





The Handbook of Building  
The Best Nonprofit Organization or  
The Best Temple in America

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# 1.

## **INTRODUCTION**

Non-profit Organizations play a crucial role in enhancing the well-being of society. Tury (2021) describes Non-profit Organizations as institutions dedicated to a specific cause that significantly impacts the community rather than profits. The primary role of Non-profit Organizations is to serve society and not to accumulate profits. According to Tury, over 1.4 million registered Non-profit Organizations in the United States contribute about \$887.3 billion to the United States economy. For instance, Tury illustrates that about 10% of the United States' population is employed in the third sector and economic

sector that consists of the Non-profit Organizations referred to as the charitable sector, voluntary sector, independent sector, philanthropic sector, tax-exempt sector, or social sector.

Also known as the philanthropic sector, Non-profit Organizations play a service role in society. Tury (2021) shows that Non-profit Organizations provide valuable services in the community, especially services that are crucial in society but ignored by the other sectors due to low yields. Secondly, Non-profit Organizations play an advocacy role in society. Tury shows that the philanthropic sector advocates for the rights and interests of a particular population. The Non-profit Organizations also seek reforms in the governments aiming to enhance the well-being of all society members.

Non-profit Organizations also have a cultural value in society. Tury asserts that the philanthropic sector enhances

the expression and preservation of values, traditions, and other cultural aspects crucial for maintaining a peaceful society. Besides, Tury shows that the philanthropic sector plays a civil role in society. This role ensures community building and fosters civic engagement in society. Lastly, Non-profit Organizations provide a vanguard role in society. This role ensures the provision of opportunities for innovation and experimentation in the community. All these roles are crucial for maintaining a good culture, making Non-profit Organizations a vital sector in the economy.

The non-profit organizations usually comprise charity, trust, environmental, religious, and environmental groups. Buddhism is a spiritual non-profit group that has a considerable impact on society. Buddhism faith dates back to more than 2600 years ago. Buddha in India founded the religion. Today, Buddhism has about

800 million followers, making it one of the leading global religions. The religion is mainly practiced in the southeast and east Asia. However, the influence of religion has been growing in the west and other parts of the world. According to Harvey, Buddhism philosophies and Ideas overlap with those from other faiths, considerably impacting individuals who do not primarily subscribe to it.

A deeper look at the Buddhism religion links its organizations with the Philanthropic sector. According to Harvey (2012), Buddhism is a way of peace, compassion, wisdom, liberation, equality, and incredible selflessness. These ways are crucial for the maintenance of a peaceful or harmonious society. Moreover, Buddhism requires its followers to follow Buddha's teachings which aim to move people's hearts rather than making them despised, disappointed or dissatisfied. Buddhists believe that if individuals sacrifice to serve

others with wisdom and compassion, their acts will yield good results. They worship in a temple. Therefore, a temple forms the basis of Buddhists Nonprofit Organizations. Although the primary role of Non-profit Organizations is not to earn profits, their success is crucial for the provision of the targeted roles or services in society. Building a successful non-profit requires the employment of distinct practical strategies that define their focus and prevent failure. Besides, the employment of effective strategies in the formation of Non-profit Organizations enhances their sustainability and makes them stronger.

Having a practical plan to run the philanthropic organizations makes their operations smooth, reducing failure and costs and improving them to provide their services in society. Building a temple in America to meet Buddhist's philanthropic roles would require implementing effective strategies to ensure the Temples' success, as discussed below.

## 2. PRINCIPLES AND PURPOSES MUST REPRESENT GOOD IDEALS

A successful running of a philanthropic organization requires its purpose and principle to represent good ideas for the community's benefit. Building a thriving temple would require its running to reflect Buddhism's principles and goals which focus on the common good of the society. Building a flourishing temple requires its purpose and focus to realign with Buddhist principles and perspectives. Aligning with these perspectives will allow the temple to offer specific services to the community, enabling it to meet the desired impact. Buddhism is based on the principle that all people are equal.

According to Harvey (2012), The Buddhist doctrine encourages every person to overcome life's challenges while striving for the community's peace. Basing



the temple on this equality and direction and the willingness to enhance stability and overcome societal challenges would significantly improve its philanthropic roles, ensuring success.

### 3.

#### **SERVICE IN THE SPIRIT OF SELFISHNESS AND THE BODHISATTVA PATH**

Buddhism is based on the spirit of selflessness, and it aims to enhance the benefits of all life. The selflessness principle aligns with the Bodhisattva path. Harvey (2012) shows that the way of Bodhisattva is the most powerful and radical of all Buddhist practices. According to Harvey, the Bodhisattva path states that deep happiness of an individual comes from serving others as well as themselves that is individuals highest happiness is directly connected with the well-being of others. This principle connects Buddhism with the acts of service, aligning with the

Non-Profit Organization or philanthropic organizations' goals to provide optimum service to humanity.

