



INTERNATIONAL BUDDHIST PEACE ORGANIZATION

আন্তর্জাতিক বৌদ্ধ শান্তি সংস্থা

INTERNATIONAL BUDDHIST PEACE ORGANIZATION INC.

A Non-profit Public Benefit Corporation

BYLAWS

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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 evidences, 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 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 averse 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 affect 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 is a Boston based 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.



ARTICLE III: ORGANIZATIONAL STRUCTURE AND MEMBERSHIP CONTROLS

3.01 Organizational Structure

- a) IBPO will maintain a physical office with appropriate physical mailing address in the U.S.A as a global head quarter. At present it is located at: 165 Garfield Ave, Chelsea MA 02150, U.S.A
- b) Under the umbrella of the head quarter there will be many local branches to facilitate the organization's activity. Those local branches will be called as "zones". Zones are identified based on the current Bangladeshi Buddhist population, but can certainly be added, modified, deleted by the approval of two third of majority board members in a board meeting. At present, following can be classified as official zones of International Buddhist Peace Organization:
 - I. Mid Atlantic: Residents of New York, New Jersey, Pennsylvania will be considered as member of this zone
 - II. New England: Residents of Massachusetts, Connecticut, Vermont, Rhode Island, Vermont and Maine are members of this zone
 - III. East North Central: Residents of Michigan and Ohio are legal members of this zone
 - IV. South Atlantic: Virginia and Washington D.C area residents will be constituted as members of this zone
 - V. West Coast: California, Washington and Arizona residents are members of this zone
 - VI. Ontario, Canada: Residents of the province of Ontario, excluding City of Ottawa will be considered as zone members
 - VII. Eastern Canada: Residents of Eastern Canada Includes residents of Ottawa and Hull, Montreal, Quebec City and the Province of New Found land
 - VIII. Western Canada: Residents of all Prairie Provinces in Canada and British Columbia will belong to this zone
 - IX. Europe: Residents of all European countries will be claimed as members of this zone
 - X. Australasia: This zone includes all Asian Countries, Australia, New Zealand and Russia

3.02 Membership

- a) Any person who has faith in Buddhism can attain membership of the organization. However people with Bangladeshi Buddhist heritage will always get the priority. There is no mandatory fee for the membership but recurring donation is highly expected to meet up the expenses for conducting all public activities for the purpose of the propagation of the dhamma.
- b) The annual contribution for various types of memberships 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. The filled in application form shall be referred to active IBPO members. Finally, the membership form shall be approved by the President of the Central Committee, or by the President's designee, who must also be a member of the Central Committee.
- d) Membership is always based on local zone. Local Board of Director always oversees the membership subscription to make sure that members abide by principle, values and good will of the Corporation.
- e) Local zone in consultation with Board of Directors and member of the Board of directors, elected from their zone may provide the membership drive from time to time



- f) Not following the rules and regulations of the local zone, disobeying IBPO's conduct, un social conducts, unacceptable public behavior, criminal involvement, issues with any law enforcement authority, IBPO local zone, may terminate the membership of a member. Once expelled, exact cause of dismissal shall be mailed to that member, and a copy of the dismissal notice must be forwarded to the Head office. By the same way central office can take similar action notifying the local zone.

3.03 Non-Voting Associates Members/Sponsors

- a) The board of directors may approve inclusion of non-voting associate members or sponsors with rights, privileges, and obligations established by the board. 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 board, a designated committee of the board, or any duly elected officer in accordance with board 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 associates information be shared with or sold to other organizations or groups without the associate's consent. At the discretion of the board of directors, associates may be given endorsement, recognition and media coverage at fundraising activities, clinics, other events or at 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 board of directors 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 the course of their association with the organization.



