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This TAGS bylaws document replaces and restates the original and all previous amendments / addendums in its entirety. Any ambiguity in bylaws will be addressed by TAGS Trustees.

ARTICLE I – NAME OF THE ORGANIZATION

The name of this organization shall be TELUGU ASSOCIATION OF GREATER SACRAMENTO (herein after called "the Association" or "TAGS").

ARTICLE II –PURPOSE, OBJECTIVES AND NON-DISCRIMINATION POLICY

Section 1 – Purpose

The Telugu Association of Greater Sacramento (TAGS) is a nonprofit public benefit corporation which is organized exclusively for charitable, cultural, educational, and humanitarian activities of Telugu speaking people, and to create opportunities for the cultural exchange between people of Greater Sacramento and people of State of Andhra Pradesh, State of Telangana, and people of any other part of the world where Telugu speaking people may reside in general.

Section 2 – Specific Objectives

1. The specific objectives are:
 - a. To represent Telugu Culture & Literature in Sacramento California and in the United States of America.
 - b. To develop cooperation and harmony within the Telugu community in Sacramento and in the United States.
 - c. To expose Telugu culture and heritage to the youth of Telugu origin.
 - d. To build mutual goodwill, understanding, and respect between the general people of North America and Telugu speaking regions in India, and to contribute to social peace, harmony, and economic growth.
 - e. To represent, protect, and promote the interests of persons of Telugu origin.
 - f. To act as an organization to collect and transfer donations, Charities etc. at local, national, and international level for social, cultural, educational, economic, and humanitarian causes.
 - g. To organize and participate in the regional and national events which promote Telugu culture.
 - h. To promote friendship and cultural exchange with other similar organizations.

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Section 3 – Non-Discrimination Policy

The organization and its members shall not discriminate against any individuals for reasons of race, color, creed, religion, national origin, gender, education, occupation, sexual orientation and age.

The Association shall also accept donations from all members and any person, group, businesses or any other voluntary resources in favor of the Association's objectives.

ARTICLE III – FINANCES AND FISCAL YEAR

1. The Executive Board, as defined in Article IV of these bylaws, shall maintain active bank account/accounts in the USA. All monetary income shall be deposited into the bank account/accounts. Checks issued from the bank account/accounts shall bear the signature of Treasurer or Secretary or President or Chairman.
2. The Treasurer, as defined in Article VI of these bylaws, shall maintain a complete record of all monetary transactions and present a semi-annual financial summary report to the Executive Board and the Board of Trustees. The Treasurer shall also present such financial summary to Treasurer-elect when a new Board is installed.
3. The fiscal year of the organization shall be January 1st to December 31st of each year.

ARTICLE IV – DEFINITIONS, ASSOCIATION STRUCTURE AND TENURES

1. Membership in the Association shall be open to any individual who supports the Association's Purpose and promotes the Objectives, as defined in Article II of these bylaws, and pays required membership dues (if any). All members shall have the right to vote to elect advertised Executive Board Member positions during the biennial election process.
2. There are currently no membership dues for the Association.

Section 1 - Definitions

Member

A Telugu speaking individual over 13 years of age or any individual, who is interested in Telugu culture, accepts the bylaws of the association stands shall be eligible to be a general member of the Association. A member, who on their own will, signs up and chooses to leave the Association at any time.

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Executive Board Member

An elected or Board of Trustees' nominated member who is part of the Executive Board. An Executive Board Member shall serve a maximum of two (2) years per tenure.

Executive Committee Member

An elected Executive Board Member who serves as the President or Treasurer or Secretary or Public Information Officer of the Association. An Executive Committee Member shall serve a maximum of two (2) years per tenure.

Special Committee Member

A nominated member of any ad hoc committee formed specifically for a specific task or event. The tenure for a Special Committee Member will be the same as their specific Committee's tenure.

Special Committee Chairman

An Executive Board Member or Trustee or Advisor serving as a lead, in an additional role, for any Special Committee. The tenure for a Special Committee Chairman will be the same as their specific Committee's tenure.

Trustee

A member of the Board of Trustees. A Trustee shall serve a maximum of five (5) years on the Board of Trustees per tenure.

