

Donated Goods and Services

Objective:	To ensure that donations are consistent with the aesthetic and functional integrity of the County's existing and proposed goals by establishing clear guidelines for giving goods or services.	Policy/Procedure Number:	01-56
Reference: (All applicable federal, state, and local laws)	Internal Revenue Service, Pub. 526, Charitable Contributions; NYS Office of General Services, Procurement	Effective Date:	December 19, 2023
Legislative Policy Statement:	Donating goods and services to the County provides those in the community with various philanthropic interests the opportunity to give through memorials, gifts and donations. It is not intended to compete with other non-profits or groups with which the County works, but rather to provide those that specifically are interested in County projects the opportunity to give.	Responsible Department:	Administration
General Information:	This policy applies to donations only and not to monetary contributions by participants of County programs. Voluntary contributions by County participants of programs are governed by applicable NYS and County Department policies and specifically support the programs from which they receive services.	Modified Date (s):	
I. Definitions:	<p>Donation - A voluntary transfer of property or currency/cash from a transferor (donor) to a transferee (donee) with no exchange of value (consideration) on the part of the recipient (donee).</p> <p>Goods - Any physical items including, but not limited to, office supplies, vehicles, equipment, furniture, and raw materials.</p> <p>Services - Performance of a task or tasks that may include a material good or a quantity of goods, and which is the subject of a purchase or other exchange. This includes, but is not limited to, technology, consulting, specialty services, maintenance, waste removal, medical services, etc.</p> <p>Voluntary Contribution – Solicited goods or services used specifically to expand a County program given freely, without pressure or coercion.</p>	Resolution No.:	2023-287
II. Policy:	<p>A. Any donated goods and/or services offered to the County free of charge valued over five-thousand (\$5,000) dollars must be pre-approved by the Legislature. The receiving department must provide justification for such donations.</p> <p>B. The County reserves the right to refuse any donation.</p> <p>C. Donations to County programs must be consistent with established goals and objectives for the individual program, and/or the County as a whole.</p> <p>D. Cash Donations</p> <ol style="list-style-type: none">1. Cash donations shall be directed to the County.	Next Scheduled Review:	December 2028

2. The County will only accept cash donations for the purposes of enhancing programs, community educational opportunities and/or improving facilities.
3. Items typically purchased by means of cash donations include basic amenities such as equipment, supplies, landscaped areas, etc. Donors are by no means limited to these items, as any improvements or items that are consistent with amenity standards will be considered.
4. Cash donations may be made for any expense associated with the establishment, maintenance, or operation of a County facility or program.

E. Materials and Equipment Donations

The County may accept materials or equipment donations under the following conditions:

1. Donations of materials and equipment must be consistent with County adopted standards and specifications or policies and plans.
2. Criteria for approval of materials and equipment not contained in County adopted standards and specifications or policies and plans shall include:
 - a. Consistency with adopted design, character, and use at proposed location;
 - b. Consistency with Federal, State, and local health and safety standards and regulations such as standards for product performance, the Americans with Disabilities Act, local building codes, etc;
 - c. Compatibility with current County maintenance practices;
 - d. Does not cause unbudgeted expenditure or significant ongoing maintenance responsibility for the County and;
 - e. Consistency with adopted long-range goals for specified facilities or programs as contained in existing, comprehensive County plans.

F. Professional Services Donations

Donation of in-kind professional services will be considered for acceptance by the County if consistent with County adopted policies and strategic priorities.

III. Procedure:

A. Prior to the acceptance of donated goods and services offered to the County, the following requirements shall be met:

- Consultation with the County Attorney to rule out any possibility or perception of outside influence, in adherence to the County's Code of Ethics and all applicable federal, state, and local regulations.
- Consultation with the County Risk & Compliance Administrator to review risk/liability implications and ensure that the same contractual review and contract execution process is utilized for paid goods and services is followed, to include a defined scope of work and signed agreement between the donor and County, as necessary.

- Consultation with the County's Department of Finance to determine how the value of donated good(s) is to be recorded in the general ledger, if applicable.

B. Donation Process

1. Where appropriate or upon request, potential donors will be provided with a copy of this policy outlining the County's donation policies and procedures.
2. A department must receive a cash donation before a purchase or program expenditure is made using the cash donation.
3. Cash donations will be deposited with the County's Finance Department and distributed to specified Departments.

C. Receipt of Donations

1. The County may accept donations of land, goods, materials, equipment, professional services, and cash. Donations of land require Legislature approval and shall be consistent with other County policies.
2. All donors shall be issued a receipt incorporating specific information.
3. After any donation is received, the County department who secured the donation must complete a *"Receipt for Donated Goods or Services Form" (Attachment A)*. The completed form should be turned in to the Finance Department with a copy of approval documentation. (The prospective Department should retain a copy and a copy should be given to the donor.)

D. Receipt Guidelines

1. All receipts must include:
 - a. Verification that no goods or services were provided in exchange, in whole or in part, for the donation.
 - b. The cash receipt should reflect the amount of the cash donation.
 - c. The receipt shall include a clear description of the land, goods, materials, or services donated. Do NOT affix a cash value to the land, goods, materials, or services donated.

Note: It is incumbent upon the donor to provide the proper justification and fair market value of the donation. The IRS has regulations that determine the value for donated items; i.e., the donor might need to provide an appraisal to the IRS to declare full deduction. In cases of such donations, the County Director of Finance or designee shall sign the donor's IRS Form 8283 (Non-cash Charitable Contribution).

2. The County will retain a copy of all donation receipts. The County will make receipts and other required information available upon request in the event of an IRS audit of a donor's return.

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3. In cases where a property is jointly owned by the County and other entities, all parties will negotiate and sign a written agreement indicating ownership of the donated asset.

Tompkins County Receipt for
Donated Goods & Services

(One copy to Finance, one copy for Department, and one copy for donor - attach approval documentation)

Date: _____

Name: _____

Address: _____

Phone: _____

_____ No goods or services were provided in exchange, in whole or in part, for the donation.

_____ If land, goods, materials, or services, describe donation:

Donor's IRS Form (8283) signed by the County's Finance Director or designee, if applicable.
Donation is tax deductible to the extent allowable by law. It is the responsibility of the donor to
determine fair market value of this donation.

Please check where appropriate:

_____ This donation is to be used at the County's discretion; or

_____ This donation is to be used specifically for the following purpose:

_____ Please respect my privacy, I do not wish to be recognized for my contribution.

_____ I wish to be recognized for my contribution:

In _____ memory of:

In _____ honor of:

Other: _____

Person completing this form: _____

Signature of Donor: _____

Tompkins County Receipt for Monetary Donation

(One copy to Finance, one copy for Department, and one copy for donor - attach approval documentation)

Date: _____

Name: _____

Address: _____

Phone: _____

Amount of Donation _____

Please check where appropriate:

_____ This donation is to be used at the County's discretion; or

_____ This donation is to be used specifically for the following purpose:

_____ Please respect my privacy, I do not wish to be recognized for my contribution.

_____ I wish to be recognized for my contribution:

In memory of: _____

In honor of: _____

Other: _____

Person completing this form: _____

Signature of Donor: _____