



International Buddhist Peace Organization

INTERNATIONAL BUDDHIST PEACE ORGANIZATION INC.

A Non-profit Public Benefit Corporation

EIN Assigned: 47-2858891

BYLAWS



International Buddhist Peace Organization

ARTICLE I: NAME

1.01 Name

The name of this corporation shall be International Buddhist Peace Organization, with the acronym IBPO. The business of the corporation may be conducted as ***International Buddhist Peace Organization*** or ***IBPO***.



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ARTICLE II: OBJECTIVES AND GOALS

2.01.a Objectives

International Buddhist Peace Organization is a non-profit corporation and can be operated on any socio, cultural, religious and charitable purposes within the meaning of Section 501 (c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code.

2.01.b Goals:

- To lead people worldwide into a growing relationship with Buddha Dhamma, nurture the strong bond of friendship and community among all Buddhists, especially with those of Bangladeshi origin to fight against religious discrimination and social inequalities and injustice that constantly threatens our existence and livelihood in Bangladesh.
- Develop global awareness and social media campaigns to offer visibility to human rights abuse, social injustice, communal violence, religious brutality and extremism against Buddhists and other religious minorities in Bangladesh.
- Create global partnerships or affiliations with fellow international human rights and Buddhist peace organizations by providing documented evidence, news, pictures, articles etc. in support of ongoing religious oppression and experience of violence against minorities in Bangladesh.
- Keep in constant touch with all associated Buddhist organizations, monasteries of other countries worldwide to open communication channels and engaging in dialogues with them. Exchange views and find ways to enhance relationship among us to help spread and consolidate Buddhism worldwide. Improve better understanding and knowledge about each other's culture and tradition to promote coherence and bonding, religious brotherhood and unite us all under the umbrella of Buddhism.
- To campaign and promote religious teachings of the Buddha, educate people from all walks of life to cultivate a greater knowledge of the Buddha Dhamma for community members. This may be done by organizing seminars, distributing literature, sponsoring publications, arranging meditations and by forming alliances with eminent Buddhist scholars and practitioners so that true knowledge and practice, wisdom and compassion, may become embedded in our conducts and relationships.
- Promote appreciation of Buddhist culture and heritage of Bangladesh through



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cultural, social and recreational programs and to foster cultural and educational activities and awareness that will value and nurture the heritage of Bangladeshi Buddhists, especially for the younger generations growing up outside Bangladesh.

- To establish a social welfare wing where dhamma may manifest through social engagement and action – especially any action directed toward helping the Bengali Buddhist community in matters of education, immigration, relief from natural disasters, and political advocacy to counter and overcome adverse or hostile conditions that may prevail in Bangladesh.

2.02 Norms

The corporation shall have the power, directly or indirectly, alone or in conjunction or cooperation with others, to do any and all lawful acts which may be necessary or convenient to effect the charitable purposes, for which the corporation is organized, and to aid or assist other organizations or persons whose activities further accomplish, foster, or attain such purposes. The powers of the corporation may include, but not be limited to, the acceptance of contributions from the public and private sectors, whether financial or in-kind contributions.

2.03 Disclosure of Corporate-Nonprofit Status:

- a) International Buddhist Peace Organization was registered and apply for a non-profit organization from Boston, MA. Its current status is a non-profit public benefit corporation, recognized as tax-exempt under Section 501(c)(3) of the United States Internal Revenue Code.
- b) Notwithstanding any other provision of these Bylaws, no director, officer, employee, member, or representative of this corporation shall take any action or carry on any activity by or on behalf of the corporation not permitted to be taken or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code as it now exists or may be amended, or by any organization contributions to which are deductible under Section 170(c)(2) of such Code and Regulations as it now exists or may be amended.
- c) No part of the net earnings of the corporation shall inure to the benefit or be distributable to any director, officer, member, or other private person, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the Articles of Incorporation and these Bylaws.



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ARTICLE III: ORGANIZATIONAL STRUCTURE AND MEMBERSHIP CONTROLS

3.01 Organizational Structure

- a) IBPO will maintain a physical office with an appropriate physical mailing address in the U.S.A as a global headquarter. At present, it is located at 165 Garfield Ave, Chelsea MA 02150, U.S.A
- b) Under the umbrella of the headquarter, and with the consent of the executive committee, there may be local state branches to facilitate the organization's activity. Those local state branches will be conducted by the executive committee members of the local state.

