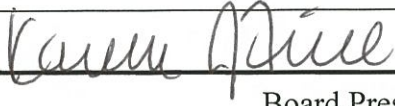
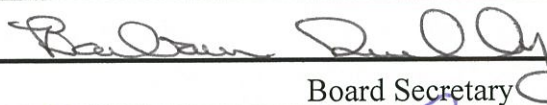
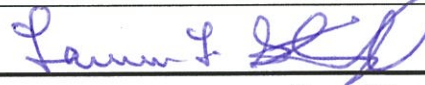


<b>OHEF SHOLOM TEMPLE</b>		<b>Policy and Procedure</b>
<b>Name of Policy:</b>	Purchasing Policy	
<b>Policy Number:</b>	FINANCE – 1011	
<b>Department:</b>	Board of Directors	
<b>Purpose:</b>	The purpose of the Purchasing Policy shall be to ensure that an accountable decision making process is followed for selecting vendors that supply materials, equipment and physical plant improvements. In addition, when high level contracts are entered into, the Board is engaged as required to make final determinations that the selection process has been followed.	
<b>Effective Date:</b>	September 14, 2017	
<b>Last Rev. Date:</b>		

<b>Required Signatures:</b>	 <hr/> Board President
	 <hr/> Board Secretary
	 <hr/> Board Treasurer

<b>Definitions:</b>	
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<b>Policy and Procedure:</b>	<p><b>1. GENERAL POLICY STATEMENT</b></p> <p>1.1 Prudent Fiscal Management. The financial management of the Temple shall be in accordance with generally accepted accounting principles (GAAP). All transactions and protocols shall adhere to the guidelines established in Board approved policies.</p> <p>1.2 Financial Management Responsibility. The responsibility for the financial management shall be with the Treasurer. The Treasurer shall act as the Chief Financial Officer unless the Temple hires a Financial Director or contracts with a management company to perform said function.</p> <p>1.3 Any purchase made by a Board member using their own money, for an item on behalf of the Temple shall require prior written approval by the Temple President.</p> <p><b>2. PURCHASING</b></p> <p>2.1 The Executive Director has the authority to approve expenditures that are within the annual budget approved by the congregation except as provided below.</p> <p>2.2 Any expenditure in excess of \$5,000.00 for the purchase of a single item, contracted services or project should have bids from three (3) suppliers, if</p>
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possible. Any exception to this requirement must be approved by the Board when acting on the proposed purchase.

2.3 The individual or committee obtaining the bids shall complete an Off Budget & High Cost Funding Expenditures Form and submit it to the President, Treasurer, Executive Director and Chair of the Finance and Development Committee for review.

2.4 The Finance and Development committee will review the proposal and any additional recommendations from the President, Treasurer and Executive Director.

2.5 A final version of the Off Budget & High Cost Funding Expenditures Form shall be sent to the President of the Board for dissemination to the Board and placement on the agenda for the next Board meeting.

2.6 The Board shall process the proposal and make a determination as to the request. If approved, the purchasing agreement and bid award must be specifically approved in advance by the President and Executive Director.

### **EMERGENCIES**

3.1 In the event an emergency repair or other expenditure must be completed for safety reasons, the President and Executive Director shall select a vendor and obtain a price and contract to perform the necessary repairs.

3.2 When possible, a vendor shall be used that has performed quality work for Ohef Sholom Temple in the past at a fair price.

3.3 The President shall contact the Executive Committee members by conference call, email, telephone or other means and provide all the information needed for the committee to take action.

3.4 If the vendor and emergency expenditure or an alternative action is approved, this determination shall be reported to the Board of Directors immediately by email and/or telephone. The action taken by the Executive Committee shall be placed on the agenda of the next Board meeting for affirmation by the Board of Directors.

**Related Policies:**

Off Budget & High Cost Expenditures Form

**OHEF SHOLOM TEMPLE**  
**Off Budget & High Cost Funding Expenditures Form**  
**Data for the Finance and Development Committee**

**Name of Requesting Committee or Auxiliary:**

**Submitted by:**

**Date:**

**Title of Expenditure:**

**Expenditure Explanation**

1. Please give an explanation of this expenditure. When was it identified? Who identified it? Why does it need to be done? What vendors have you received estimates from? What other involved committees and/or Auxiliaries have been contacted? Please fill in the table with cost estimates.

Item	Cost
Total Cost:	

2. Why wasn't this expenditure included in the last budgeting cycle?
3. What is the timeframe the project MUST be completed by? Provide supporting data or explain.
4. Provide Implementation Plan with Timetable that identifies the staff/committee member overseeing implementation:
5. Please identify from which fund(s) is this expenditure planned to be paid; and, any other possible funding sources other than Ohef Sholom Temple General Fund for this project?
6. What is(are) the current balance(s) of the fund(s) and what other expenditure(s) and in what amount(s) is(are) presently committed or anticipated from the fund(s) during the current fiscal year?