The Bodhisattva path also contrasts the massive selfishness and individualism in the current human society. Buddhists believe that happiness cannot be achieved through isolation but from love, generosity, and understanding. The Primary focus of Buddhism and the Bodhisattva path is to help others and not for self-fulfillment. As Buddhism (2021) states: *“The Bodhisattva path is a long path of practice, with specific stages – ten in all – to be attained through many lives, with the goal of achieving Buddhahood, that is, the Perfection of Wisdom, for its own sake as well as the sake of helping others.”* Basing the temple on the Bodhisattva path will ensure that it focuses on community service and benefit every member of society, enhancing its success as a non-profit organization.

#### 4.

### **OPTIMUM BENEFIT AND SERVICE TO THE PEOPLE**

The Nonprofit Organization seeks to enhance society's benefits rather than to attain profits. The purpose of building a temple is philanthropic, hence making its community purpose a primary role. Therefore, the organization's goal is to serve the people and society, not the organization's people and society.

According to Harvey (2012), an organization's purpose alludes to the fundamental reason why the organization exists, and it forms the central part of its core culture. The acts of services should be clearly stated in the temple's stakeholders to emphasize its philanthropic role, enhancing its success as a non-profit organization. A transparent organization's purpose will unify all the stakeholders, help them understand the temple's direction, and

ensure the provision of optimum benefit to society.

## 5.

### **ALLEVIATION OF THE SOCIETY'S SUFFERING AND BURDENS**

The success of the temple as a non-profit organization would also depend on the acknowledgment that the organization is formed not to become a burden on society but to help solve the significant problems of society, bringing about a stable, prosperous, and peaceful society. This notion closely ties with Buddhism beliefs. Buddhism beliefs are ties to the four noble truths, namely:

- 1- “The truth of suffering (dukkha)
- 2- The truth of the cause of suffering (samudaya)
- 3- The truth of the end of suffering (nirhodha)

- 4- The truth of the path that frees us from suffering (magga).”

This belief clearly shows that religion seeks to understand the root cause of suffering and enhance an individual’s success over the sufferings. The main aim of Buddhism is not to benefit from the society or its followers but to help them in their quest to alleviate their sufferings. Therefore, the success of the temple as a non-profit organization will depend on its Focus on solving the community’s problems rather than the benefits it might achieve from society.

## **6. PRIMARY FOCUS OF THE PEOPLE’S NEEDS**

The Primary Focus of the organization should be its ability to solve people’s needs. This concern implies that if an organization does not meet the needs of the times, it is a failed and unnecessary

organization. Therefore, the temple's success as a non-profit organization will depend on its emphasis on addressing the community's needs. All stakeholders should seek to identify the community's needs and focus on addressing them thoroughly to solve the existing problems. They thrive massive vices in the current society that causes suffering and affects the individual quality of life. These vices are devastative to the victims, hence requiring a practical response to improve the quality of life in society. Such sins include various immoralities like murder, thuggery, sexual misconduct, deception, and drug abuse.

Buddhism incorporates Dharma's teachings which encourage moral precepts that greatly prohibit these vices. Incorporating these ethical standards and ensuring their awareness in society will play a crucial role in addressing the community's problems, enhancing

the temple's success as a non-profit organization. It will successfully solve the people's needs, hence improving its relevance.

## 7.

### **SPECIFIC, FEASIBLE, EFFECTIVE, AND EFFECTIVE PLANS, PROGRAMS, POLICIES, AND STRATEGIES.**

Programs and plans must meet the needs and be adapted to the majority's times, circumstances, and aspirations, realistic, achievable, not far-fetched, lacking in specificity.

The non-profit organization structure is usually built around programs. A non-profit profit program is a set of integrated services that meet specific, verified needs of a community by achieving clear benefits and changes within a particular community. In the case of developing a Buddhism temple, the community needs, which are the spiritual needs, must be

verified to exist in the market research. Doherty and Mayer (2013) state that the programs to meet those needs are usually researched to make sure that they meet the community's needs. When delivering the plan, the program activities must be evaluated to ensure high quality. This evaluation can be achieved by getting vital feedback from the clients. Having positive feedback is an indication that the program meets the specific need of the community.

In the development process of the temple, the programs should be developed during the strategic planning as it is the required method of achieving the strategic goals. Doherty and Mayer (2013) show that for the community to understand the nature of a well-developed temple program, the developers should link it to input, process, outputs, and outcomes. The inputs are the different resources required to run the program like facilities, program staff, money, and clients (Doherty &



Mayer, 2013). The process explains how the program will be carried out. For instance, Buddhists are counseled, association members are supported, or art is created.

