

1. By-Law for Membership Dues

Last revised: November 21, 2012

BTCCGL membership dues are as follows:

Individual Member (annual)	\$101 / year
Individual Member (life)	\$1500 cumulative over calendar year
Family Member (annual)	\$151/year
Family Member (life)	\$2000 cumulative over calendar year
Student Member (annual)	\$25 / year

BTCCGL membership dues can be ratified by: (i) two-thirds majority vote of the executive committee, and (ii) no objection vote of the Trustees, followed by a (ii) simple majority vote of the general body.

The membership dues shall not have any caveats, provisos, or restrictions. They shall not be directed to any specific activity, project, or part of the organization.

The membership dues shall be considered as a tax-deductible charitable donation to the BTCCGL organization in accordance with section 501(c)(3) of the Internal Revenue Code.

Annual Membership shall be valid from Jan. 1 to Dec. 31 of the year of membership. Membership dues paid between Oct. 1 and Dec. 31 will provide membership for the full length of the following year. Membership dues paid between Jan. 1 and March 31 will provide membership for the full length of the same year.

2. By-Law for Annual Meeting

Last revised: November 21, 2012

(i) The President shall inform the general body about the annual meeting by post, or email, or other means. Such communication will include:

- (a) Meeting date and time
- (b) Meeting place including address
- (c) Meeting agenda
- (d) Meeting notes from previous meeting

(ii) The required quorum for the annual meeting is the smaller of 50 individual voting members, or 30% of the entire voting membership.

(iii) The annual meeting will include a presentation of the budget and balance sheet for the organization

(iv) Majority vote of the general body shall comprise of a simple majority of the voting members attending the annual meeting.

(v) The annual meeting shall be conducted by the President or if needed, another officer (with portfolio) appointed by the Executive committee.

3. By-Law for BTCCGL Facility Rental and Use

Last revised: November 21, 2012

(i) BTCCGL facilities can be rented by completing and submitting the Form A - *Facility Use Application, Rev. 0* for approval by the Facility Rentals and Reservations Committee.

(ii) If the rental request is approved, then the authorized representative (or renter) is required to follow and meet all the requirements in the *BTCCGL Rental Policy, Rev. 0*.

(iii) Meeting rooms in BTCCGL facilities can also be reserved for volunteer classes by completing and submitting *Form B - Meeting Room Use Application, Rev. 0*, for approval by the Facility Rentals and Reservations Committee.

(iv) Meeting rooms in BTCCGL facilities can also be reserved for committee meetings by completing and submitting *Form B- Meeting Room Use Application, Rev. 0*.

4. By-Law for Accepting Donations and Gifts

Last revised: April 17, 2018

By-Laws for Accepting Non-Financial & Financial Donations and Gifts

- a. Acceptance of tax-deductible donations and gifts are restricted in accordance with the requirements of Section 501(c)(3) of the Internal Revenue Code Publication 1771.

In addition, BTCCGL wants to make sure that donors feel appreciated and recognized for their generosity.

Receipts will consist of:

- Name of organization (Bharatiya Temple and Culture Center of Greater Lafayette)
- Amount of donation or description of non-cash donation
- If goods or services were not provided, then the statement "No goods or services were provided."
- If intangible religious benefits were provided, then the statement "Intangible religious benefits were provided for the contribution."

- b. Financial donations may be received by any member of the Executive Committee. Such donations shall be submitted to the Treasurer, and if accepted, it shall be tracked / inventoried in accordance with the Constitution Article III. Finance.
- c. Non-financial donations and gifts valued less than \$500 can be accepted by the simple majority of the *Donations and Gifts* standing committee appointed by the Executive Committee on an annual basis.
- d. If the Non -financial donation or gift is valued more than \$500 then it shall be subject to further review and acceptance by a majority vote of the Executive Committee.
- e. Non-Financial donations and gifts accepted by BTCCGL shall be tracked in an inventory maintained by the *Donations and Gifts* standing committee.
- f. If the donation or gift is not accepted by the Executive Committee, then it shall be returned to the donor.