3.02 Membership

- a) Any person who has faith in Buddhism is eligible for the membership of the organization. However, people with Bangladeshi Buddhist heritage will always get the priority. To conduct all public activities for the purpose of the propagation of the dhamma, social activities, cultural activities, exchange program from different state there will be a membership fee that will be fixed by the Executive Committee.
- b) The annual contribution for various types of membership shall be determined by the existing committee and can be classified as follows:
 - I. Individual
 - II. Couple
 - III. Family (including children up to age 20)
- c) A prospective member will apply in IBPO authorized membership application form. No referral will be required for the first two years counting from the day of the organization registration. After that, the filled in application form shall be referred by one registered member having IBPO authorized membership ID. The member application form shall be reviewed by the General Secretary of the Executive committee. Then the application shall be forward to the president of the Executive Committee. The President holds the rights to approve or disapprove any application without any explanation. After approval, the member will be assigned an IBPO registered number upon payment of all fees.
- d) A member has the right to resign from the membership; however, in doing so, a member should explain the reason for his or her desire to leave the Association. When a member resigns he cannot claim benefit or fee or donation which he paid during his membership tenure.
- e) A person with a criminal background or any other felony is not eligible to be a member of IBPO.
- f) IBPO executive committee holds the right to cancel membership by notifying proper reason(s). A member must be notified first time via mail regarding membership cancellation. After receiving return explanation executive committee will review and decide whether membership will continue or



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canceled. If no answer will receive within 2 weeks of first notification, second notice will be sent via e-mail. After second notification IBPO will wait for a response for another 2 weeks if no reply will receive then the third notification will be sent via text message (subject to member's accurate and updated phone number). If no response receive within 1 week of submission of the text message; executive committee will take the decision to cancel IBPO membership of the member.

3.03 Non-Voting Associates Members/Sponsors

- a) The Executive Committee (EC) may approve inclusion of non-voting associate members or sponsors with rights, privileges, and obligations established by the EC Associates/sponsors may be individuals, businesses, and other organizations that support the mission of the corporation.
- b) Anybody without the discrimination, who are sympathetic to the organization can be an associate member. The EC, a designated committee of the executive committee, or any duly elected officer in accordance with executive committee policy, shall have authority to admit any individual or organization or a person as an associate, to recognize representatives of associates, and to make determinations as to associates' rights, privileges, and obligations.
- c) At no time shall associated information be shared with or sold to other organizations or groups without the associate's consent. At the discretion of the EC members, associates may be given endorsement, recognition and media coverage at fundraising activities, clinics, other events or on the corporation website.
- d) Associates have no voting rights and are not members of the corporation.

3.04 Contribution of the Associate Members/Sponsors

The Executive Committee shall determine the dues of such associates/sponsors. They may altogether be exempted from the recurring fees, as they are expected to contribute heavily during their enrollment or at some time during their association with the organization.



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ARTICLE IV: Executive Committee

4.01 Executive Committee Members

International Buddhist Peace Organization shall have an elected Executive Committee (EC) at least 7 and no more than 21 members. State wide minimum and maximum members' distribution will be as follows –

- California (CA): 01 (One) and 03 (Three)
- Massachusetts (MA): 01 (One) and 03 (Three)
- New York (NY): 01 (One) and 05 (Five)
- Virginia: 01 (One) and 05 (Five)
- Any other per state: 01 (one) and 02 (Two)
- Canada: 01 (One) and 03 (Three)
- Other countries of the world: 01 (One) and 03 (Three)

EC members will be elected from the registered members for a period of 02 (two) years. Any EC member shall submit a request when election shall declare by existing committee before 03 (three) months prior of the termination date of the old committee. The request shall come by fill up an online request form.

4.02 Qualifications of the Executive committee members

In order to be eligible to serve as a director on the EC members, the individual must be:

- a. 18 years of age and must be a register member of IBPO at least two years with a good track record.
- b. The election of executive committee members to replace those who have fulfilled their term of office at every two years.
- c. Executive committee members shall be elected by online voting or online teleconference or secret ballots of registered members.
- d. Any one wish to be part of member of the executive committee must show interest by fill up online form with the agreement of all terms and conditions.
- e. In case, if an executive member moves his/her residence to a different state, he/she will be considering as a member of the applying or elected state till the completion of the tenure.

4.03 Authority

All corporate powers shall be exercised by or under the authority of the executive committee and the affairs of the International Buddhist Peace Organization shall be managed under the direction of the EC, except as otherwise provided by law.

