

Policy on Funds Disbursable by the Rabbi

Adopted by the Machar Board March 20, 2019

A. Definitions

“Rabbi Fund” means a separately denominated pool of money available to the Rabbi to disburse in his or her discretion, subject to the provisions of this policy. Whenever Machar maintains more than one fund of this nature, the term “Rabbi Fund” applies to any such fund.

“Review Officer” means the Treasurer or any other individual designated by the President to review disbursements from the Rabbi Fund to ensure compliance with this policy.

B. Sources and ownership of Rabbi Fund

The Rabbi Fund may be derived from an annual budget allocation, donations designated for the Rabbi Fund, or both. The Rabbi Fund is the property of Machar, not the personal property of the Rabbi.

C. Permitted uses

The Rabbi has sole discretion to disburse money from the Rabbi Fund for these purposes: (1) to ease the financial distress of Machar members or others in need (for example, members of the wider Jewish community or refugees who turn to Machar for help); (2) to contribute to a non-profit, charitable organization recognized as such under Section 501(c)(3) of the Internal Revenue Code; and (3) to carry out an activity or acquire property that the Rabbi believes would directly benefit Machar and cannot feasibly be addressed through the ordinary budgeting process.

D. Consultation before property acquisition

If the Rabbi desires to disburse money from the Rabbi Fund to acquire a book, art work, or other tangible property, the Rabbi shall first consult with the President or the President’s designee about the intended use of the property. The Rabbi retains discretion over the decision whether to proceed with the acquisition. Any property acquired after disbursement from the Rabbi Fund is the property of Machar, not the personal property of the Rabbi.

E. Prohibited uses

The Rabbi may not disburse money from the Rabbi Fund for (1) the Rabbi’s personal benefit or that of any member of the Rabbi’s family; or (2) reasonably foreseeable operating expenses related to the work of the Rabbi, which should be addressed through the ordinary budgeting process. Such operating

expenses include registration fees for conferences, tuition and related expenses for courses, and other professional development activities.

F. Confidentiality

Except as otherwise permitted by this section, the Rabbi may not disclose the identity of an individual who requests or receives assistance from the Rabbi Fund. Non-identifying descriptions (for example, “a Machar member who needed help paying for medical expenses while laid off from work”) are permitted. The identity of an individual may be disclosed to the (1) Congregational Administrator and Treasurer incidental to disbursement of funds to an individual, and (2) the Review Officer in connection with a review under Section G. The Congregational Administrator, Treasurer, and Review Officer may not re-disclose the identity of an individual who has received assistance from the Rabbi Fund.

G. Recordkeeping and review of disbursements

The Rabbi shall maintain a record of each disbursement from the Rabbi Fund, indicating the date; the amount; the purpose; and the recipient. At an annual review, the Rabbi shall provide the Review Officer with this record, together with a certification that no portion of the Rabbi Fund has been used for a purpose prohibited by Section E. The Review Officer shall provide the Board with an assessment of compliance with this policy.