Monroe 2-Orleans BOCES Policy
Series 4000 – Non-Instructional/Business Operations
Policy #4320 – BOCES PERSONAL PROPERTY ACCOUNTABILITY

In compliance with and required by Education Law and Regulations of the Commissioner of Education, the BOCES has established and adopted the following policy, pertaining to the accountability, acquisition, sale and disposition of personal property.

For the purpose of this policy, the following definitions shall be used:

a) **Personal property shall mean** all tangible personal property of the BOCES that is not consumable and has a useful life of one year or more including, but not limited to, equipment, supplies, parts, vehicles and materials, provided that such terms shall not include buildings or other real property or equipment which is permanently affixed to real property, or leases, notes or other written instruments.

b) **Valuable personal property shall mean** personal property which has a unit resale value of $500 or more, and equipment, supplies, parts of materials which are disposed of in lots having an aggregate resale value of $500 or more.

c) **Surplus personal property shall mean** personal property which has no known, immediate or currently foreseeable use to the BOCES.

Acquisition of Personal Property by Purchase

The acquisition of any and all personal property purchased with BOCES funds shall comply with all applicable laws on competitive bidding and procurement as prescribed in Board policy (#4310) and procedures.

Acquisition of Personal Property by Gift

a) **Acceptance**. Only the Board may accept gifts of either money or merchandise, including surplus property, real property, and/or property donated by bequest or devise in a will or trust instrument, that in the view of the Board adds to the overall welfare and is in accordance with law and is in the best interest of BOCES.

1. The Board will not consider the acceptance of a gift until the offer is made in writing using BOCES Form 4320F.1. Any gifts or grants donated and accepted will be by official action through Board resolution. BOCES may take possession of the gift but may not use the gift until accepted by the Board.

2. The Board will safeguard the BOCES staff and students from commercial exploitation from special interest groups.

3. The Board will not accept gifts that place unreasonable encumbrances on future boards or result in unreasonable, additional, or hidden costs.

4. The Board will not accept a gift which constitutes a conflict of interest and/or gives the appearance of impropriety.

5. The Board is prohibited from making charitable donations/contributions.

6. An individual gift exceeding $75.00 to BOCES employees will be returned.

b) **Accounting for Gifts**

1. All gifts shall be entered into the perpetual physical inventory of the BOCES in the same manner as purchased personal property and consistent with the provisions of subheading Perpetual Inventory below.

2. Gifts of money shall be annually accounted for under the trust and agency account in the bank designated by the Board.

3. Any property donated shall be for the use of BOCES and no employee shall benefit personally from such donations.

4. All gifts, grants, and/or bequests shall become the sole property of the BOCES.

5. It shall be the responsibility for the District Superintendent or their designee to have the value of the gift or donation established, when necessary, for BOCES tax purposes. The District Superintendent or designee will acknowledge, in writing, the receipt of the gift or donation on behalf of the Board, but does not assign a value for tax purposes.

6. All proposed gifts or donations shall be immediately brought to the attention of the appropriate Program Administrator of the service to which the contribution is made who may reject the gift thereby negating the need for Board review.

9. The Program Administrator shall be responsible to see that the gift or donation is appropriately used.

10. Gifts or donations made that are not specific to a program shall be brought to the attention of the District Superintendent or designee who will be responsible for applying the gift to a specific program.

Perpetual Inventory

a) The Assistant Superintendent for Finance and Operations shall develop, in writing, the basic rules and regulations to be followed in maintaining the personal property records. Procedures employed shall comply with all applicable laws and requirements of the New York State Department of Audit and Control, which are issued pursuant to Section 36 of the General Municipal Law.

1. The minimum standards to be considered for inclusion in the personal property record are as follows:

   (a) The personal property must have significant value. Personal property valued at $500.00 or more shall be included in the general personal property record.

   (b) The personal property must have an estimated useful life of one year or more.

   (c) The physical characteristics of the personal property are not appreciably affected by use or consumption.