The outputs are simply the unit of service, and they are the number of Buddhists in the temple or art pieces in the temple. Finally, the outcomes are the effects on the Buddhist from taking part in the temple services and include; safe and secure development or increased effectiveness among the Buddhists.

## 8.

### **MOTIVATING AND HAVING MEETING OFTEN IN HARMONY AND RESPECT**

When developing a Buddhist temple program and plan, the developers must motivate and support members to meet more often. Harmony and respect must be maintained during such meetings. Doherty and Mayer (2013) assert that

the temple developers should ensure a section that involves problem-solving when setting the temple programs and plans because disagreements may arise during the meetings (Doherty & Mayer, 2013). When such conflicts occur, well-articulated programs can be used to maintain harmony and respect among members. In terms of motivating, the agenda should also encourage Buddhists to go to the temple.

## 9. IMPLEMENTING STRATEGIES, GOAL OR THE POLICIES

There are various strategies, goals, and policies to be followed or implemented when developing a temple. Kang and Norton (2014) show that the primary purpose of the temple should be to raise awareness among the community members so that willing volunteers can come in to support the cause. Having

successful goals entails collaboration between the management team, who will present a concise and clear plan on what the temple needs to achieve and the objectives for funding the project (Kang & Norton, 2014).

During the development process, the temple must attain goals like, have conflict resolution, have effective internal communication, develop a problem-solving method, have government relations and legislation, develop recruitment and talent management, set non-profit reputation management, and have donor management.

The temple should also have set strategies that will help it be a success and meet the need of its members. The strategies that the temple plans to put in place should be selected during the strategic planning process. The strategies are essential to the temple because they will help the members and the temple

leaders make mindful choices. Strategies are a set of unified actions that the temple should undertake to achieve its mission by leveraging its competitive advantage (Bryson, 2018). When the temple organization is contemplating the issue of strategy, there are few things that they need to understand.

First, a strategy is not planning. Secondly, the strategy involves understanding the business model of the temple. The temple members and every participant need to understand their do's and don'ts (Bryson, 2018). The strategy also involves assessing the temple's location in terms of its environment, basically, its competitors. When setting temple strategies during temple development, those implementing them must understand them fully. (Bryson, 2018).

The last thing that is important to understand in terms of strategies is that strategy is a continuous process because

the temple or any other non-profit organization keeps on transforming.

Temple policy should also be implemented. The implementation of policy is essential because the assets in the temple will be used for charitable purposes. The temple's policies include; non-profit accounting; this means that the temple must have a statement of financial position that shows that the temple liabilities and assets. The following policy is a conflict of interest, and it is the most crucial policy when developing the temple. The policy must be in writing and should be reviewed by the staff and the board (Adams, 2020).

The other policy that the temple should have is executive compensation which is usually established by the board of directors. The policy should also be affordable and reasonable. A payment and reimbursement policy is the following policy that should be implemented in the temple. This policy is used when

accounting for expenses in the temple; the temple should provide guidelines that show how board expenditures can be reimbursed (Adams, 2020).

The last policy that the temple should implement is the gift acceptance policy, and it is the policy that the temple will be used to decide if every gift is accepted.

## **10. HOW TO ACHIEVE A GOAL**

During the development of Buddhism, the goals set by the Buddhists, together with their leaders, should ensure that they work very hard to achieve them. Achieving a specific purpose is quite a task as it involves following the set steps to the latter. For Buddhists to achieve their set goals, there are several steps that they should follow.

The first step is to ensure that they are passionate about the set goals (Kaelbling, 2013).

The second step is to write down their goals; though it may sound minor, it dramatically impacts goals achievement. Also, the Buddhists and their leader should set themselves up for success, and they can achieve this by removing temptations that may come their way. The temple's participants also need to make their goals a part of their everyday routine. They can achieve this by reviewing and understanding the goals and what is expected of them. They should also get help to attain their goals (Kaelbling, 2013).

There are different ways that they can use to get help toward their goals. They include talking to people who have already achieved goals similar to theirs, looking for a group of people who are also working to achieve the goals that are similar to theirs, and being accountable. After the Buddhists access help, they should start working towards achieving

them. Delaying the start may prevent them from attaining them as it becomes hard to begin.

## 11. HUMAN RESOURCES AND HUMAN RESOURCES MANAGEMENT

The successful operation of the temple will depend on the effectiveness of its human resources and human resources management. Human resources are arguably the most valuable resources in an organization. Storey (2016) defines human resources as the individuals who directly contribute to achieving the organizational goals. Therefore, human resources refer to the individuals who have contributed to the organization in the past, and they hold the future of an organization.

