



Policy for receipt of Gifts and Private (non-governmental) Grants

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Issued by: New York City Department of Education

Objective:

The purpose of this document is to set forth the policy for acceptance, administration and reporting of gifts and private grants, including Conflicts of Interest restrictions. It clarifies the roles of the various offices in DOE and the Fund for Public Schools in the administration and reporting of gifts and grants to the DOE, including individual schools, which originate from private individuals, corporations and foundations. This policy also sets forth additional requirements for gifts or grants from E-rate vendors.

Applicability:

This policy applies to all activities related to gifts and grants from private individuals, corporations and foundations to or for the benefit of the NYC DOE.

Authorized by:

Chancellor

This policy replaces and supersedes all previous memoranda, and/or SOPM topics on this subject unless otherwise specified.

I. GIFTS AND GRANTS

Gifts and Grants are additional revenue for the Department of Education (DOE) to augment funding for supplemental educational and administrative priorities. When opportunities to enhance educational offerings and school environments arise, the procedures and protocols outlined in this policy must be followed.

II. DEFINITIONS

For the purposes of this policy, the following basic definitions are provided.

2.1 Private Individual Donor – an individual not affiliated with or working as an agent for a corporation, foundation or governmental entity, nor an employee or vendor of the Department of Education.

2.2 Parent Association (PA) or Parent-Teacher Association (PTA) – A Parent Association (PA) or Parent Teacher Association (PTA) is an organization of the parents of students in a 1 | Page

New York City public school created and established by the parents' vote, consistent with the requirements of Chancellor's Regulation A-660.

2.3 Corporation or Foundation – a corporation or foundation is any for-profit or not-for-profit entity that is non-governmental, not a private individual, or a PA or PTA.

2.4 Gift (Donations) – the voluntary, transfer of money, services, goods or property from an external donor to a school or office. The donor may be an identified individual, corporation, or foundation – but it cannot be anonymous or a government entity. The donor may not expect anything of value in return.

A gift may be restricted or unrestricted. A restricted gift is a contribution designated for a specific purpose, school (if not made directly to recipient school), program or project. If the donor does not specify any restrictions, the gift is unrestricted and the recipient allocates the funds or donation at its own discretion, consistent with proper DOE purposes.

2.5 Grant – the transfer of money or property from a sponsor for a specific use or need, in response to an application process. The grantor does not receive anything of value in return. When awarded a grant, the recipient will have an executed agreement representing the transfer of money or property in exchange for a specific scope of work and deliverables that may include, but are not limited to, performance reports, financial reporting, and other terms and conditions. Grant funding may also stipulate specific desired outcome(s) within a specific time frame.

III. ADMINISTRATION OF GRANTS AND DONATIONS

The following sets forth the standard for administration of grants and gifts. Additional rules pertaining to Conflicts of Interest are set forth in section VI, and pertaining to grants and gifts from E-rate vendors are set forth in Section VII.

3.1 Gifts and Grants below \$10,000 to Schools

3.1.1 Gifts or grants to schools in amounts less than \$10,000 are administered by the receiving office or school. The gift or grant may be deposited into the General School Fund account if it will not be used in part or whole for personnel expenses (per diem, per session, trainee, etc.). The deposit must be recorded in the School-based Gifts and Grants Tracking System. Procedures are detailed in the SOPM for "[School Bank Accounts](#)." Funds that will be used in part or in whole for personnel expenses (per diem, per session, trainee, etc.) will be administered by the DOE. The original check along with a copy of the donor's award letter must be sent to the Senior Grants Officer for placement into Galaxy.

3.1.2 Restriction on Use of Gifts and Grants - Gifts may be used for OTPS or for personnel services. Refer to Chancellor's Regulation A-660.

3.2 Private Individual Donor

3.2.1 Administration

3.2.1.1 Unrestricted Gifts of \$100,000 or more will be administered by the Fund for Public Schools (the "Fund"). 2 | Page

- 3.2.1.2 **Unrestricted Gifts** of between \$10,000 and \$100,000 are administered through Office of Revenue Operations (see SOPM for General School Funds and Cash Transactions).
- 3.2.1.3 **Restricted Gifts and Grants** of \$10,000 or more will be administered by the Fund.
- 3.2.2 Gifts from Individual Donors may not be anonymous.