4.04 Extent of an Official term

- a) All EC members shall be elected to serve a two-year term; however, the term may be extended until a successor has been elected.



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- b) EC members may serve a maximum of 2 terms in succession, after which, a EC member must wait at least 2 years prior to submitting his/her name again as a EC member
- c) The term of office shall be considered to begin September 1 and end August 31 of the second year in office, unless the term is extended until such time as a successor has been elected.

4.05 Vacancies

Vacancies on the EC members due to resignation, death, or removal may be filled temporarily by the remaining EC members for the remainder of the previous members length of stay or up to the time until a special election or a regularly scheduled election is held, under these Bylaws.

4.06 Removal of EC member

A EC committee member may be removed by two-thirds (2/3rd) vote of EC members then in office, if:

- a) The EC member is absent and unexcused from three or more meetings of the EC meeting in a twelve-month period. The EC president is empowered to excuse EC member from attendance for a reason deemed adequate by the EC president. The president shall not have the power to excuse him/herself from the EC meeting attendance and in that case, the EC vice president shall excuse the president. Or:
- b) for cause or no cause, if before any meeting of the committee at which a vote on removal will be made the EC member in question is given electronic or written notification of the EC intention to discuss her/his case and is given the opportunity to be heard at a meeting of the committee.

4.07 Executive Committee Meetings

- a) Regular Meetings: The EC committee shall have a minimum of four (4) regular meetings each calendar year at times and places fixed by the committee. EC meetings shall be held upon four (4) days' notice by first-class mail, electronic mail, or facsimile transmission or forty-eight (48) hours' notice delivered by texting or by telephone. If sent by mail, facsimile transmission, or electronic mail, the notice shall be deemed to be delivered upon its deposit in the mail or transmission system. Notice of meetings shall specify the place, day, and hour of meeting. The purpose of the meeting need not be specified.
- b) Special Meetings: Special meetings of the executive committee may be called by the president, vice president, secretary, treasurer, or any two (2) other EC members of the EC committee. A special meeting must be preceded by at least 2 days' notice to each EC member of the date, time, and place, but not the purpose, of the meeting.



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- c) **Cancellation of Meetings:** Secretary General may serve the notification of cancellation of any scheduled meeting due to any unforeseen circumstances. A notice then shall be issued and shall be communicated to all EC members accordingly

4.08 General Members Meetings

- a) The general member meetings in any state can be held at any time during the year. There is no limitation on a total number of meetings, but it is strongly recommended that at the state level they meet at least twice a year to discuss the current activities and future plans.
- b) Members of the EC committee elected from any state will be responsible for conducting those meetings. It will be their responsibility to make sure that they keep up with their duties and satisfy local chapter members with their performance and obligations

4.09 Official Resolution

During any EC members meeting following topics shall serve as a guideline whenever possible:

- a) **Participation Mode:** Except as required otherwise by law, the Articles of Incorporation, or these Bylaws, EC members may participate in a regular or special meeting through the use of any means of communication by which all EC members participating may simultaneously hear each other during the meeting, including in person, internet video meeting or by telephonic conference call.
- b) **Quorum:** A majority of the EC members in office immediately before a meeting shall constitute a quorum for the transaction of business at that meeting of the executive committee. No business shall be considered by the EC committee at any meeting at which a quorum is not present.
- c) **Majority Vote:** Except as otherwise required by law or by the articles of incorporation, the act of the majority of the EC members present at a meeting at which a quorum is present shall be the act of the executive committee.
- d) **Hung Executive Committee Decisions:** On the occasion that EC members of the executive committee are unable to make a decision based on a tied number of votes, the president or treasurer in the order of presence shall have the power to swing the vote based on his/her discretion.



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4.10 Compensation for EC committee Service

EC members shall receive no compensation for carrying out their duties as members. The EC committee may adopt policies providing for reasonable reimbursement of EC members for expenses incurred in conjunction with carrying out EC committee responsibilities, such as travel expenses to attend EC meetings.

4.11 Compensation for Professional Services by EC members

EC members are not restricted from being remunerated for professional services provided to the corporation. Such remuneration shall be reasonable and fair to the corporation and must be reviewed and approved in accordance with the EC committee Conflict of Interest policy and state law.