5. By-Laws for Fund Accounting

Last revised: November 13, 2017

General Funds: All BTCCGL income from membership levels, monetary donations, rentals, and any other source of income shall be accounted in the general fund.

All non-monetary donations shall be accepted and recorded in accordance with the By-Law for Accepting Donations and Gifts.

Project Funds: BTCCGL projects approved by the Executive Committee shall have project fund accounts assigned to them. Funds collected specifically for these projects, and those assigned from the general fund (if any) shall be included in the project fund account. These project funds shall be accounted separately to track project expenses and progress.

Hundi (Worship box) Funds: Funds deposited into Aarti (worship) plates and the Hundi shall be collectively termed "Hundi Money" and will be recorded as a dedicated line item for accounting purposes. The "Hundi Money" shall be used for worship-related expenses only, including, but not limited to: (i) direct worship expenses (such as supplies and services for worship) related to the vigrahas and conduct of pujas, and (ii) indirect religious expenses (such as enhancements, modifications, accessories) associated with the worship area and vigrahas. The temple sub-committee can sanction single-transaction expenditures up to \$500 from the "Hundi Money". For expenses exceeding \$500, in addition to the temple sub-committee sanction, Executive Committee approval will also be required.

6. By-Laws for Conducting Elections

Last revised: May 5, 2013

Absentee votes shall be arranged by special request to the Executive Committee, and will be permitted in special situations only.

Online voting for the elections can be arranged if practical and approved by the Executive Committee.

7. By-Laws for Standing Committees

Last revised: April 17, 2018

Standing committees can be established upon approval of the Executive Committee. These standing committees will meet the following requirements:

- i. The chairperson of the standing committee shall be appointed by the Executive Committee for a term of one year. If possible, the chairperson will be a member of the executive committee. The chairperson can be re-appointed for a consecutive term of one more year. After serving a maximum term of two consecutive years, a new chairperson shall be appointed by the executive committee.
- ii. The chairperson will appoint other members of the standing committee for a term of one year, and will consider suggestions from the Executive Committee (if applicable). The chairperson can extend the term of committee members.
- iii. Committee members have to be current members of BTCCGL, and they can be appointed to the committee in the first quarter of the year unless exceptional circumstances occur.
- iv. The chairperson will maintain an active roster and mailing list of the standing committee members.
- v. Standing committee meetings shall be scheduled, organized, and conducted by the chairperson at a location that is accessible to all members.
- vi. A brief meeting announcement, agenda, and notes will be maintained and distributed by the chairperson as needed. Meeting notes shall be saved in an electronic location maintained and owned by BTCCGL.
- vii. The chairperson will provide updates to the executive committee on a regular basis throughout the year.
- viii. The standing committee activities shall be in compliance with Section 501(c)(3) of the Internal Revenue Code.

The following standing committees have been approved by the Executive Committee:

Temple Committee: The Temple committee shall:

- a. Coordinate & manage BTCCGL sponsored worship events.
- b. Manage the upkeep, cleanliness, and purity of the worship area of BTCCGL.
- c. Communicate with the other standing committees as needed to maintain smooth operations of the worship area and events.
- d. Assist the Executive Committee as needed with the assessment of the auspiciousness and placement of religious deities in the worship area and elsewhere in BTCCGL.

Facilities Committee: This committee shall:

- a. Coordinate the management, upkeep, renovation and repair of the BTCCGL building and grounds at 1210 Montgomery St.
- b. Shall ensure smooth operation of the building and grounds during BTCCGL sponsored temple and cultural events.
- c. Shall ensure smooth operation of the building and grounds during events for which the

facility has been rented.

- d. Communicate with other standing committees as needed to maintain smooth operations of the building and grounds.

Facility Rentals Committee: This committee shall manage:

- a. Rental of BTCCGL facilities for individual and BTCCGL events
- b. Reservation of BTCCGL facilities for instructional classes and sub-committee meetings.
- c. Coordinate with the Facilities Committee to maintain smooth operation of the facilities during events, classes, or meetings
- d. Coordinate with the Treasurer regarding financial matters
- e. Coordinate with the Cultural Events and Temple Committee to ensure smooth functioning during events.