2. It shall be the responsibility of the Assistant Superintendent for Finance and Operations to assure that all new acquisitions, by purchase or gift, are entered into the perpetual inventory system.

b) Inventory Records. The inventory record shall contain sufficient information to identify each item classified as personal property and include the following:

1. A sufficient description of the personal property.

2. The class of the personal property (machinery, equipment, etc.).

3. The year of acquisition of the personal property.

4. The historical cost (the cost at acquisition) of the personal property. If unknown or a gift, the estimated value.

5. The source of financing or acquisition (general fund, federal fund, gift, etc.).

c) Physical Inventory. A physical inventory shall mean determining the actual existence, and condition, of real and personal property in the records by visually examining the property in question.

1. For valuable personal property with a resale unit value of more than $100, a partial physical inventory shall be updated annually. All assets more than $100 will be inventoried within a five-year cycle.

Disposition of Personal Property

a) Building administrators and support staff supervisors are responsible for identifying obsolete and surplus equipment and supplies within their area(s) of responsibility.

Periodically, but not less than once each year, a determination shall be made as to what equipment, supplies and/or materials are obsolete and cannot be salvaged or utilized effectively or economically by the BOCES.

b) Procedures for Disposition of Equipment, Supplies or Materials

1. All valuable personal property with the exception of recycled technology related equipment or software should be sold to only the highest bidder through competitive bidding or public auction. Personal property such as surplus or obsolete equipment, supplies or materials which have a unit or lot value of $500 or less may be disposed of by the BOCES in a manner approved by the Assistant Superintendent for Finance and Operations.

2. Any property whose market value would classify it as valuable personal property, but which is determined not to be marketable because it is damaged or in poor condition and has not been marketable after at least one prior attempt at competitive bidding or public auction, may be disposed of by the BOCES.

3. Disposition of any personal property, even though it may have little or no marketable value, must be approved by the Assistant Superintendent for Finance and Operations.

4. Prior to classifying as disposable, all items should be considered for reassignment to other locations within BOCES as needed or stored in a central location if they may have potential usefulness in the future.

5. All sales of surplus and obsolete personal property shall be open to the public. Notice of the sale and/or requests for bids shall be made through advertisements in the local newspapers and other appropriate means to assure public awareness.

6. Textbooks and/or supplies may lose their value to the educational program because of changes in the curriculum or they contain outdated material and/or are in poor condition. If no longer useful or usable, the procedures for disposal shall adhere to the following order of preference:

   1) Sale of textbooks. If reasonable attempts to dispose of surplus textbooks fail to produce monetary return to the BOCES; then
   2) Donation to charitable organizations; or
   3) Disposal as trash.

General Municipal Law Sections 51 and 800 et seq.

Procedure for Accountability of Officers and Employees for Violating the Personal Property Policy

a) Penalty for violation. Any officer or employee who engages in the unauthorized use, theft or conversion of personal property belonging to the BOCES, or who otherwise violates this policy, shall be subject to removal from office, possible termination from employment, and/or such other discipline or penalties as authorized by law.

b) Complaints. Any complaint concerning an alleged violation of this policy shall be submitted in writing to the District Superintendent or designee. The District Superintendent or designee shall cause an investigation to be conducted and a report shall be filed in their office at the completion of the investigation. The District Superintendent or designee is responsible for and shall take such action as is necessary for the enforcement of this policy.

c) Dissemination of policy. The District Superintendent or designee shall take such action as is necessary to communicate this policy.

Review and Amendment of the Policy

a) Review. The Board shall review its policy on personal property accountability annually and make amendments it deems necessary.

b) Amendments. The Board shall submit its amended policy, within 30 days of its adoption, to the Commissioner of Education for approval.

Education Law Sections 207 and 1950(18)
8 New York Code of Rules and Regulations
(NYCRR) Section 170.3

Refer also to 4320F.1 – Gifts and Donations.

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