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ARTICLE V: COMMITTEES

5.01 Committees

The EC members may, by the resolution adopted by a majority of the directors then in office, designate one or more committees, each consisting of two or more EC members, to serve at the pleasure of the EC. Any committee, to the extent provided in the resolution of the EC, shall have all the authority of the EC committee, except that no committee, regardless of EC resolution, may:

- a) appoint any other committees of the EC committee or the members of these committees
- b) amend or repeal Bylaws or adopt new Bylaws
- c) approve any financial transactions to which corporation is a party and one or more EC members have a material financial interest
- d) undertake any final decision on any matters which also requires approval from a EC member or a majority of the EC members
- e) fill vacancies on the EC members of in any committee which has the authority of the EC
- f) amend or repeal any resolution of the EC members which by its express terms is not so amendable or repealable

5.02 Meetings and Action of Committees

Meetings and action of the committees shall be governed by and held and taken in accordance with, the provisions of Article IV of these Bylaws concerning meetings of the EC members, with such changes in the context of those Bylaws as are necessary to substitute the committee and its members for the EC members and its members, except that the time for regular meetings of committees may be determined either by resolution of the EC members or by resolution of the committee. Special meetings of the committee may also be called by resolution of the EC members. Notice of special meetings of committees shall also be given to any and all alternate members, who shall have the right to attend all meetings of the committee. Minutes shall be kept of each meeting of any committee and shall be filed with the corporate records. The EC members may adopt rules for the governing of the committee not inconsistent with the provision of these Bylaws.

5.03 In Lieu of a formal face to face meeting

Any action required or permitted to be taken by the EC members at a meeting may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be agreed by the consensus of a quorum. For purposes of this section, a conference call or any electronic remote meetings or an e-mail transmission from an e-mail address on record constitutes a valid writing. The intent of this provision is to allow the EC members to use remote communication/email(s) to approve actions, as long as a quorum of EC members gives consent.



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ARTICLE VI: OFFICERS

6.01 Executive Committee Members

The officers of the corporation shall constitute the following portfolios:

- President
- Vice-president
- Secretary General
- Assistant Secretary General
- Treasurer
- Press Secretary
- Member Secretary

They shall be chosen by, and serve at the pleasure of, the EC members. Each executive committee officer shall have the authority and shall perform the duties set forth in these Bylaws or by resolution of the executive committee or by direction of an officer authorized by the executive committee to prescribe the duties and authority of other officers.

The executive committee may also appoint additional vice-presidents and such other officers as it deems expedient for the proper conduct of the business of the corporation, each of whom shall have such authority and shall perform such duties as the EC members may determine. One person may hold two or more executive committee offices, but no executive committee officer may act in more than one capacity where the action of two or more officers is required.

6.02 Term of Office

Each officer shall serve a two-year term of office and may not serve more than three (3) consecutive terms of office. Unless unanimously elected by the executive committee at the end of his/her three (3) year terms or to fill a vacancy in an officer position, each executive committee officer's term of office shall begin upon the adjournment of the executive committee meeting at which elected and shall end upon the adjournment of the executive committee meeting during which a successor is elected.

The committee for the executive committee for the committee meeting the member's must use the minutes of the meeting for the study

6.03 Removal and Resignation

The EC members may remove an officer at any time, with or without cause. Any officer may resign at any time by giving written notice to the corporation without prejudice to the rights, if any, of the corporation under any contract to which the officer is a party. Any resignation shall take effect at the date of the receipt of the notice or at any later time specified in the notice unless otherwise specified in the notice. The acceptance of the resignation shall not be necessary to make it effective.



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6.04 Executive committee President

The executive committee president shall be the chief volunteer officer of the corporation. The executive committee president shall lead the EC members in performing its duties and responsibilities, including, if present, presiding at all meetings of the EC members, and shall perform all other duties incident to the office or properly required by the EC members.

6.05 Vice President

In the absence or disability of the executive committee president, the ranking vice-president or vice-president designated by the EC members shall perform the duties of the executive committee president. When so acting, the vice-president shall have all the powers of and be subject to all the restrictions upon the executive committee president. The vice-president shall have such other powers and perform such other duties prescribed for them by the EC members or the executive committee president. The vice-president shall normally accede to the office of executive committee president upon the completion of the executive committee president's term of office.