3.3 Parent Association or Parent-Teacher Association

- 3.3.1 Gifts from PAs or PTAs are administered by the school.
- 3.3.2 No gifts from PAs or PTAs will be administered by the Fund.

3.4 Corporate or Foundation Donor

3.4.1 Administration

- 3.4.1.1 **Restricted or Unrestricted Gifts** of \$10,000 or more will be administered by the Fund.
- 3.4.1.2 **Grants** of \$10,000 or more will be administered by the Fund.
- 3.4.1.3 **All Gifts and Grants** from E-rate vendors/potential E-rate vendors must be reported to the E-rate Compliance Officer or designee prior to acceptance of the gift or grant or as soon thereafter as possible in order to confirm compliance with E-rate rules. (See Section VII below).

Below is a summary of when gifts, private grants and donations are administered by the DOE and when they are administered by the Fund for Public Schools.

DOE or Fund Administration		
Type	DOE	THE FUND
Unrestricted Gifts	<ul style="list-style-type: none"> • From private individuals up to \$99,999. • From corporation or foundation donors up to \$9,999 • From PA or PTA in any amount 	<ul style="list-style-type: none"> • From private individuals for \$100,000 and above. • From corporation or foundation donors \$10,000 and above.
Restricted Gifts	<ul style="list-style-type: none"> • From private individuals up to \$9,999. • From corporation or foundation donors up to \$9,999. • From PA or PTA in any amount. 	<ul style="list-style-type: none"> • From private individuals \$10,000 and above. • From corporation or foundation donors of \$10,000 and above.
Grants	<ul style="list-style-type: none"> • From PA or PTA in any amount. • Up to \$9,999, provided all federal and conflict of interest requirements are met. 	<ul style="list-style-type: none"> • From private individuals \$10,000 and above. • From corporation or foundation donors of \$10,000 and above.
Non-monetary gifts or grants	<ul style="list-style-type: none"> • From PA or PTA in any amount. • All others, refer to NYC DOE’s Office of Legal Services before accepting gift. 	<ul style="list-style-type: none"> • Refer to NYC DOE’s Office of Legal Services before accepting gift.

IV. PROCEDURES

4.1 Required Documentation

4.1.1 Donor Letter – The letter from the donor must indicate if the gift is restricted or unrestricted. If the gift is restricted, the letter must detail the purpose of the gift and any special terms and conditions, and, where a restricted gift is in excess of \$10,000, the restricted gift must be addressed and directed to The Fund for Public Schools, Inc. The Donor Letter may be in the form of an award notification from a sponsor.

4.1.2 Donation/Gift Check – Donor checks for gifts or grants that are managed through the Fund must be made out to The Fund for Public Schools, Inc. The recipient school or office must retain a copy of each donor check submitted to the Fund for processing.

4.1.3 The donor may require a memorandum of understanding or letter of agreement pertaining to the gift or grant. All such requirements must be approved by OLS prior to signing.

4.2 For Gifts or Grants Received by Schools

4.2.1 Upon receipt of a gift or grant in any amount from an individual, corporation or foundation, including those that are to be administered by the Fund, the administrator of the receiving entity or designee (e.g., school principal, community and/or high school superintendent) must notify and provide all pertinent information and related documents to the Senior Grants Officer (SGO) and/or DSL Field Budget Director. The recipient school must provide the gift/donation check(s), letter of award notification from the private sponsor, and memorandum of understanding (MOU) or letter of agreement, if applicable.

4.2.2 The SGO must enter the information into the [Gifts and Grant Tracking System \(GTS\)](#) and send all related documentation to the Office of Revenue Operations (ORO) so that the appropriate account code (Quick Code) can be established for tracking and spending purposes in the DOE's Financial Accounting Management Information System (FAMIS).

4.2.3 If a school is offered or receives a gift that should be administered through the Fund, the school must notify the Fund and follow the directions from the Fund.

4.3 For Central Division Recipients:

4.3.1 Upon receipt of a gift or grant, the head of the recipient office must complete the Notification of Receipt of Gifts Form, and provide all other pertinent information and documents to the ORO with copies to its respective Budget analyst and Office of Capital and Grants Finance. The recipient must include, the gift/donation check(s), 4 | Page

letter of award notification from the private sponsor, memorandum of understanding (MOU), or letter of agreement, if applicable.

4.3.2 If a DOE office is offered or receives a gift that should be administered through the Fund, the office must notify the Fund and follow the directions from the Fund.

