

GMOCO Constitution and By-Laws Effective May 1, 2024

CONSTITUTION AND BY-LAWS OF THE GUJARATI MANDAL OF CENTRAL OHIO, EFFECTIVE MAY 1, 2024

PREAMBLE

Whereas a large number of Gujarati speaking people of Asian/Indian heritage are residing in Columbus, Ohio and the surrounding areas, be it resolved,

That a non-profit organization be formed

1. To maintain the identity of Gujaratis among ethnic groups from India; and
2. To provide a forum for meeting, sharing ideas, conducting social and cultural activities and fostering literary and cultural advancement;

And that the following Constitution and Bylaws be established for this organization.

CONSTITUTION

ARTICLE I: NAME

The name of this organization shall be "The Gujarati Mandal of Central Ohio", hereinafter known as "GMOCO"

ARTICLE II: OFFICE

The Office of GMOCO shall be at the home of its Secretary except at some other location which may be specifically designated by the Executive Committee.

ARTICLE III: OBJECTIVES

GMOCO is organized exclusively for educational and charitable purposes including the making of distribution to any organization that qualifies under section 501(c) (3) of the Internal Revenue Service code, or corresponding section of the future federal tax code. Specific objectives are:

1. To promote the welfare and assimilation of Gujaratis in the mainstream of American life.
2. To foster friendship and understanding among its members and to develop common loyalties and

mutual interests through literary, social, educational, and cultural activities.

3. To cooperate and participate with other organizations in programs of common interest.
4. To sustain and perpetuate the cultural heritage of Gujaratis.
5. To promote and assist activities and projects in furtherance of any or all of the above.
6. To assist the members and their children to learn the Gujarati language and to retain their cultural heritage.

No substantial part of the activities of GMOCO shall be carrying on of propaganda, influencing legislation, or participating in or intervening in any political campaign on behalf of any candidate for public office.

Notwithstanding any objective hereof, GMOCO shall not carry on any other activity not permitted to be carried on:

- a. By an Organization 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 Internal Revenue Code of 1954 or the corresponding provision of any future United States Internal Revenue Law.

ARTICLE IV: MEMBERSHIP

1. Any person at least 18 years of age who subscribes to the objectives of GMOCO is eligible to become its member by paying the dues as designated by the Bylaws.
2. New members paying the membership fee after the date of eligibility to vote in the General Election shall inure the benefit of membership

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starting with the calendar year that follows the general election.

3. The executive committee may confer an Honorary Membership upon any individual, who has made an outstanding contribution to any field in adherence of the objectives of GMOCO and whose membership will be add honor and prestige to GMOCO. An honorary member shall be entitled to all the privileges of membership except that he may not vote or hold any elective office.

ARTICLE V: OFFICIAL YEAR, FISCAL YEAR AND MEMBERSHIP YEAR

Official Year: The duration of the year during which the GMOCO officeholders shall hold office.

Fiscal Year: The duration of the year for which the fiscal records of GMOCO shall be kept.

Membership Year: The duration of the year for which the annual membership of GMOCO shall be valid.

The Official Year, the Fiscal Year and the Membership Year shall be from January 1st of one calendar year through December 31st of the same year.

ARTICLE VI: EXECUTIVE COMMITTEE

1. **Structure:** All activities of GMOCO shall be organized, managed, and carried out by an Executive Committee composed of the following members:
 - President
 - Vice President
 - Treasurer
 - Assistant Treasurer
 - Secretary
 - IT Administrator
 - Four to twelve Members-at-Large
2. **Term of Office:** No member of the Executive Committee (EC) or the Board of Trustees (BOT) or any other committee sanctioned by EC or BOT shall serve more than two (2) consecutive two-year terms at the same position, unless an exception is granted by the BOT.

