

**Guidelines for Bet Aviv's Rabbi's Discretionary Fund**  
**Approved by Bet Aviv board, March 10, 2015**

1. The Rabbi's Discretionary Fund is under the control of the Rabbi but is a fund of the synagogue. It is governed by this policy, approved by both the Rabbi and the Board, which follows guidelines from the Central Conference of American Rabbis. The Fund should comply with all relevant tax laws. The Fund cannot be used for the personal benefit of the Rabbi and his/her family.
2. The Fund should be reviewed yearly by an individual, not necessarily a member of Bet Aviv, such as an attorney or accountant or other appropriate person. This individual should be jointly agreed upon by the Rabbi and the synagogue Board to insure that the Fund is being used in accordance with the prevailing tax laws and the Discretionary Fund policy. Confidentiality is of prime importance and must be maintained by the individual performing the review.
3. In order to keep individual names confidential, the Rabbi should annually report only the general categories disbursed by the Fund to the Bet Aviv membership at the Annual Meeting.
4. The Rabbi should have an accountant or a lawyer knowledgeable in tax matters to whom he/she can turn when questions regarding the Discretionary Fund arise.
5. The checks should be imprinted with the following notation: Rabbi's Discretionary Fund, Rabbi Linda Joseph, Bet Aviv.
6. All checks deposited into the Fund should be made out to the Fund and not made out to the Rabbi personally.
7. Even though the Fund can be used for many worthy purposes, caution should be exercised to prevent the Fund from being used as a mere "pass through." If a donor wants to support a particular program in the synagogue it would be better to make the contribution directly to the synagogue, rather than through the Rabbi's Discretionary Fund.

*Categories for use of money from the fund*

The specific items listed in the categories are merely examples and are not to be considered as all-inclusive.

*Category A* – Generally considered to be appropriate:

1. Funds to needy congregants and other individuals. Need is defined as “food, shelter, clothing, and other living necessities.” When possible, checks will be written to given businesses, utility companies, banks, etc. to help the person in need. While the rabbi will make every effort to refrain from making out checks in the given individual’s name, but will write the check to the individual if necessary. The rabbi should write a short note to be kept in a confidential file explaining the circumstances of such an instance.
2. Funds to other 501(C)3 organizations, including Bet Aviv, both local and out of our area.
3. Funds to national and international organizations are to benefit the Jewish people directly or would support relief efforts responding to an international disaster.

*Category B* –Generally considered to be appropriate. Use of the Fund to supplement unusual and unexpected Bet Aviv expenses. Best practice would suggest that the Rabbi issue a check to the synagogue and the synagogue then cover the related expenses or reimbursement, even back to the Rabbi.

1. Cover expenses of worship, educational or social action programs of Bet Aviv, especially if the program is newly created and the program is not part of the Bet Aviv budget at the time of the allocation.
2. Cover materials for a Bet Aviv program or for Bet Aviv members in special need of materials or services as a result of counseling.