According to Armstrong (2019), Human resources are the only resources in the organization that can allocate and control all the other resources for



effective production of the desired products (goods or services). Successful organizations, whether for-profit and non-profit organizations, have efficient and effective human resources management as managing human resources is quite a complex task. Jabbour and Santos (2008) show that human resources management aims to reduce or remove differences between people, solve conflicts among workers, and direct the employees toward achieving the organizational goals.

Storey asserts that the HRM department is a crucial organization department that holds people in an organization, makes them work in the specific organization, and is, directly and indirectly, responsible for achieving the organizational goals and vision. According to Jabbour and Santos (2008), the principal aim of the human resources department is to help the organization realize its vision and attain its goals through people.

According to Armstrong (2019), the function of the HRM is to guide the employees and enable them to gain the competencies necessary to achieve the organization's goals. Therefore, for the human resources management department to work effectively, there is a need for HR managers to partner with the employees, comprehend their present abilities and future expectations to develop particular competencies, and exploit them thoroughly to meet the personal and organizational goals.

Storey (2016) shows that there are multiple practices that the organization uses to develop and manage these competencies, including training, performance appraisals, career development, feedback and training, reward, and job rotation.

Since human resources are the most valuable resources in an organization, there is a need to lay practical strategies to ensure maximum utilization of the

knowledge, skills, and abilities for the optimum benefit of the organization. Besides, organizations should manage their human resources within a coherent and well-planned framework that reflects their strategic goals. Storey (2016) adds that various aspects of the human resources management in the organization reinforce and develop behaviors and performance that enhance the achievement of the business's success.

Due to the importance of human resources management in achieving organizational goals, developing a highly effective temple that will address society's needs requires strategic human resource management to enhance its effectiveness. The temple should adopt efficient strategies to combine talents, select personnel, train people, nurture talents, and identify and assign skills reasonably. There is also a dire need for the temple to have talented and virtuous

leaders who have a clear vision for the organization and are willing to make unending sacrifices for the organization's good. Besides, the temple leaders should have the ability to harmonize and unite human resources and lead properly.

Moreover, each temple member must have a personal sense of responsibility to the temple, and they should perceive its survival as their survival. Every person should be devoted to sacrifice and committed to serving the organization.

Therefore, running a thriving temple will necessitate optimum HR management, as discussed below.

## **12. SELECTING, TRAINING, NURTURING, RETAINING, AND COMBINING TALENTS**

Human resources managers should adopt efficient strategies to select, train, nurture, retain, and combine talents.

Storey (2016) defines employee selection as the process of attracting or obtaining competent personnel for appropriate jobs in an organization. Therefore, employee selection entails discovering new talents and new prospects to fill various vacancies in an organization.

The temple should be vibrant in selecting the best talents to fill its various positions to ensure success. The temple management can either adopt an internal or external hiring process where there are positions to be filled. Internal hiring involves hiring individuals within the firm, while external hiring involves selecting talents outside the organization. According to Jabbour and Santos (2008), internal hiring is the most effective strategy as the employees already know the organizational goals and culture. The external hiring process also presents an ample opportunity for the temple to obtain talents, especially when it needs to expand

its human resources. Moreover, for the temple to run effectively, there is a need to recruit and select personnel and talents that align with Buddhism.

After selecting the required talents, the temple management should train and develop its personnel to equip it with sufficient skills and knowledge to enhance their productivity and usefulness in the temple so that the employees and the organization (the temple) will grow together in a similar direction. According to Storey (2016), training usually entails improving the employees' operative skills. Employees' training will be crucial to bridge the gap between what the employees can do and what they should do to enhance the temple's success.

According to Jabbour and Santos (2008), employee training mainly focuses on short-term goals or performance. On the other hand, Jabbour and Santos show that employee development aims at broadening

the personnel's knowledge and skills to enhance their future responsibilities. The temple should blend training and development to strengthen its current success and ensure its sustainability in the future. As mentioned earlier, the primary aim of the temple is to bring a positive change in society. This change requires the organization to start by getting such changes to its personnel to extend its services to the community.

Besides training and development, the temple should adopt practical strategies to ensure its employees' job satisfaction, enhance their motivation, and reward them for improving their performance and retention. Jabbour and Santos show that job satisfaction is vital in solving organizational challenges as people tend to apply their maximum effort where they enjoy it. The temple should highly venture into its employees' job satisfaction on its humanitarian efforts and ensure respect among its workforce.

The temple should also invest heavily in motivating and rewarding its employees. Jabbour and Santos (2008) show that motivation enhances an organization's competitive advantage by improving the performance and retention of employees. Storey (2016) asserts that recruiting and training new talents is more expensive than retaining the available personnel. Therefore, the temple should ensure that it rewards its personnel effectively through salaries, promotion, and growth, enhancing their motivation and job satisfaction to ensure their retention. Moreover, the temple needs to combine different talents to create effective teams that will deliver efficient services to the community, enhancing the achievement of its primary goal; to address community needs.