Communications & Publications Committee: This committee shall manage:

- a. BTCCGL communiqués to the general body and the public.
- b. BTCCGL publications and newsletters.
- c. BTCCGL communications to external media outlets.
- d. BTCCGL website and social media updates.
- e. Coordinate with the Temple Committee and Cultural Events Committee to ensure information regarding temple and cultural events are presented accurately.

Cultural Events Committee: This committee shall manage:

- a. BTCCGL sponsored non-temple-worship related events and cultural events.
- b. BTCCGL sponsored fundraising events.
- c. Coordinate with the Facility Rentals and Reservations Committee, and Facilities Committee to ensure smooth operations during BTCCGL cultural and fundraising events.
- d. Coordinate with the Treasurer regarding financial matters.
- e. Incorporate non-member rates for applicable events and classes.

Donations and Gifts Committee: This committee shall:

- a. Manage evaluation, acceptance, tracking and inventory of non-financial donations and gifts.
- b. Coordinate with the Treasurer regarding tracking and inventory of non-financial donations and gifts.
- c. If the non-financial donation or gift is valued less than \$500 then it can be donated to similar organization by simple majority of the committee. Any item above \$500 shall be subject to further review by a majority vote of the Executive Committee.
- d. Other committees will provide the Donation and Gift committee with the list of operation items required by them bi-annually.

Finance Committee: This committee shall operate in conjunction and get direction from the Treasurer at all times on the following duties:

- a. Conduct operational duties for all bank transactions, loan management, PayPal, Square, credit card and other such online transactions.
- b. Operate and manage any endowment funds or similar long term fund management.

- c. Produce the end of year official financial report for trustees.
- d. Provide receipts in accordance with the by-law for Accepting Donations and Gifts.
- e. Share financial documents with the President, executive committee and trustees through secure means such as OneDrive or other secure file sharing systems.
- f. Email transfers of financial documents containing account numbers or other sensitive information shall be avoided.
- g. Provide financial information to other committees to assist in their activities and responsibilities.

The committee shall consist of up to 5 members maximum, including the Treasurer who is the Chair of the committee. In the event that BTCCGL has a hired accountant, then the accountant will be included in this committee. This maximum limit on number of members is set to ensure privacy of all passwords to financial accounts.

As members rotate off the committee, passwords shall be reset to ensure appropriate accountability of financial accounting through members of the committee.

Kitchen Committee – This committee will maintain overall management of all food related activities. This is inclusive of:

- a. Food inventory management – Establish and maintain a process to efficiently manage supplies. Maintain a list of supplies currently inventoried in a visible location in the kitchen area. Provide a means for volunteers to request needed supplies when they are running low.
- b. Paper Product inventory management – Maintain a list of supplies currently inventoried in a visible location in the kitchen area. Provide a means for volunteer to request needed supplies.
- c. Ensure that volunteers and renters know that they are accountable for the cleanliness and proper equipment use of the kitchen. Provide before and after details of kitchen cleanliness to the volunteers and renters. If needed, elevate to the Executive Committee of any situations wherein cleanliness or proper use of the kitchen is not practiced by volunteers or renters.
- d. Fiscal management – Communicate to the volunteers and ensure fiscally appropriate use of supplies and kitchen equipment. Elevate any misuse of supplies wherein the expenses of replenishing those supplies are fiscally inappropriate.
- e. Develop best practices and guidelines for preparing food, quantity of food, food handling/serving and hygiene standards.
- f. Approve, monitor and facilitate food activities at all BTCCGL sponsored events or any third party contracts involving food. A sub-group can be formed to execute this responsibility. Any food activity involving external food vendors must be approved by Executive Committee (exception is rentals).

8. BY-LAW FOR RELIGIOUS VIGRAHAS, DEITIES, SYMBOLS, PICTURES

Last revised: August 25, 2013

BTCCGL supports religions of Indian origin. The current worship area in BTCCGL has been setup after numerous discussions and input from subject matter experts and BTCCGL members. The worship area shall be designed with:

- (i.) An altar for Hindu worship, and
- (ii.) Additional altar(s) for other religions of Indian Origin.