6.06 Secretary General

The secretary shall keep or cause to be kept a book of minutes of all meetings and actions of directors and committees of directors. The minutes of each meeting shall state the time and place that it was held and such other information as shall be necessary to determine the actions taken and whether the meeting was held in accordance with the law and these Bylaws. The secretary shall cause notice to be given of all meetings of directors and committees as required by the Bylaws. The secretary shall have such other powers and perform such other duties as may be prescribed by the EC members or the executive committee president. The secretary may appoint, with the approval of the executive committee, a director to assist in the performance of all or part of the duties of the secretary.

6.07 Assistant Secretary General

Assistant General Secretary shall assist the General Secretary in all activities of the Organization. He/She shall render the duties assigned to him or her. Following the order of seniority, he/she shall bear all responsibilities and enjoy all rights of General Secretary in absence of the Secretary General. In the case of Secretary Generals permanent absence (such as death or any disability that impairs him/her from performing duties as a Secretary General) Assistant Secretary General will automatically be promoted to Secretary General and a new Secretary General shall be appointed from the pool of Member Secretaries.



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6.08 Treasurer

The treasurer shall be the lead director for oversight of the financial condition and affairs of the corporation. The treasurer shall oversee and keep the executive committee informed of the financial condition of the corporation and of the audit or financial review results. In conjunction with other directors or officers, the treasurer shall oversee the budget preparation and shall ensure that appropriate financial reports, including an account of major transactions and the financial condition of the corporation, are made available to the EC members on a timely basis or as may be required by the EC members. The treasurer shall perform all duties properly required by the EC members or the executive committee president. The treasurer may appoint, with the approval of the executive committee a qualified fiscal agent or member of the staff to assist in the performance of all or part of the duties of the treasurer.

6.09 Press Secretary

The Press Secretary shall be responsible for managing the public relations of officials and build relationships between various agencies, politicians, the public, and the media. Press secretary shall act as a spokesperson via live briefings, press conferences and news releases for different agencies or media. In addition, this position shall create press releases, develop and implement marketing campaigns and arranges public appearances, lectures, and exhibits in such a way that does not endanger organization's positive image.

6.10 Member Secretary

All executive committee members who do not have any official designation (as an officer) shall be considered as 'Member Secretary'. Member Secretaries shall bear no specific responsibility but shall help any officials in any possible way they can. They can represent any Executive committee officer at any meeting provided they have consent from the officer. In any unanticipated circumstances, like resignation, death, removal from the office, or removal of a director who holds an officer position, a new officer shall be selected by the member secretary for the remaining period.

6.11 Non-Director Officers

The EC members may designate additional officer positions of the corporation and may appoint and assign duties to other non-director officers of the corporation.



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ARTICLE VII: CONTRACTS, FINANCIALS, AND INDEMNIFICATION

7.01 Financial Obligations

- a) Contracts and other Writings: Except as otherwise provided by resolution of the executive committee or executive committee policy, all contracts, deeds, leases, mortgages, grants, and other agreements of the corporation shall be executed on its behalf by the treasurer or other persons to whom the corporation has delegated authority to execute such documents in accordance with policies approved by the executive committee.
- b) Checks and Drafts: All checks, drafts, or other orders for payment of money, notes, or other evidence of indebtedness issued in the name of the corporation, shall be signed by such officer or officers, agent or agents, of the corporation and in such manner as shall from time to time be determined by resolution of the executive committee.
- c) Deposits: All funds of the corporation not otherwise employed shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or another depository as the executive committee or a designated committee of the executive committee may select.
- d) Loans: No loans shall be contracted on behalf of the corporation and no evidence of indebtedness shall be issued in its name unless authorized by resolution of the executive committee. Such authority may be general or confined to specific instances

7.02 Indemnification

- a) Mandatory Indemnification. The corporation shall indemnify a director or former director, who was wholly successful, on the merits or otherwise, in the defense of any proceeding to which he or she was a party because he or she is or was a director of the corporation against reasonable expenses incurred by him or her in connection with the proceedings.
- b) Permissible Indemnification. The corporation shall indemnify a director or former director made a party to a proceeding because he or she is or was a director of the corporation, against liability incurred in the proceeding, if the determination to indemnify him or her has been made in the manner prescribed by the law and payment has been authorized in the manner prescribed by law.
- c) Advance for Expenses. Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the corporation in advance of the final disposition of such action, suit or proceeding, as authorized by the EC members in the specific case, upon receipt of



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- I. a written affirmation from the director, officer, employee or agent of his or her good faith belief that he or she is entitled to indemnification as authorized in this article, and
 - II. an undertaking by or on behalf of the director, officer, employee or agent to repay such amount, unless it shall ultimately be determined that he or she is entitled to be indemnified by the corporation in these Bylaws.
- d) Indemnification of Officers, Agents, and Employees. An officer of the corporation who is not a director is entitled to mandatory indemnification under this article to the same extent as a director. The corporation may also indemnify and advance expenses to an employee or agent of the corporation who is not a director, consistent with New York Law and public policy, provided that such indemnification, and the scope of such indemnification, is set forth by the general or specific action of the executive committee or by contract.