ARTICLE IV: BOARD OF DIRECTORS

4.01 Directors

International Buddhist Peace Organization shall have a board of directors consisting of at least 7 and no more than 19 directors. Within these limits, the board may increase or decrease the number of directors serving on the board, including for the purpose of staggering the terms of directors. Directors are elected officials from the local zone as defined in the article 4.02.c

4.02 Qualifications and Election of Directors

In order to be eligible to serve as a director on the board of directors, the individual must be:

- 18 years of age and an affiliate within affiliate classifications created by the board of directors.
- Directors may be elected every year by the majority vote of the ordinary members at their respective zones. The election of directors to replace those who have fulfilled their term of office shall take place in **January** of each year.
- The total number of Board directors shall not exceed the quota imposed on to the regional zone of the member's residence. Furthermore, total number of Board Directors will be determined the population of that specific zone and can be adjusted 'as need arises' basis on the Board meeting. At present, elected board member quota from each zone will be:

ZONE	Maximum Number of Board of Directors to be chosen
Mid Atlantic	5
New England	3
South Atlantic	2
East North Central	1
West Coast	2
Ontario, Canada	2
Eastern Canada	1
Western Canada	1
Europe	1
Australasia	1
TOTAL	19

- Board officers shall be elected by secret ballots in their home zone's registered members.
- For any unusual situation, if any zone cannot fulfil their quota, special election arrangement shall be made as soon as possible. However, the board member activities shall continue even without the proper representation of the specific zone
- In case, if a director moves his/her residence to a different zone, and exceeds the quota of that zone, it shall still be considered as valid, and no new directors will be selected from his/her original zone, until the next board meeting.

4.03 Authority

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



4.04 Extent of an Official term

- a) All directors shall be elected to serve a two-year term, however the term may be extended until a successor has been elected.
- b) Director terms shall be staggered so that approximately half the number of directors will end their terms in any given year.
- c) Directors may serve a maximum of 2 terms in succession, after which, a director must wait at least 2 years prior to submitting his/her name again as a Board member
- d) The term of office shall be considered to begin January 1 and end December 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 in the board of directors due to resignation, death, or removal may be filled temporarily by the remaining board 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, subject to the maximum number of zone quota under these Bylaws.

4.06 Removal of Directors

A director may be removed by two-thirds ($2/3^{\text{rd}}$) vote of the board of directors then in office, if:

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

4.07 Board of Directors Meetings

- a) **Regular Meetings:** The board of directors shall have a minimum of four (4) regular meetings each calendar year at times and places fixed by the board. Board 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 personally 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 board may be called by the president, vice president, secretary, treasurer, or any two (2) other directors of the board of directors. A special meeting must be preceded by at least 2 days' notice to each director of the date, time, and place, but not the purpose, of the meeting.
- 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 Board of directors members accordingly



4.08 General Members Zone-specific Meetings

- a) The general member meetings in a specific zone can be held at any time during the year. There is no limitation on total number of meetings, but it is strongly recommended that at the zone level they meet at least twice a year to discuss the current activities and future plans.
- b) Members of the Board of directors elected from that specific zone will be responsible to conduct 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.
- c) Local members can always raise flag against their elected Board of members in that meeting and can officially report their un-satisfaction about any particular board members elected from that their zone and file a complaint to either Secretary General or the President of the Corporation.
- d) No General Member shall have the right to complain about any Board of Directors not elected from their zone. However, they can always openly discuss about other Board of Directors freely, in terms of their official duties and performances.

4.09 Official Resolution

During any board 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, directors may participate in a regular or special meeting through the use of any means of communication by which all directors 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 directors in office immediately before a meeting shall constitute a quorum for the transaction of business at that meeting of the board. No business shall be considered by the board 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 directors present at a meeting at which a quorum is present shall be the act of the board.
- d) **Hung Board Decisions:** On the occasion that directors of the board 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.

4.10 Compensation for Board Service

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

4.11 Compensation for Professional Services by Directors

Directors 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 board Conflict of Interest policy and state law.