The religious vigrahas / deities / symbols / pictures displayed on the Hindu altar shall be sanctioned by the Temple sub-committee in consultation with appropriate subject matter experts, and then endorsed by the Executive Committee and Trustees (acting together) by a two-third majority vote. The religious vigrahas / deities / symbols / pictures displayed in the Hindu altar shall be restricted as follows:

- (i.) Only religious vigrahas / deities / symbols / pictures of Hindu Gods shall be displayed
- (ii.) The sizes and framing of these religious vigrahas / deities / symbols / pictures shall be designed to maintain uniformity of design and aesthetics

The religious deities / symbols / pictures displayed on the additional altar(s) for religions of Indian origin shall also be sanctioned by the Temple sub-committee in consultation with the appropriate experts, and then endorsed by the BTCCGL Executive Committee and Trustees (acting together) by a two-thirds majority vote. The religious deities / symbols / pictures displayed in these additional altar(s) shall be restricted as follows:

- (i.) Only religious deities / symbols / pictures of the primary (founding) saints of religions of Indian origin shall be displayed.
- (ii.) The sizes and framing of these religious deities / symbols / pictures shall maintain uniformity and aesthetics.

Any changes including modifications, additions, or subtractions to the religious vigrahas / deities / symbols / pictures displayed on the Hindu altar or the additional altar(s) shall be sanctioned by the Temple sub-committee, and then endorsed by the Executive Committee and Trustees (acting together) by a two-thirds majority vote.

The deities / symbols / pictures of other saints of religions of Indian origin, spiritual masters, or Gurus shall not be permanently displayed in the worship area. These pictures will be displayed in another room in the BTCCGL facility allocated by the Executive Committee. The Temple sub-committee shall sanction these pictures of saints, spiritual masters, or Gurus before display.

Religious vigrahas / deities / symbols / pictures, and worship related items donated to BTCCGL and their associated restrictions (if any) shall be reviewed by the Temple sub-committee. If sanctioned by the temple sub-committee, the BTCCGL Executive Committee shall identify the location for displaying or storing the donated religious vigrahas / deities / symbols / pictures. If sanctioned by the Temple sub-committee, these may also be used to raise funds for BTCCGL activities in accordance with 501c(3) regulations.

9. By-Laws for Expulsion of Executive Committee Members or Trustees

Last revised: May 5, 2013

Purposeful violations of the BTCCGL Constitution and By-Laws occur when the person(s) involved are:

- (i) Fully aware of the BTCCGL Constitution and By-Laws,
- (ii) Have received at least one verbal or written warning regarding the potential violation from other executive committee members, and
- (iii) Have intentionally violated term(s) of the BTCCGL constitution and by-laws with full knowledge and understanding of them.

10. By-Laws for BTCCGL Projects

Last revised: May 5, 2013

Any member(s) can propose a project for BTCCGL.

The proposal shall include:

- (i.) Project name and description
- (ii.) Project duration and schedule with milestones
- (iii.) Project benefits to BTCCGL including: (a) feasibility analysis in terms of cost-benefit ratio, and (b) BTCCGL objectives related benefit
- (iv.) A statement that the project will be in accordance with BTCCGL values and help achieve BTCCGL objectives as stated in the Constitution Article 1.0.
- (v.) Project budget including estimated expenses.
- (vi.) Project funding plan including any identified donors, or fundraising activities plan
- (vii.) Project management plan including project manager and team members
- (viii.) Project finance management plan and interface with treasurer.

The proposals shall be reviewed and approved by the executive committee, trustees, and general body if needed in accordance with the Constitution Article 3.7.

Upon approval, a project fund account shall be established for the project. The project manager shall provide the executive committee with a status update (verbally or by email) once every month. A written project status shall be submitted every quarter to assist with the project fund accounting. The project closeout or final report shall be submitted to the Treasurer within 60 days of project completion.

The executive committee and trustees can terminate a project by a two-thirds majority vote.

Residual or leftover funds in the project fund account after completion shall be credited back to the general fund account.