Advisor

A member of Advisory Board. Advisor is a nominated member with skills or interests to promote the Association's purpose and objectives. Advisor shall serve two (2) years per tenure.

Advisor (Youth)

A nominated member who is part of the Advisory Board. An Advisory Board Member (Youth) shall serve a maximum of two (2) years per tenure.

Volunteer

Any individual over 13 years of age who willingly participates in event planning and execution for no fee. A Volunteer, on their own will, signs up for an event or task. A Volunteer is expected to serve until the task or event is completed.

Section 2 - Association Structure

Executive Board

A board of seven (7) elected officers and four (4) nominated officers, who are active members, and responsible for day-to-day operations as well as planning and execution of events in support of the Association.

Executive Committee

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A four-member team, from the Executive Board, comprising the President, Secretary, Treasurer, and Public Information Office, elected by the Executive Board and the Board of Trustees.

Special Committee

Any ad hoc committee formed by a group of Executive Board Members and Advisory Board, exclusively for the purposes of an event or a task.

Board of Trustees

A board of fourteen (14) appointed members who advise the Executive Board and oversee the Executive Board activities with respect to Association's purpose and objectives.

Advisory Board

A group of nineteen (19) members, with skills or interests to promote the Association's purpose and objectives, nominated by Executive Board and Board of Trustees.

ARTICLE V – TAGS EXECUTIVE BOARD

1. TAGS Executive Board consists of seven (7) elected officers and four (4) nominated officers.
2. General Members of the Association vote in open ballot to elect seven (7) members to the Executive Board. Each Executive Board member's tenure is 2 years.
3. The TAGS Chairman, upon simple majority within Board of Trustees, will nominate four (4) Executive Board members who contribute special services to the general members OR are exemplary in Telugu culture, local or regional political affairs.
4. The 14 Trustees and 11 Executive Board members will elect the President, Secretary, Treasurer, and Public Information Officer, from the 11 Executive Board members, to form the TAGS Executive Committee (EC) with simple majority. The term of President, Secretary, Treasurer, and Public Information Officer is two (2) years per tenure.
5. All vacant Executive Board positions are filled using open ballot process or nominations consistent with Article V number 3 of these bylaws, with simple majority in both Executive Board and Board of Trustees. These newly elected Executive Board members serve the remainder of the term of the vacant position so filled.
6. The Secretary or designee person shall maintain and distribute meeting minutes including attendance log within 3 calendar days.

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7. Executive Board Members may be identified for removal when one of the following conditions is met:
 - a. The Executive Board Member misses four (4) consecutive Executive Board Meetings. Executive Board Meeting shall be scheduled and informed to all Executive Board Members at least seven (7) calendar days before the actual meeting date.
 - b. The Executive Board Member does not participate in event planning and execution for two (2) consecutive events.
8. Any Executive Board Member, identified through Article V number 7 of these bylaws, is subject to a removal process as follows:
 - a. Any Executive Board Member or Trustee files a motion to remove an officer from Executive Board citing valid reasons, as established in Article V number 7 of these bylaws.
 - b. A notice is served to the identified Executive Board Member to provide a written response in not more than two weeks.
 - c. Executive Board and Trustees conduct a special meeting and vote on a decision based on a simple majority of both Executive Board and Board of Trustees. The identified Executive Board Member may attend the special meeting to present their case. They may also waive such right.
 - d. Decision is provided in written form to the identified Executive Board Member.
 - e. If a decision is made in favor of removal of the identified Executive Board Member, then TAGS Chairman will invoke one of following actions:
 - e.1) The Election Commission will conduct an open ballot to elect replacement Executive Board Member
(OR)
 - e.2) The Board of Trustees shall nominate a replacement Executive Board Member, with a simple majority in Board of Trustees, consistent with Article V number 3 of these bylaws.
(OR)
 - e.3) The position can be left Vacant
9. An executive board member removed from office for any reason, shall not seek any position in any of TAGS boards including Executive, Trustee, and Advisory for two (2) years, upon which Board of Trustees may nominate the removed person back in any of the TAGS Board. Removed person from the executive board shall not be eligible to contest for any elected position in TAGS Board for fifteen (15) years from the date of removal.