There must be a policy on succession of personnel that is clear, specific and feasible, because it is the succession of personnel who plays a stabilizing role and



helps the organization or temple avoid any instability, disturbance, disputes. They are the ones who develop a sustainable and long-standing life for future generations of the organization or temple.

### **13. EFFECTIVE LEADERSHIP AND HUMAN RESOURCES MANAGEMENT**

The temple requires effective human resources management that will enhance the effectiveness of its human resources. There is a need for the temple to adopt strategic human resource management (SHRM) to strengthen its organizational goals. According to Armstrong (2019), SHRM focuses on how human resource management influences organizational performance. Armstrong (2019) asserts that strategic human resource is based on human resource principal and incorporating the concept of strategic HRM. This means doing the task in a planned and an organized manner that integrates organization

objectives with action sequences and policies. According to Armstrong, strategic human resource management ensures better decision-making and actions that determine the organization's long-term performance.

Adopting the human resource management strategy will enable the temple to match its personnel's knowledge and skills with the organizational goals, ensuring maximum performance. Armstrong (2019) adds that Strategic human resource management can also help an organization identify external threats that might implicate its success and address them to enhance its success.

Therefore, adopting strategic human resource management and leadership will play a vital role in promoting the success of a temple.

## 14.

### **ORGANIZATIONAL RESPONSIBILITY**

The success of the temple will also depend on the extent of its personnel's organizational responsibility. As mentioned earlier, each member of the organization must have a high sense of responsibility and consider the organization's survival as their survival. Optimum organizational commitment will enhance the personnel's efforts and motivation to achieve the organization's goals. Every member of the temple's human resource team should own the responsibility of providing philanthropic services to the community.

## 15.

### **BASIC FINANCIAL RESOURCES**

Basic financial resources are significant in building the temple as every material will require financial allocation. The financial resources of any organization can be in

cash liquid, financial investments, or bank deposits. In this case, building a Buddhist temple requires financial resources. Aranda-Usón et al. (2019) state that the financial resources will be used to carry out all the activities during the building of the temple and even after the building process.

The activities that require financial resources are; acquiring the appropriate equipment needed to implement the programs (buying a piece of land where the temple will be built, printing, meeting house construction, missionary work, and media cost) and inspection and licensing fees. After ensuring that there are available basic financial resources to start building the temple, a plan must be implemented on how the money will be spent.

The total amount required to build a temple is about a hundred to one hundred and fifty dollars per square feet though this depends on the material used and the location where the temple will be built (Aranda-Usón et al., 2019).

**16.**  
**PROCESS OF GETTING FINANCIAL RESOURCES  
AND MAXIMIZING FINANCIAL RESOURCES  
EVERY DAY AS MUCH AS POSSIBLE**

When building a temple, the stakeholders can obtain financial resources from various sources.

Firstly, the Buddhist members can donate or fundraise to get the financial resources to meet their purpose, constructing a temple.

Secondly, the temple can also request volunteers to come and give what they have to build the church (Xu et al., 2020).

The other way that the temple can use to get money for the building is through tithing. They can decide to have a particular day in a month for tithing and the resources to be used, particularly for constructing the temple. Getting a loan is also another way to obtain finance. The problem with loans is that some terms and conditions

must be followed, and the laws may delay the release of the money or even make the organization denied the loan.

After the temple has acquired the financial resources using any method, they must look for ways to maximize the resources as much as possible. Maximizing the financial resources can significantly save the construction and management teams as they complete the building with the available resources. Maximizing the financial resources starts from evaluating the temple's maintenance strategy and determining the optimal balance of preventive, predictive, and reactive activities (Xu *et al.*, 2020).

It is essential to understand the critical nature of resources and equipment required to support the building of the temple. By adopting a strategic approach for maintenance and effectively using key performance indicators, the temple can maximize resources, reduce operating

costs, and increase return on investment. A core strategic approach of maintenance that the temple should adopt is looking at the maintenance operations as a long-term investment focused on aligning the available resources for maximum production output.

## **17. A REASONABLE SPENDING PLAN AND POLICY**

There must be a reasonable spending plan and policy when building a temple, which means having a budget. Preparing a budget is somehow tedious, and this is why many people do not like budgeting. Some of those who do budget have difficulties sticking to it. Having a reasonable spending plan and policy prevents wastage of financial resources.

The temple management is, therefore, encouraged to have a budget when constructing. There are steps that the

temple must follow when creating a reasonable spending plan or a budget.

Firstly, the temple should track their incomes and spending to picture their financial situation accurately. They can achieve this by saving receipts, writing down their purchases in a book once they make them and reviewing their bills, adding them to their expenses in the budget (Ostaev et al., 2019).