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ARTICLE VIII: POLICY GUIDELINES

8.01 Standard Practice

The purpose of this Policy guideline is establishing standards for various implementation and maintenance of:

- Technique by which the corporation procedure shall be implemented and
 - Practice how official documents shall be retained or destructed to promote the proper treatment of International Buddhist Peace Organization records.
- a) Books and Record: The Corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of all meetings of its EC members, a record of all actions taken by the EC members without a meeting, and a record of all actions taken by committees of the executive committee. In addition, the corporation shall keep:
- a copy of the corporation's Articles of Incorporation and
 - Bylaws as amended to date.
- b) Fiscal Year: The fiscal year of the corporation shall be from January 1 to December 31 of each year.
- c) Conflict of Interest: The executive committee shall adopt and periodically review a conflict of interest policy to protect the corporation's interest when it is contemplating any transaction or arrangement which may benefit any director, officer, employee, affiliate, or member of a committee with executive committee-delegated powers.
- d) Participation Policy: The officers, directors, committee members, employees, and persons served by this corporation shall be selected entirely on a nondiscriminatory basis with respect to age, current national origin, and sexual orientation.

8.02 Bylaw Amendment

- a) Bylaw Amendment: These Bylaws may be amended, altered, repealed, or restated by a vote of the majority of the EC members then in office at a meeting of the Executive committee, provided, however,
- b) no amendment shall be made to these Bylaws which would cause the corporation to cease to qualify as an exempt corporation under Section 501 (c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code; and,
- c) an amendment does not affect the voting rights of directors. An amendment that does affect the voting rights of directors further requires ratification by a two-thirds (2/3) vote of a quorum of directors at a Executive committee meeting.
- d) all amendments are consistent with the Articles of Incorporation.



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8.03 Document Retention

- a) General Guidelines: Records should not be kept if they are no longer needed for the operation of the business or required by law. Unnecessary records should be eliminated from the files. The cost of maintaining records is an expense which can grow unreasonably if good housekeeping is not performed. A mass of records also makes it more difficult to find pertinent records.

From time to time, International Buddhist Peace Organization may establish retention or destruction policies or schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents that warrant special consideration are identified below. While minimum retention periods are established, the retention of the documents identified below and of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention, as well as the exception for litigation relevant documents and any other pertinent factors.

- b) Litigation and Relevant Documents: International Buddhist Peace Organization expects all officers, directors, and employees to comply fully with any published records retention or destruction policies and schedules, provided that all officers, directors, and employees should note the following general exception to any stated destruction schedule: If you believe, or the International Buddhist Peace Organization informs you, that corporate records are relevant to litigation, or potential litigation (i.e. a dispute that could result in litigation), then you must preserve those records until it is determined that the records are no longer needed. That exception supersedes any previously or subsequently established destruction schedule for those records.

c) Retention Periods for Specific Categories

- A. Corporate Documents. Corporate records include the corporation's Articles of Incorporation, By-Laws and IRS Form 1023 and Application for Exemption. Corporate records should be retained permanently. IRS regulations require that the Form 1023 be available for public inspection upon request.
- B. Tax Records. Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of contributions made by donors, accounting procedures, and other documents concerning the corporation's revenues. Tax records should be retained for at least seven years from the date of filing the applicable return.