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10. No Executive Board member shall hold a position in any local organization(s) to avoid conflict of interest. Any exception to this rule or any position acceptance in any of local organization(s), shall be approved by both Board of Trustees and Executive Board with a simple majority. TAGS Chairman will facilitate this approval process.

ARTICLE VI – TAGS BOARD OF TRUSTEES

1. TAGS Board of Trustees consists of 14 (Fourteen) senior members of Telugu Association of Greater Sacramento. The tenure of Trustees is five (5) years.
2. Trustee must meet at least one of the following qualification criteria.
 - a. Founding member.
 - b. Senior members with reputed knowledge and service in promoting Telugu culture.
 - c. Past presidents of the organization
 - d. A senior member of TAGS who is:
 - i. Influential member of the organization and community, or
 - ii. Able to strengthen the organization because of the expertise they bring from their background, or
 - iii. Is an expert specific to the organization's field, donor committed to the cause, or community leader able to attract support, or
 - iv. Willing to attend TAGS meetings and represent the organization or its interests at community events and donor circles; willing to help bring in necessary resources, or
 - v. Developing the organization and monitoring its health as they are in promoting its programs.
3. The 14 Trustees members and 11 Executive Board members will elect the Chairman and Vice-Chairman of the Board of Trustees, with a simple majority. The term of Chairman and Vice-Chairman is two (2) years.
4. The Board of Trustees will make all the policy decisions. The TAGS Chairman will work with the Executive Committee for the implementation of policies.
5. TAGS Chairman & Vice-Chairman will work with Board of Trustees, Executive Board, and Advisory Board to accomplish TAGS objectives.
6. Board of Trustees and Executive Board together may remove the TAGS Chairman or Vice-Chairman or any Trustee with simple majority.
7. No Trustee Board member shall hold a position in any local organization(s) to avoid conflict of interest. Any exception to this rule or any position acceptance in any of local organization(s), shall be approved by both Board of Trustees and

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Executive Board with a simple majority. TAGS Chairman will facilitate this approval process.

ARTICLE VII – TAGS ADVISORY BOARD

1. TAGS Advisory Board consists of 19 (Nineteen) including 16 senior members of TAGS and 3 youth members of TAGS. The TAGS Chairman, Vice-Chairman, President, Secretary, Treasurer, and Public Information Officer are members of Advisory Board and are counted towards the limit of 19 Advisory Board members.
2. The remaining ten (10) members of Advisory Board are elected by both Board of Trustees and Executive Board with simple majority. TAGS Chairman will facilitate the Advisory Board members' election process by consulting with Vice -Chairman and President.
3. A candidate seeking Advisory Board Member position must meet at least one of the following qualification criteria:
 - a. Founding member of TAGS.
 - b. Senior members with reputed knowledge and service in promoting Telugu culture.
 - c. Past Board Members of TAGS.
 - d. A senior member of TAGS meet at least one of below criteria:
 - i. Influential member of the organization and community.
 - ii. Able to strengthen the organization because of the expertise they bring from their background.
 - iii. Is an expert specific to the organization's field, funding donor committed to the cause, or community leader able to attract support.
 - iv. Developing the organization and monitoring its health as they are in promoting its programs.
 - v. Attend TAGS meetings and represent the organization and its interests at community events and donor circles; willing to help bring in necessary resources.
 - e. Youth who is at least 13 years of age, willing to promote Telugu culture, and actively participate in planning and conducting Telugu cultural events.
4. Advisory Board provides non-binding strategic advice to the TAGS Chairman and Executive Committee of TAGS. The function of an Advisory Board is to help the organization with anything from membership drive, variety of events, Telugu language and culture promotion, college education, youth activities and to influence the direction of Executive Board and Board of Trustees.
5. Meeting biannually, Advisory Board will provide strategic direction, assess program effectiveness, and guide quality improvements in everything TAGS does.

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6. The Advisory Board does neither have authority to vote in any election in Executive Board and Board of Trustees nor bears any legal or fiduciary responsibility. Executive Board and Board of Trustees together may remove an Advisory Board Member with simple majority.