ARTICLE V: COMMITTEES

5.01 Committees

The board of directors 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 directors, to serve at the pleasure of the board. Any committee, to the extent provided in the resolution of the board, shall have all the authority of the board, except that no committee, regardless of board resolution, may:

- a) appoint any other committees of the board of directors 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 directors have a material financial interest
- d) undertake any final decision on any matters which also requires approval from a board member or a majority of the board members
- e) fill vacancies on the board of directors of in any committee which has the authority of the board
- f) amend or repeal any resolution of the board of directors 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 directors, with such changes in the context of those Bylaws as are necessary to substitute the committee and its members for the board of directors and its members, except that the time for regular meetings of committees may be determined either by resolution of the board of directors or by resolution of the committee. Special meetings of the committee may also be called by resolution of the board of directors. 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 board of directors 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 board of directors at a meeting may be taken without a meeting if 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 board of directors to use remote communication/email(s) to approve actions, as long as a quorum of board members gives consent. The same rule may also be applicable in local 'Zone' meetings where applicable.



ARTICLE VI: OFFICERS

6.01 Board Officers

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 board of directors. Each board officer shall have the authority and shall perform the duties set forth in these Bylaws or by resolution of the board or by direction of an officer authorized by the board to prescribe the duties and authority of other officers.

The board 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 board of directors may determine. One person may hold two or more board offices, but no board officer may act in more than one capacity where action of two or more officers is required.

6.02 Term of Office

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

6.03 Removal and Resignation

The board of directors 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.

6.04 Board President

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

6.05 Vice President

In the absence or disability of the board president, the ranking vice-president or vice-president designated by the board of directors shall perform the duties of the board president. When so acting, the vice-president shall have all



the powers of and be subject to all the restrictions upon the board president. The vice-president shall have such other powers and perform such other duties prescribed for them by the board of directors or the board president. The vice-president shall normally accede to the office of board president upon the completion of the board 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 board of directors or the board president. The secretary may appoint, with approval of the board, a director to assist in 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 case of Secretary General's 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.

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 board informed of the financial condition of the corporation and of audit or financial review results. In conjunction with other directors or officers, the treasurer shall oversee 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 board of directors on a timely basis or as may be required by the board of directors. The treasurer shall perform all duties properly required by the board of directors or the board president. The treasurer may appoint, with approval of the board a qualified fiscal agent or member of the staff to assist in 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 secretaries 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 board members who do not have any official designation (as 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 Board 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 from the member secretary for the remaining period.

6.11 Non-Director Officers

The board of directors 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 board or board 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 board.
- 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 board.
- 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 other depository as the board or a designated committee of the board 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 board. 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 board of directors in the specific case, upon receipt of
 - 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 board 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 board of directors, a record of all actions taken by board of directors without a meeting, and a record of all actions taken by committees of the board. 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 board shall adopt and periodically review a conflict of interest policy to protect the corporation's interest when it is contemplating any transaction or a rangement which may benefit any director, officer, employee, affiliate, or member of a committee with board-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 board of directors then in office at a meeting of the Board, 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 Board meeting.
- d) all amendments be consistent with the Articles of Incorporation.



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.
- 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. **Board and Board Committee Materials.** Meeting minutes should be retained in perpetuity in the corporation's minute book. A clean copy of all other Board and Board 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.
 - 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.



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.

9.04 IRS Annual Information Returns (Form 990)

International Buddhist Peace Organization shall submit the Form 990 to its board of directors prior to the filing of the Form 990. While neither the approval of the 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 board of director's via (hard copy or email) at least 10 days before the Form 990 is filed with the IRS.



9.05 Board

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



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 board 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 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 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 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 board 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 board 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.



ARTICLE XI: DUE DILLIGENCE

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 US. Based Charities" is not mandatory, International Buddhist Peace Organization will fully and voluntarily recognize and put to practice these guidelines and suggestions to reduce, develop, re-evaluate and strengthen a risk-based approach to guard 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.



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 board of directors.

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 board of directors 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 have 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 board of members selected today will take over responsibility of 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 Board of Directors and officers, as selected and declared today August 9, 2015 at New York, are as follows:

Secretary General,

International Buddhist Peace Organization (IBPO)

Date: _____