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- C. Employment Records/Personnel Records. State and federal statutes require the corporation to keep certain recruitment, employment, and personnel information. The corporation should also keep personnel files that reflect performance reviews and any complaints brought against the corporation or individual employees under applicable state and federal statutes. The corporation should also keep in the employee's personnel file all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel. Employment applications should be retained for three years. Retirement and pension records should be kept permanently. Other employment and personnel records should be retained for seven years.
- D. Executive committee and Executive Committee Committee Materials. Meeting minutes should be retained in perpetuity in the corporation's minute book. A clean copy of all other Executive committee and Executive Committee Committee materials should be kept for no less than three years by the corporation.
- E. Press Releases/Public Filings. The corporation should retain permanent copies of all press releases and publicly filed documents under the theory that the corporation should have its own copy to test the accuracy of any document a member of the public can theoretically produce against the corporation.
- F. Legal Files. Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.
- G. Contracts. Final, execution copies of all contracts entered into by the corporation should be retained. The corporation should retain copies of the final contracts for at least three years beyond the life of the agreement, and longer in the case of publicly filed contracts.
- H. Correspondence. Unless correspondence falls under another category listed elsewhere in this policy, correspondence should generally be saved for two years.
- I. Banking and Accounting. Accounts payable ledgers and schedules should be kept for seven years. Bank reconciliations, bank statements, deposit slips and checks (unless for important payments and purchases) should be kept for three years. Any inventories of products, materials, and supplies and any invoices should be kept for seven years.
- J. Insurance. Expired insurance policies, insurance records, accident reports, claims, etc. should be kept permanently.



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K. Audit Records. External audit reports should be kept permanently. Internal audit reports should be kept for three years.

d) Electronic Correspondence such as email to be saved should be either:

- A. printed in hard copy and kept in the appropriate file; or
- B. downloaded to a computer file and kept electronically or on disk as a separate file. The retention period depends upon the subject matter of the e-mail, as covered elsewhere in this policy.



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ARTICLE IX: TRANSPARENCY AND ACCOUNTABILITY

9.01 Disclosure of Financial Information

By making full and accurate information about its mission, activities, finances, and governance publicly available, International Buddhist Peace Organization practices and encourages transparency and accountability to the general public. This policy will:

- a. indicate which documents and materials produced by the corporation are presumptively open to staff and/or the public
- b. indicate which documents and materials produced by the corporation are presumptively closed to staff and/or the public
- c. Specify the procedures whereby the open/closed status of documents and materials can be altered.

9.02 Financial and IRS documents

International Buddhist Peace Organization shall provide its Internal Revenue forms, bylaws, conflict of interest policy, and financial statements to the general public for inspection free of charge, where officers see it fit.

9.03 Means and Conditions of Disclosure

International Buddhist Peace Organization shall make “Widely Available” the aforementioned documents on its internet website: www.ibpeace.org to be viewed and inspected by the general public.

- a. The documents shall be posted in a format that allows an individual using the Internet to access, download, view and print them in a manner that exactly reproduces the image of the original document filed with the IRS (except information exempt from public disclosure requirements, such as contributor lists).
- b. The website shall clearly inform readers that the document is available and provide instructions for downloading it.
- c. International Buddhist Peace Organization shall not charge a fee for downloading the information. Documents shall not be posted in a format that would require special computer hardware or software (other than software readily available to the public free of charge).
- d. International Buddhist Peace Organization shall inform anyone requesting the information where this information can be found, including the web address. This information must be provided immediately for in-person requests and within 7 days for mailed requests.



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9.04 IRS Annual Information Returns (Form 990)

International Buddhist Peace Organization shall submit the Form 990 to its EC members prior to the filing of Form 990. While neither the approval of Form 990 or a review of the 990 is required under Federal law, the corporation's Form 990 shall be submitted to each member of the executive committee of director's via (hard copy or email) at least 10 days before Form 990 is filed with the IRS.

9.05 Executive committee

- a. All executive committee deliberations shall be open to the public except where the executive committee passes a motion to make any specific portion confidential.
- b. All executive committee minutes shall be open to the public once accepted by the executive committee, except where the executive committee passes a motion to make any specific portion confidential.
- c. All papers and materials considered by the executive committee shall be open to the public following the meeting at which they are considered, except where the executive committee passes a motion to make any specific paper or material confidential.

9.06 Staff Records

- a. All staff records shall be available for consultation by the staff member concerned or by their legal representatives.
- b. No staff records shall be made available to any person outside the corporation except the authorized governmental agencies.
- c. Within the corporation, staff records shall be made available only to those persons with managerial or personnel responsibilities for that staff member, except that
- d. Staff records shall be made available to the executive committee when requested.

9.07 Donor Records

- a. All donor records shall be available for consultation by the members and donors concerned or by their legal representatives.
- b. No donor records shall be made available to any other person outside the corporation except the authorized governmental agencies.
- c. Within the corporation, donor records shall be made available only to those persons with managerial or personnel responsibilities for dealing with those donors, except that;
- d. Donor records shall be made available to the executive committee when requested.