Article VIII – ROLES AND RESPONSIBILITIES

1. **TAGS Chairman:** The TAGS Chairman is a trustee who acts as a liaison between Board of Trustees and Executive Board and helps them in organizing the events and TAGS projects. The Board of Trustees and Executive Board will elect the TAGS Chairman. The term of the TAGS Chairman is two years. The TAGS Chairman takes the responsibility of transition of the Executive Committee each term.
2. **Vice-Chairman:** The Vice-Chairman is a trustee, working closely with TAGS Chairman and acts as a liaison between Board of Trustees and Executive Board and helps them in organizing the events and TAGS projects. The Board of Trustees and Executive Board will elect the TAGS Vice-Chairman by simple majority. The term of the Vice-Chairman is two years. Vice-Chairman to work with TAGS Chairman and TAGS board and acts as TAGS Chairman whenever TAGS Chairman is temporarily absent for the duties. Vice-Chairman facilitates Advisory Board Election Process. Vice-Chairman conducts Advisory Board Meetings at least once every year.

While supporting Executive Board, both TAGS Chairman and Vice-Chairman help in the following activities:

- a. Effective event planning and management
 - b. Strategic planning
 - c. External relations
 - d. Fundraising
 - e. VIP Facilitation
3. **Executive Committee:** The Executive Committee (EC) of the Association shall consist of the following and the elected member can hold a particular office for a term of 1 year and their services are non-paid. At the end of the first year the EC performance shall be reviewed by the Board of Trustees and Executive Board and based on the review the current/new EC team will be elected for 2nd year of the term.
 - a. The President of the Association,
 - b. The Secretary of the Association,
 - c. The Treasurer of the Association, and
 - d. The Public Information Officer of the Association.

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The Board of Trustees will make all the policy decisions, and Executive Board will make all the special event day-to-day decisions. The TAGS Chairman will work with the Executive committee for the implementation of policies.

ARTICLE IX - FUNCTIONS AND QUALIFICATIONS OF THE EXECUTIVE COMMITTEE

Section 1 - President

1. Qualifications

Any elected/nominated Executive board member who has been a member of the Board at least one year shall be eligible to this office. In the event no member is qualified nor shows interest to represent, any Executive Board member or Trustee may serve as President.

2. Duties

- a. The President shall be the presiding officer of the Executive Committee and responsible for overall activities of the Association.
- b. The President shall represent the Association in correspondence or through personal contacts with individuals and groups outside the membership of the organization.
- c. The President shall prepare an annual general report on the activities of the Association for presentation to all members prior to the annual meeting of the members.

Section 2 - Secretary

1. Qualifications

Any elected/nominated Executive board member who has been a member of the Board at least one year shall be eligible to this office. In the event no member is qualified nor show interest to represent, any Executive Board member or Trustee may serve as Secretary.

2. Duties

- a. The Secretary shall be responsible for general correspondence, records, and the property of the Association.

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- b. The Secretary shall implement the policies and activities adopted by the Board and sign the checks and balance sheets with the Treasurer.
- c. The Secretary shall call meetings of the Board and the Executive Committee and also call meetings with the business sponsors and perform fund raising activities.

Section 3 - Treasurer

1. Qualifications

Any elected/nominated Executive board member who has been a member of the Board at least one year shall be eligible to this office. In the event no member is qualified or shows interest to represent, any Executive Board member or Trustee may serve as Treasurer.

2. Duties

- a. The Treasurer will have the power to disburse money in the name of the Association as long as the expenses do not exceed a reasonable amount as determined by the Executive Committee. The checks for disbursement will be signed by both the Secretary and Treasurer if the amount exceeds more than \$1000. The Treasurer shall stop disbursing checks when the amount spent by the Executive Committee exceeds the amount collected by that Executive Committee for that year. In such a situation, the Treasurer may disburse payments only after the Executive Committee has sought special permission from the Board before committing to that activity.
- b. The Executive Committee will appoint an Auditor, if needed to Audit the Bank Account and prepare the statements for tax filing.

Section 4 - Public Information Officer

1. Qualifications

Any elected/nominated Executive board member who has been a member of the Board at least one year shall be eligible to this office. In the event no member is qualified nor shows interest to represent, any Executive Board member or Trustee may serve as Public Information Officer.