Secondly, the temple organizers should plan their purchases, meaning before they get to the market, they should have a meeting and write down what is required for the construction.

The next step is to avoid impulse purchases because buying things that are not planned is terrible and can significantly affect the construction (Ostaev et al., 2019).

Those individuals who have been chosen for the shopping should be the



only ones to go. Having many shoppers can have a significant influence leading to extra spending of money.

Paying cash is another step that helps in having a reasonable spending plan and policy. The reason for paying in cash is that debit or credit cards increase spending because there is no money exchange; it does not indicate an actual purchase. According to Ostaev et al. (2019), to have a reasonable spending plan, they should ensure that the marketing does not fool them.

Marketing greatly influences how individuals spend money, so it is crucial to understand what draws them to a particular product when purchasing.

## **18. CLEAR FINANCIAL INCOME AND EXPENDITURE TEMPLATE, WITH A CLEAR AND REASONABLE SUMMARY AND REPORT**

After creating a budget, the next step is forming a straightforward financial income and expenditure template with a clear summary and report. The financial income and expenditure template is among the main core template that every organization should have.

Molla and Mondaca (2017) assert that financial income and expenditure templates are used to show all the items of income and expenditure. In this case, there must be items of income and expenses while building a temple, so they must be all recorded in the financial income and expenditure template. When recording, everything should be clear for easy calculation and balancing of the finances and future reference.

A report should also be written after the financial income and expenditure template is recorded. This report summarises all the financial processes that will have taken place during the whole construction process. The main reason for having or writing the report is to give information about performance and changes in the financial position of the construction and financial situation, which is helpful in a great range of individuals making economic decisions (Yusuf & Jordan, 2017).

When writing a financial report, there are steps to be followed, and the first one is deciding on the time frame. This means that before the finance department is involved in the building process, there is a need to determine the period the financial report will take. Most financial statements are prepared quarterly and annually though others prepare monthly (Molla & Mondaca, 2017).

The second step is to review the ledger to ensure that everything in the ledgers is up to date and properly recorded.

The last step is gathering any missing information; if there were missing information when reviewing the catalogues, it is vital to track down any relevant documentation required to ensure that the financial report is correct and complete.

## **19. CLEAR TAX RETURN**

Non-profit organizations are exempted from paying taxes, but they must file tax returns every year. A tax return is a form filled by the tax authority that shows the income, expenses, and other tax information (Devereux et al., 2018). Through the tax returns, the taxpayers can calculate their schedule tax payment, tax liability and request funds for the overpayment of taxes.

The non-profits organization like a temple should file their returns using the following steps:

Firstly, the non-profit organization should determine whether they need to file the reruns because some organizations are exempt from filing returns like the small organizations.

Secondly, the non-profit organization should decide what type of form to file because its tax return that should be filed depends on the amount they have received in that particular taxable year (Devereux et al., 2018).

The next step is for the non-profit organization to fill out the tax return form, which should be filled. If the non-profit organization is small, the tax returns can be filed by management because it is a straightforward process.

On the other hand, the sizeable non-profit organization can hire an accountant

who is familiar with the issues of tax-exempt corporations because the process is complex.

The last step is that the non-profit organization should file their returns on time, and they can do it through e-file or through mailing their tax returns to the IRS.

## **20. HAVE A FACILITY**

Respect the Neighbors as the Vehicle to Operate.

When building a temple, it is crucial to keep the neighbours in mind because they are the key drivers of the operations. According to Ngo (2020), to construct the temple, the neighbors are the ones who will come to help in doing different activities. They are also the ones who will volunteer to provide a piece of land for constructing the temple. Through

respecting them, there will be the development of a good relationship which will motivate some of them to worship in the temple. Since having members was the main aim of constructing the temple, then that will be a goal achieved, and other operations that are scheduled will also be accomplished.

## 21.

### **AVOID THE TROUBLES OF NEIGHBORS SUCH AS MAKING NOISE AND OBSTRUCTING TRAFFIC**

The management should ensure that the temple does not destruct the neighbors by making noise or obstructing traffic where it is built. When people in the temple carry out their activities, they should ensure that they do not make a lot of noise that will destruct neighbors who are doing their activities. Ngo (2020) says to minimize the noise; they can use soundproofs when constructing the temple or ensure that they use the lowest voice possible when doing their service.

The temple management should also ensure that there will be no traffic during the building process or where the temple will build. Traffic during the building of a temple can happen in two ways:

The first one is when the temple is constructed near the road to block the free movement of people and vehicles (Ngo, 2020).

The other way that traffic can happen during the building of a temple is when during the process, the construction materials are not arranged well, and they get to a point where they are forcing people and vehicles to use one way, which leads to traffic.

The traffic can be controlled by ensuring that the temple is constructed in the right place, and during the building, the material being used are arranged in an orderly manner.



