placed on a warrant to be approved by the Town Accountant and Board of Selectmen.