2. Duties

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- a. The Public Information Officer is responsible for all external communications including overseeing web site updates, announcing events, and providing event reports and media (e.g., photos, videos) on TAGS' official web site and social media.
- b. The Public Information Officer is also responsible for preparing reports and presentations to elected officials in order to promote specific events or TAGS in general.

ARTICLE X - SPECIAL COMMITTEES

Section 1 - Definition

1. The President, in consultation with the Executive Committee, shall form Special Committee(s) if it is deemed necessary to successfully accomplish special event(s) such as the Annual Day Celebrations or task(s) such as web site update.
2. Any General Member shall be eligible to be a member of the Special Committee.

Section 2 - Terms and Powers

1. The Special Committee shall be dissolved after the event is over and all records relating to the organization and conduct of the event have been handed over to the President.
2. The Special Committee shall report to the Executive Committee about the progress of the event.
3. The Special Committee shall make decisions related to that particular event but the decisions must be approved by the Executive Committee before they are implemented.
4. In the event the executive committee resigns or changes by new elections, the special committees cease to exist.

ARTICLE XI - VACANCIES

Section 1 – Hierarchy for temporary roles

1. In case of vacancy in the office of the President, the Secretary shall hold the office of the President until a board member elected for the office of the President.

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2. In case of vacancy in the office of the Secretary, the Treasurer shall hold the office of the Secretary until a board member elected for the office of the Secretary.
3. In case of vacancy in the office of the Treasurer, the Secretary holds the office of the Treasurer until a board member elected for the office of the Treasurer.
4. Vacancy in the office of up to two members of the Executive Committee (President, Secretary, Treasurer, and Public Information Officer) shall be filled by any board member of the Association so designated with the consent of the remaining board members of the Association with a simple majority.
5. In case of vacancy in the Executive Board, all 14 Trustees and remaining Executive Board members may nominate from general member(s) of the Association as a Board member and elect one with a simple majority.

Section 2 - Terms of Office

1. The term shall be from the July 1st to June 30th of the calendar year for two (2) years.
2. Resignations by a member of the Executive Board or Board of Trustees or Advisory Board shall provide two (2) months written notice.

ARTICLE XII – ELECTIONS

Section 1 - Election Commission

1. The TAGS Chairman will appoint the Election commission in consulting with TAGS Board of Trustees and Executive Board. The roles and responsibilities of Election Commission is to issue the election notification, corresponding with general members, screening, declaring the results of the elected Executive Board members, and documenting the summary of the entire process for records.
2. The role of the Election Commission will cease once the election process completes.

Section 2 - Time and Method of Election for the Executive Board

1. In order to replace outgoing Executive Board Members, elections shall be held by the Assembly at a meeting during the third quarter of the 2nd year of the two-year term.

2. The election shall be conducted by secret ballot.
3. A simple majority of the members present during election and voting will determine election to the Executive Board.
4. Any General Member can nominate himself/herself for a Board member position.
5. The nomination(s) shall be valid only if the nominee(s) agrees to run for that office.
6. A member must pay his/her dues, if any, before filing the Nomination. This rule does not apply for the first election of the Association.

Section 3 - Supervision

1. TAGS Chairman consults with Board of Trustees and appoints an Election Officer to supervise the election.
2. The Election Officer can appoint 2 (two) other members to form a committee to assist her/him.
3. Nominations, self or otherwise, shall be submitted to the Election Officer at least 48 hours before the Election.
4. No member of the Election Committee shall be eligible to run for any office.

Section 4 – Meetings

1. The Board of Trustees will meet at least twice a year to discuss TAGS activities, plans, and policy decisions and communicate to the Executive Board and Executive committee for implementation.
2. The Executive Committee shall meet once a month to discuss TAGS activities and implementation strategies.
3. The Executive Committee shall hold four quarterly meetings in a year.
4. The Executive Committee may meet more often than monthly if meetings are deemed necessary, in order to plan and prepare for an event.

Section 5 - Quorum and Voting

1. A 2/3rd majority, unless otherwise specified, of Board of Trustees or Executive Board or both together shall constitute a quorum.
2. Each Trustee and Executive Board member shall have one vote. Decisions shall be reached by attending and voting members.
3. In case of a tie, the issue shall be discussed further until a majority of the members vote in favor or against the issue.