11. By-Laws for BTCCGL Sponsored Events

Last revised: May 5, 2013

- (i) Members can propose events for the Executive Committee to consider and approve as a BTCCGL sponsored event.
- (ii) Such proposals shall include:
 - (a) Title and nature (religious or cultural) of the sponsored event
 - (b) Duration, schedule, and proposed dates for the event
 - (c) Core team and leadership for managing the event
 - (d) Funding requested from BTCCGL
 - (e) Expected income from the event
 - (f) Special issues or topics if any
 - (g) Restrictions or special requirements if any
 - (h) Event day management plan

The proposal shall be reviewed by a committee of three independent members selected by the Executive committee. The proposal, along with the reviews, shall be forwarded to the Executive Committee members for voting.

- (iii) A majority vote of the Executive Committee is required to :
 - (a) Approve the proposal as a sponsored event
 - (b) Determine whether the event will be restricted to members or open to all
 - (c) Approve the budget for the project

12. By-law for BTCCGL Groups

Last revised: April 17, 2018

BTCCGL recognizes the need to provide a forum for groups of people to get together for sharing common interests. Any BTCCGL member can propose the formation of a specific group. The proposal shall include objectives, sustainability plan, and outcomes or benefits to BTCCGL. The metrics of sustainability vary, and could be lower for groups providing services to the community. The proposal shall be reviewed and endorsed by the Cultural Events committee Chair, and approved by the Executive Committee.

BTCCGL Groups shall meet the following requirements.

1. Group membership and leadership is limited to BTCCGL members.
2. Group objectives and values must be consistent with those listed in the constitution.
3. Non-member participation is allowed with a fee associated to participate in the activities and/or group.

13. By-Law for Defining Donor Categories

Last revised: March 30, 2016

The purpose of this by-law is to define the various categories for recognizing major donors of BTCCGL. Such recognition is a small way for BTCCGL to recognize the generous contributions of its supporters. This by-law also provides definition to qualifying donations.

Major Donors

The Major Donor Levels are-

- Bronze: \$5000 to \$9,999
- Silver: \$10,000 to \$14,999
- Gold: \$15,000 to \$24,999
- Platinum: \$25,000 to \$49,999
- Diamond: \$50,000 and above

Donation is defined as that where no goods or services of value are provided in return. A donor may receive privileges (e.g. membership which gives right to vote), non-monetary recognition of sponsorship (e.g. of displaying of banner, logo or name at facility) or other forms in the similar spirit of the definition and in compliance with the law and the constitution of BTCCGL.

All directly recordable/traceable (e.g. Check, Cashier's Check, or electronic transaction where in transaction 'from whom' is clearly identified or declared) monetary donations, sponsorships, project donations, sustaining donation, general donations, worship-box donations and annual membership dues count towards major donor levels in accordance with the membership by-law.

Examples of these types of donations based on data existing thus far are:

1. General donations which are recordable (as stated above) either at an event, in the hundi/worship box or given to BTCCGL.
2. Recordable Puja or event sponsorship for a BTCCGL sponsored event (religious/non-religious).
 - a. If a single recordable formal Puja services of greater than 500 the entire amount will accrue towards donor level, since this sponsorship also supports the general operations of the organization. Note- donor determines fair market value for taxation purposes.
3. Recordable special BTCCGL official project donations. Examples of official projects are Kitchen project, Temple upgrade project, Vighraha

project, Priest project, Mortgage Payoff project, etc.

4. Sustaining donations as part of the recurring annual or monthly donations.

Donations as described here are cumulative and carry over from year to year in the recognition of donor level. This is applicable to all donors whether members or non-members of BTCCGL.

Profit and non-profit organizations can also qualify to be major donors. Such major donor do not qualify as a member (i.e. does not qualify for - right to vote, participate or influence in general body meetings, elections, budgets or financial and non-financial decisions of BTCCGL.)

Sustaining donors are recognized for their commitment to provide support to cover Mortgage and operating expenses on an annual basis. Donors who pledge at least \$540 a year or at least recurring donation of \$45 a month are recognized as Sustaining Donors.

Major donors and Sustaining Donors are publicly recognized by displaying their names on the BTCCGL website and at other places at BTCCGL. If a Donor requests to be anonymous, the donor's name will not be publicly displayed.