Minimizing the noise and ensuring that there is no traffic will ensure harmony with the neighbors.

## 22. **BRING STABILITY AND PEACE TO NEIGHBORS**

Building a temple should be to bring stability and peace to neighbors. It should be a place where they come to find peace and tranquillity. People face some challenges at some point in life, and the temple comes in handy to offer a peaceful environment to pray and unwind (Ngo, 2020). The services provided at the temple should bring peace to the society or activities that neighbors should look for to live with peace.

The construction of the temple should cause no trouble. The temple should have some people or programs that teach people about peace, and they should make it available to everybody. They can

also publish books about peace and how people can have peace to sell them to their members and others to be supplied for free.

### **23.**

#### **NO ILLEGAL ACTIVITIES**

The operations to be carried out in a temple should be legal operations. The temple should not support illegal activities either in the temple or outside the temple. According to Ngo (2020), the temple can avoid doing illicit things but abiding by the laws of the country and the laws of the temple itself.

### **24.**

#### **NO ILLEGAL CONSTRUCTION OF THE CITY**

When building a temple, the management should ensure that the process is legal. The temple administration should have permission from the government to legalize the construction process. This permission

is given by having attained a title deed of the facility or field where the temple will be built (Ngo, 2020).

Again for the management to have a legal construction, they must have their bylaws where the bylaws will include the official name of the temple, the temple's purpose, list of officers, the date that will be the end of their fiscal year, term list of board of members, the procedure of adding and removing board members and an outline of the body structure.

## **25. PROTECTING PUBLIC SECURITY AND HYGIENE**

The building of a temple should facilitate public security and hygiene. The temple should educate the members on the need of having protection and hygiene. They can achieve this by holding seminars that will help understand the need for public security and hygiene.

They can also encourage people to report when they identify someone who seems to be not a member of the community or anybody who tries to cause fights in society. Ngo (2020) asserts that the temple can hold some seminars or do campaigns on how to be clean and practice hygiene at home, school, in the market places, and the temple.

The temple can also buy some dustbins and put them in different places, and they appoint some people who will teach people about the use of the dustbin, which facilitates environmental hygiene.

Other temple members can also decide to go door to door, teaching people to be clean at their homes and the importance of living a hygienic life.

**26.****A TEMPLE SHOULD BE A CENTER  
FOR THE TRANSFORMATION OF AFFLICTIONS;  
A TEMPLE SHOULD BE A CENTER  
FOR EDUCATION, CULTURE, SOCIETY, CHARITY,  
COUNSELING, MORALITY**

A temple should be a place of transformation, education, culture, society, charity, counselling, and morality. Though these are not all that a temple should be like but the list is endless. A temple being the centre of transformation means that it should be where individuals can go and decide to change their lives. It will help transform people involved in evil doings and help them embrace good deeds and lead better lives. The transformation can happen either through prayers or counselling.

Ngo (2020) shows that the temple can be a centre of counselling where individuals get guidance about different life situations.

It should also be where people learn about other cultures since people from various cultures are in the temple. When different people come together, they form a society, making a temple an organization (Ngo,2020).

In the temple, people should be able to learn and understand molarity. The teaching of molarity in the temple can easily be taken seriously by the members because it is a sacred place and people respect it. Charity works are also important activities that the temple should consider having. Through charity in the temple, people will learn its importance and practice it with other people they meet.

**27.****SPIRITUAL PROGRAM FOR THE ELDERLY,  
YOUNG PEOPLE, AND CHILDREN. DAILY, WEEKLY,  
MONTHLY, YEARLY TRAINING PROGRAM,  
AND CAREFULLY AND SUCCESSFULLY  
LARGE CEREMONIES AND RETREATS**

The main objective of building a temple is to help people spiritually. Therefore, the temple must have programs depending on the age, from the elderly, the young people, to the children. The programs should also be arranged according to time; either daily, weekly, monthly, or yearly. Ngo (2020) states that setting the programs in such a manner will be effective, and every individual will attain or learn what they are supposed to be learning.

The temple should also organize retreats where individuals can have a personal relationship with their God hence developing spiritually. The temple is also supposed to host events and ceremonies

with spiritual training programs to help the members grow spiritually.

## 28.

### **OBTAINING A NON-PROFIT BUSINESS LICENSE, PERMIT, AND INSURANCE**

Non-profit organizations provide various goods and services to the community. Due to the tax-exempt status that the non-profit organizations have, the local, federal and state governments usually impose multiple requirements to ensure their proper organization and licensing and prevent misrepresentation by fraudulent individuals. As a non-profit organization, a proposed temple should capitalize on the state and IRS laws on tax exemption.