ARTICLE XIII - ASSEMBLY

Section 1 - Composition

1. The Assembly shall consist of all general members of the Association.
2. Each member shall have one vote, and decisions of the Assembly shall be reached by a majority of members present and voting.
3. Members unable to attend meetings may vote electronically or in writing. The votes, however, must be submitted to the President by the end of the day (5 p.m. EST) immediately preceding the meeting date.

Section 2 - Meetings

1. The Assembly shall meet at least once a year to discuss the activities of the Association.
2. The Assembly shall also meet for Executive Board Election.
3. The Assembly may also meet occasionally to conduct any business deemed necessary such as special meetings called to discuss issues that need immediate attention of the Association (e.g., offering financial assistance to flood victims in India).
4. TAGS Chairman and President will arrange for the Assembly meetings to happen.

Section 3 - Notice

1. The President or TAGS Chairman shall call for any such meeting.
2. All members shall be notified by mail or e-mail about the meeting at least two weeks in advance.

3. The materials for discussion in special meetings shall be mailed or e-mailed to all members at least two weeks in advance of the meeting.

ARTICLE XIV - TRANSFER OF OFFICE

Method

1. The office shall be handed over to the new officers on or before July 15th, and the newly elected officers shall work together with the outgoing committee to achieve a smooth transition to the office.
2. The outgoing committee shall hand over the audited balance of account and other documents of the Association by August 1st.

ARTICLE XV - DISPUTE RESOLUTION

1. Any dispute among the members of the Association and the Executive Committee shall be resolved through discussion between the Executive Committee and the concerned member(s).
2. In case of a deadlock and if the Executive Committee feels necessary, the President shall call the TAGS Chairman to resolve the issue(s). If further escalation is needed then TAGS Chairman or TAGS President shall call the Assembly to discuss and resolve the issue(s).

ARTICLE XVI – OTHER GOVERNING REGULATIONS

Section 1 - Use of Funds

No part of the net earnings of the Association shall incur to the benefit of, or be distributable to, its members, trustees, officers, or other private persons, except that the Association 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 purpose clause hereof. No substantial part of the activities of the Association shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) and political campaign on behalf of any candidate for public office. Notwithstanding any other provision of this document, the Association shall not carry on any other activities not permitted to be carried on (a) by an Association exempt from Federal Income Tax under section 501(c)(3) of the

Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by an organization, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law)

Section 2 - Dissolution clause

Upon the dissolution of the corporation, the Executive Committee shall after paying or making provision for the payment of all the liabilities of the Association, dispose of all the assets of the Association exclusively for the purpose of the Association in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law), as the Executive Committee shall determine. Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the organization is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

Section 3 - Private Foundation Requirements and Restrictions

In any taxable year in which the corporation becomes a private foundation as described in Section 509(a) of the Internal Revenue Code, the corporation

- (a) Shall distribute its income for said period at such time and manner as not to subject to tax under Section 4942 of the Internal Revenue Code;
- (b) Shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code;
- (c) Shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code;
- (d) Shall not make any investments in such manner as to subject the corporation to tax under Section 4944 of the Internal Revenue Code;
- (e) Shall not make any taxable expenditure as defined in Section 4945(d) of the Internal Revenue Code.

ARTICLE XVII – CONFLICT OF INTEREST POLICY

Section 1 - Purpose

The purpose of this conflict of interest policy is to protect this tax-exempt corporation's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or Board member of the corporation or any

"disqualified person" as defined in Section 4958(f)(1) of the Internal Revenue Code and as amplified by Section 53.4958-3 of the IRS Regulations and which might result in a possible "excess benefit transaction" as defined in Section 4958(c)(1)(A) of the Internal Revenue Code and as amplified by Section 53.4958 of the IRS Regulations. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Section 2- Definitions

(a) Interested Person.

Any Board member, principal officer, member of a committee with Board delegated powers, or any other person who is a "disqualified person" as defined in Section 4958(f)(1) of the Internal Revenue Code and as amplified by Section 53.4958-3 of the IRS Regulations, who has a direct or indirect financial interest, as defined below, is an interested person.