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ARTICLE X: CODE OF ETHICS

10.01 Purpose

International Buddhist Peace Organization requires and encourages directors, officers and employees to observe and practice high standards of business and personal ethics in the conduct of their duties and responsibilities. The employees and representatives of the corporation must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. It is the intent of International Buddhist Peace Organization to adhere to all laws and regulations that apply to the corporation and the underlying purpose of this policy is to support the corporation's goal of legal compliance. The support of all corporate staff is necessary to achieving compliance with various laws and regulations.

10.02 Reporting Violations

If any director, officer, staff or employee reasonably believes that some policy, practice, or activity of International Buddhist Peace Organization is in violation of law, a written complaint must be filed by that person with the vice president or the executive committee president.

10.03 Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false shall be viewed as a serious disciplinary offense.

10.04 Retaliation

Said a person is protected from retaliation only if she/he brings the alleged unlawful activity, policy, or practice to the attention of International Buddhist Peace Organization and provides the International Buddhist Peace Organization with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described below is only available to individuals that comply with this requirement.

International Buddhist Peace Organization shall not retaliate against any director, officer, staff or employee who in good faith, has made a protest or raised a complaint against some practice of International Buddhist Peace Organization or of another individual or entity with whom International Buddhist Peace Organization has a business



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relationship, on the basis of a reasonable belief that the practice is in violation of law or a clear mandate of public policy.

International Buddhist Peace Organization shall not retaliate against any director, officer, staff or employee who disclose or threaten to disclose to a supervisor or a public body, any activity, policy, or practice of International Buddhist Peace Organization that the individual reasonably believes is in violation of a law or a rule, or regulation mandated pursuant to law or is in violation of a clear mandate of public policy concerning the health, safety, welfare, or protection of the environment.

10.05 Interpretation of the Constitution

If any confusion or controversy arises about some statement in the Constitution, a Branch Committee or the Central Committee has the capacity to offer an interpretation. The President of the Corporation (IBPO) has the ultimate authority to give a final interpretation of anything in the Constitution of the Organization.

10.05 Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

10.06 Handling of Reported Violations

The executive committee president or vice president shall notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports shall be promptly investigated by the executive committee and its appointed committee and appropriate corrective action shall be taken if warranted by the investigation.

This policy shall be made available to all directors, officers, staffs or employees and they shall have the opportunity to ask questions about the policy.



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ARTICLE XI: DUE DILIGENCE

Further to its exemption of contributions to other organizations, IBPO shall stipulate how the funds will be used and shall require the receipt to provide the corporation with detailed records and financial proof of how the funds were utilized

Although adherence and compliance with the US Department of the Treasury's publication the "Voluntary Best Practice for the US. Based Charities" is not mandatory, International Buddhist Peace Organization willfully and voluntarily recognizes and puts to practice these guidelines and suggestions to reduce, develop, re-evaluate and strengthen a risk-based approach to guarding against the threat of diversion of charitable funds or exploitation of charitable activity by terrorist organizations and their support networks.

International Buddhist Peace Organization shall also comply and put into practice the federal guidelines, suggestion, laws and limitation set forth by pre-existing U.S. legal requirements related to combating terrorist financing, which include, but are not limited to, various sanctions programs administered by the Office of Foreign Assets Control (OFAC) in regard to its foreign activities.



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ARTICLE XII: AMENDMENT OF ARTICLES OF INCORPORATION

12.01 Amendment

Any amendment to the Articles of Incorporation may be adopted by approval of two-thirds (2/3rd) of the EC members.

CERTIFICATE OF ADOPTION OF BYLAWS

I do hereby certify that the above-stated Bylaws of International Buddhist Peace Organization were approved by the International Buddhist Peace Organization's first EC members meeting on Sunday, August 9, 2015, and constitute a complete copy of the Bylaws of the corporation. By adopting these bylaws, all previous officers of the organization that has administered the organization earlier shall be nullified. The name of the incorporation, head office, all other announcements, declarations, statements, certificate of incorporation, accounts etc. will remain as is and the new executive committee of members selected today will take over responsibility for all financial and administrative duties of the corporation until the next convention, which shall be within next 2 year timeframe from today and shall be elected and selected as mentioned in this bylaws.

The first EC members and officers, as selected and declared today August 9, 2015 at New York, are as follows:

Secretary General,

International Buddhist Peace Organization (IBPO)

Date: _____