Establishing a temple will also require it to be registered as a foundation and obtain the requirements specified by the specific state where it will operate. These requirements include multiple legal



documents needed for the registration of non-profit organizations. Martins (n.d) indicates that legal documents required to run a non-profit organization include:

- Certificate of Incorporation
- Business License
- Business Plan
- Memorandum of Understanding
- Non – disclosure Agreement
- Employment Agreement (offer letters)
- Operating Agreement
- Foundation’s Bylaws for Corporations / Constitution
- Charity law
- Policies and Procedures
- Minutes of the foundation meeting or first directors meeting
- Articles of Incorporation
- Minutes of All Annual and Special Meetings of Board of Directors and Members
- Membership Roster listing names and addresses of current members

- Governing Documents
- Insurance Policy

## 29.

### **NON-PROFIT BUSINESS LICENSE**

Martins (n.d) defines a business license as a local business registration given to all businesses in an area. According to Bottiglieri et al. (2011), issuing a business license is different from a business permit as the prior requires inspection. Like other kinds of businesses, non-profit organizations must have a business license to operate. However, Bottiglieri et al. show that business licenses from non-profit organizations are waived from taxes upon proof that the specific businesses have a non-profit status.

According to Martins (n.d), business licenses are usually issued to firms operating within their jurisdiction by local governments. The local governments also review and approve the business locations

of for-profit and non-profit organizations based on the zoning ordinances. Therefore, for a temple to operate as a non-profit organization, it must request a business license from the city/local government and thoroughly comply with its reporting, labour, and zoning laws.

### **30. TAX-EXEMPT STATUS**

The temple needs to obtain tax-exempt status from the Internal Revenue Service (IRS). Bottiglieri et al. (2011) show that for an organization to get a 501c3 classification, it must avail the documentations of its mission, operating budget and board members, and organizational capabilities. Moreover, Bottiglieri et al. indicate that a non-profit organization's status and charter also need certification from the state governments registering organizations and businesses in compliance with the local laws.

According to Martins (n.d), the Internal Revenue Service issues a letter indicating that the organization has been granted a tax-exempt status or asks for more information about the non-profit organization. The temple management should be aware that the IRS reserves a right to deny it the tax-exempt status. If IRS fails to confer the tax-exempt status to the temple, its management should seek assistance and the services of a lawyer experienced in handling non-profit matters.

According to Bottiglieri et al. (2011), some states like North Carolina, Montan, Pennsylvania, and California require an organization to complete a different application to obtain the state tax exemption. However, in most states, a non-profit automatically get a tax-exempt status after receiving the federal 501(c) (3) tax-exempt status and filling the non-profit articles of incorporation. Moreover,

other states require an organization to send a copy of the IRS determination letter that granted its federal exemption to obtain a state tax exemption status.

When establishing the temple, the management must research the requirements in the respective states and follow the laid procedures as per the states' jurisdiction.

### **31. FEDERAL EMPLOYER IDENTIFICATION NUMBER**

Martins (n.d) shows that all non-profit organizations in the United States must obtain an Employer identification number, also referred to as a federal tax number, to meet the federal requirements. According to Martin, most state governments and the federal government use the employer identification number for record instead of the individuals' social security number. The temple management needs to complete

an application for these numbers during its incorporation process. Bottiglieri et al. (2011) show that non-profit organizations do not need to obtain any business license at the federal level.

Although some non-profit organizations providing specific services to the community might need to obtain a professional certification like for-profit organizations, a temple, among other non-specialized non-profit organizations, might not require professional certification. Therefore, establishing a temple might only require the management to obtain a license and the necessary permits. However, there is a need for the temple management to look for the specific requirements for non-profit organizations in particular states as different states have different registration requirements.

## **32. INSURANCE COVER FOR NON-PROFIT ORGANIZATIONS**

Non-profit organizations need to obtain various insurance covers depending on their angles of operation. A temple may only require getting some of the insurance covers as are necessary for average non-profit organizations. These insurance covers include Health insurance, workers' compensation, liability insurance, and general insurance. Moreover, the temple management should confirm whether the states require it to provide its employees with unemployment insurance.

## **33. CONCLUSION**

In summary, establishing a thriving temple needs a well-calculated plan to enhance its legal compliance and successfully provide its services to society.

The temple founders need to pay attention to various considerations to strengthen its successful incorporation and operation.

Firstly, a proposed temple needs to have a noble principle and purpose.

Secondly, the proposed temple must have specific, feasible, practical and effective plans, programs, policies, and strategies.

Thirdly, the temple must have talented and virtuous human resources to lead and operate the organization. The temple, just like a for-profit and other non-profit organizations, must have basic financial resources. Besides, the temple must have a facility, and it must ensure good relationships with its neighbors.

Lastly, the temple needs to obtain the local, state, and federal licenses and the applicable insurance covers.

**Thích Viên Lý**



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