(b) Financial Interest.

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- (i) An ownership or investment interest in any entity with which the corporation has a transaction or arrangement,
- (ii) A compensation arrangement with the corporation or with any entity or individual with which the corporation has a transaction or arrangement, or
- (iii) A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the corporation is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Section 3, paragraph B, a person who has a financial interest may have a conflict of interest only if the appropriate Board or committee decides that a conflict of interest exists.

Section 3 – Procedures

(a) Duty to Disclose.

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the Board members and members of committees with Board delegated powers considering the proposed transaction or arrangement.

(b) Determining Whether a Conflict of Interest Exists.

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the Board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

(c) Procedures for Addressing the Conflict of Interest.

An interested person may make a presentation at the Board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

The chairperson of the Board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement. After exercising due diligence, the Board or committee shall determine whether the corporation can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board or committee shall determine by a majority vote of the disinterested Board members whether the transaction or arrangement is in the corporation's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.

(d) Violations of the Conflicts of Interest Policy.

If the Board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

If, after hearing the member's response and after making further investigation as warranted by the circumstances, the Board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Section 4 - Records of Proceedings

The minutes of meetings of the Board and all committees with board delegated powers shall contain:

- (a) The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the Board or committee's decision as to whether a conflict of interest in fact existed.
- (b) The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Section 5 – Compensation

A voting member of the Board who receives compensation, directly or indirectly, from the corporation for services is precluded from voting on matters pertaining to that member's compensation.

A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the corporation for services is precluded from voting on matters pertaining to that member's compensation.

No voting member of the Board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the corporation, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

When approving compensation for Board members, officers and employees, contractors, and any other compensation contract or arrangement, in addition to complying with the conflict of interest requirements and policies contained in the preceding and following sections of this article as well as the preceding paragraphs of this section of this article, the Board or a duly constituted compensation committee of the Board shall also comply with the following additional requirements and procedures:

- (a) The terms of compensation shall be approved by the Board or compensation committee prior to the first payment of compensation.
- (b) All members of the Board or compensation committee who approve compensation arrangements must not have a conflict of interest with respect to the compensation arrangement as specified in IRS Regulation Section 53.4958-6(c)(iii), which generally requires that each Board member or committee member approving a compensation arrangement between this organization and a "disqualified person" (as defined in Section 4958(f)(1) of the Internal Revenue Code and as amplified by Section 53.4958-3 of the IRS Regulations):
 1. Is not the person who is the subject of compensation arrangement, or a family member of such person;

2. Is not in an employment relationship subject to the direction or control of the person who is the subject of compensation arrangement
3. Does not receive compensation or other payments subject to approval by the person who is the subject of compensation arrangement
4. Has no material financial interest affected by the compensation arrangement; and
5. Does not approve a transaction providing economic benefits to the person who is the subject of the compensation arrangement, who in turn has approved or will approve a transaction providing benefits to the board or committee member.

(c) The Board or compensation committee shall obtain and rely upon appropriate data as to comparability prior to approving the terms of compensation. Appropriate data may include the following:

1. Compensation levels paid by similarly situated organizations, both taxable and tax-exempt, for functionally comparable positions. "Similarly situated" organizations are those of a similar size and purpose and with similar resources
2. The availability of similar services in the geographic area of this organization
3. Current compensation surveys compiled by independent firms
4. Actual written offers from similar institutions competing for the services of the person who is the subject of the compensation arrangement.

As allowed by IRS Regulation 4958-6, if this organization has average annual gross receipts (including contributions) for its three prior tax years of less than \$1 million, the Board or compensation committee will have obtained and relied upon appropriate data as to comparability if it obtains and relies upon data on compensation paid by three comparable organizations in the same or similar communities for similar services.

(d) The terms of compensation and the basis for approving them shall be recorded in written minutes of the meeting of the Board or compensation committee that approved the compensation. Such documentation shall include:

1. The terms of the compensation arrangement and the date it was approved
2. The members of the Board or compensation committee who were present during debate on the transaction, those who voted on it, and the votes cast by each board or committee member
3. The comparability data obtained and relied upon and how the data was obtained.
4. If the Board or compensation committee determines that reasonable compensation for a specific position in this organization or for providing services under any other compensation arrangement with this organization is higher or lower than the range of comparability data obtained, the Board or committee shall record in the minutes of the meeting the basis for its determination.
5. If the Board or committee makes adjustments to comparability data due to geographic area or other specific conditions, these adjustments and the reasons for them shall be recorded in the minutes of the Board or committee meeting.