4.4 Non-monetary Gifts

Please consult with the OLS for specific procedures regarding non-monetary gifts (e.g. will, deed of trust, etc.).

V. DOCUMENTATION AND RETENTION

This section applies only to gifts and grants that are received directly by the DOE, including by an individual school (not through the Fund for Public Schools).

5.1 Monetary Gifts and Grants to Schools

The gift recipient must submit the required documents to their SGO or DSL Field Budget Director. The SGO must forward documentation to ORO at the address below, or for restricted gifts, to the Fund. Gifts are considered unrestricted unless explicitly stated otherwise. Copies of all documentation below must be maintained at the school and by the SGO or DSL Field Budget Director.

5.2 All Monetary Gifts and Grants

The SGO or central division shall forward the check and copies of all required documentation (see Section 4) to ORO at the address below:

**Office of Revenue Operations
65 Court Street – Room 824
Brooklyn, NY 11201**

5.3 Non-monetary gift documentation

Please consult with the OLS for specific procedures regarding non-monetary gifts (e.g. will, deed of trust, etc.).

VI. CONFLICTS OF INTEREST REQUIREMENTS

6.1 Donations Received and/or Solicited by the NYCDOE

It is strongly recommended that for all gifts and grants received by the DOE of any value, the DOE's acknowledgement contain a statement that the donor will not receive any special access or preferential treatment by City government officials. (If DOE is soliciting a gift or grant, the New York City Conflicts of Interest Board requires an explicit statement in the solicitation indicating that a decision to give or not give will have no impact on any official action and will have no impact on access to City government officials.)

The New York City Conflicts of Interest Board requires public disclosure twice a year of certain gifts and grants received by the DOE.

6.2 NYC DOE EMPLOYEES

All DOE employees must follow all of the New York City's Conflicts of Interest laws and rules, and the Chancellor's Regulation C-110 on conflicts of interest, including, but not limited to, the solicitation and possible acceptance of donations, and rules on gifts to individual DOE employees. If any law, rule, or anything in this Gifts and Grants Policy conflicts with each other, the stricter rule must be followed.

Any questions should be directed to Samantha Biletsky the NYC DOE Ethics Officer at sbiletsky@schools.nyc.gov or 212-374-3438.

VII. DONATIONS FROM E-RATE VENDORS

7.1 For Gifts, Grants, and Donations of Any Value to the DOE, a DOE School, or DOE Office

7.1.1 E-rate vendors provide products and services related to technology and telecommunications services (e.g., Internet service, wired/wireless telephone service, information technology equipment, and installation and maintenance of information technology equipment). The [E-rate vendor list](#) should be checked regularly for updates.

7.1.2 Confirm Compliance with E-rate Program Rules - Prior to solicitation, acceptance, or utilization of a gift, grant, or anything of value from E-rate vendors or potential E-rate vendors, schools and offices must obtain written confirmation from the E-rate Compliance Officer (ERCO), or designee, that the solicitation, donation, or grant does not violate E-rate program rules.

7.1.3 Communication with OFSRC - If the donor is an E-rate vendor or potential E-rate vendor, schools and offices must submit information on the proposed gift, grant, or offering to the Office of Federal and State Regulatory Compliance (OFSRC) by emailing [E-rate](#).

7.1.3.1 Upon receipt of all information and documentation by OFSRC, the E-rate Compliance Officer, or designee, will provide written confirmation whether the donation/grant complies with E-rate program rules. If OFSRC advises that the donation/grant would violate E-rate program rules, it may not be accepted. If already received, the donation/grant must be returned. If the vendor's offer is determined acceptable by E-rate program rules, all schools and offices must follow the procedures outlined in this Policy and applicable documents. The DOE's acknowledgement must contain a statement that the donor will not receive any special access or preferential treatment by City government officials.

7.1.3.2 Documentation submitted to OFSRC, including the approval, of gifts, grants, or anything of value from E-rate vendors or potential E-rate vendors must be retained by OFSRC for a minimum of ten (10) years from the last date of the given E-rate Funding Year. Schools and offices submitting information should also retain copies of documents for the 10 year period.

7.2 Additional Information

Information and restrictions about gifts/grants from E-rate vendors or potential E-rate vendors, including gifts to individuals can be found in the [E-rate Vendor Gifts, Donations, and Grants](#)

[Procedures](#). 6 | Page