6. any actions taken with respect to determining if a board or committee member had a conflict of interest with respect to the compensation arrangement, and if so, actions taken to make sure the member with the conflict of interest did not affect or participate in the approval of the transaction (for example, a notation in the records that after a finding of conflict of interest by a member, the member with the conflict of interest was asked to, and did, leave the meeting prior to a discussion of the compensation arrangement and a taking of the votes to approve the arrangement).
7. The minutes of the Board or committee meetings at which compensation arrangements are approved must be prepared before the later of the date of the next Board or committee meeting or 60 days after the final actions of the Board or committee are taken with respect to the approval of the compensation arrangements. The minutes must be reviewed and approved by the Board and committee as reasonable, accurate, and complete within a reasonable period thereafter, normally prior to or at the next Board or committee meeting following final action on the arrangement by the Board or committee.

Section 6 - Annual Statements

Each Board member, principal officer, and member of a committee with Board delegated powers shall annually sign a statement which affirms such person:

- (a) Has received a copy of the conflicts of interest policy,
- (b) Has read and understands the policy,
- (c) Has agreed to comply with the policy, and
- (d) Understands the corporation is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Section 7 - Periodic Reviews

To ensure the corporation operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- (a) Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's-length bargaining.
- (b) Whether partnerships, joint ventures, and arrangements with management organizations conform to the corporation's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes, and do not result in inurement, impermissible private benefit, or in an excess benefit transaction.

Section 8 - Use of Outside Experts

When conducting the periodic reviews as provided for in Section 7, the corporation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the Board of its responsibility for ensuring periodic reviews are conducted.

ARTICLE XVIII - BYLAWS RULES

The latest edition of Robert's Rules and Order shall be the authority on all questions of procedure not specifically stated in this Constitution and Bylaws.

ARTICLE XIX – BYLAWS APPROVAL AND EFFECTIVE DATE

1. Upon execution of these rewritten Bylaws of Telugu Association of Greater Sacramento (TAGS), dated June 3rd, 2018, (hereinafter “New Bylaws”), these New Bylaws shall become effective as of June 8th, 2018, and shall supersede any other bylaws which shall immediately become null and void.

2. We, the undersigned, are all part of the existing voting Board The Telugu Association of Greater Sacramento (TAGS), and pursuant to the authority granted to the Board by the prior Bylaws and these Bylaws to take action by unanimous written consent, without a meeting, consent to, and hereby do, adopt the foregoing New Bylaws, consisting of 26 pages, as the Bylaws of this corporation.

	_____	_____
	Venkat Nagam	Date
Chairman & Trustee		
	_____	_____
	Aswin Tirunahari	Date
Trustee		
	_____	_____
	Bhasker Dachehalli	Date
Trustee		
	_____	_____
	Vasu Kudupudi	Date
Trustee		
	_____	_____
	Mallik Sajjanagandla	Date
Trustee		

	Prasad Ketireddy	Date
Trustee		
	Dr. Rambabu Bavirisetty	Date
Trustee		
	Dr. Sanjay Yadlapalli	Date
Trustee		
	Dr. Sridhar Reddy Jakkidi	Date
Trustee		
	Sudhakar Vatti	Date
Trustee		
	Swarna Kambhampati	Date
Trustee		
	Anil Mandava	Date
Trustee		
President - Executive Board Member	Manohar Mandadi	Date
Secretary - Executive Board Member	Mahan Katragadda	Date
Treasurer - Executive Board Member	Sandeep Gudipelli	Date
Executive Board Member	Srinivasa Rao Yanaparti	Date
Executive Board Member	Sairam Akina	Date
Executive Board Member	Mamatha Dasi	Date
Executive Board Member	Nageswara Rao Dondapati	Date
Executive Board Member	Surendranath Kopparapu	Date