3. **Meetings and Quorum:** The Executive Committee shall meet at least once every three (3) months. A majority of the members shall constitute a quorum. In case the quorum is not present, the meeting shall be adjourned to a time up to one hour from the scheduled time of the meeting so that the quorum could be present. No meeting shall be conducted without a quorum.

Any member of GMOCO may attend any Executive Committee or any subcommittee meeting as an observer. However, the responsibility to find out about the time and place of the meeting shall rest with the member.

The Secretary shall keep the minutes of the meetings and distribute them to all committee members. The draft minutes shall be e-mailed to all members of the executive committee for their review and comments as to the accuracy of the minutes. The minutes, with revisions if any, shall be submitted for approval at the next executive committee meeting. The approved minutes of meetings where all major events in the year are planned and discussed shall be e-mailed to all trustees too. The minutes of all executive committee meetings shall form part of the permanent record of GMOCO and shall be available for inspection by any member of GMOCO. The secretary, within fifteen (15) calendar days after receiving a written request, shall e-mail a copy of the minutes of the requested meeting.

4. **Vacancies:** The President shall fill all vacancies for the balance of the tenure of the committee. The position of the President, if vacant, shall automatically pass on to the Vice President for the unexpired term of the presidency.

ARTICLE VII: DUTIES AND RESPONSIBILITIES OF THE OFFICERS

1. **President:** The President shall be the Chief Executive Officer of GMOCO. He shall preside over the meetings of the Executive Committee. He shall be responsible for management of the business of GMOCO. He shall have the general powers and duties of supervision and management usually vested in the office of the President of a corporation.

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2. **Vice President:** The Vice President shall assist the President in his duties including coordination of the activities of various committees. He shall preside over the meetings of the Executive Committee in the absence of the President.
3. **Treasurer and Assistant Treasurer:** The Treasurer is the highest-level financial expert of GMOCO. The Treasurer and Assistant Treasurer shall work as a team to accomplish the following financial responsibilities and activities.
- **Financial transaction oversight** – Review monthly bank statement, perform internal audit after each event, and advise EC team for any over-budget activity
 - **Budgets** – (a) Prepare annual budget before January 31 of each year. (b) Develop the pre-event budget and compare actual revenues and expenses incurred against the budget.
 - **Invoice Generation** – Generate invoice as necessary and track all account receivable payments.
 - **Payments** – Receive, track and maintain (1) payments made via an online payment system and (2) in-person credit card payments.
 - **Financial Controls** - Implement an appropriate system of policy of internal financial controls, accounting standards, and procedures.
 - **Management** - Review and provide recommendations on all vendor and event related contracts. Co-ordinate and arrange for GMOCO event insurance.
 - **Annual Audit:** By January 31st, get the account of the previous fiscal year audited by a professional Auditor hired by GMOCO and present the results of the audit to the Executive Committee and the Board of Trustees.
 - Collect membership dues and receipts, keep fiscal records of income and expenses and disburse all sums authorized and payable by GMOCO.
 - Exercise budgetary control and report financial status of GMOCO to the Executive Committee and the Board of Trustees. Maintain all relevant records.
- **Bank account maintenance** – Monitor bank account activity including all debit and credit activity for GMOCO’s main operation account. Sign all checks on behalf of GMOCO after receiving authorization from the President.
 - **Reports** – After each event, prepare detailed report of all income and expenses and submit to the EC.
 - **Account Receivable and Payable** – Track all account receivable and payable amounts, keep up-to-date records.
 - **Membership Record** – Maintain records of all present and newly--joined GMOCO members.
4. **Secretary:** The Secretary shall have duties as follows:
- A. Prepare and publish the agenda and attend all Executive Committee and General Body meetings.
 - B. Prepare and send notices to the members of all General Body and Executive Committee meetings.
 - C. Keep historical records and a list of the capital equipment owned by GMOCO.
 - D. Keep the minutes of the meetings of the Executive Committee and the General Body. The meeting minutes are the permanent record of GMOCO and shall be maintained by the secretary.
5. **IT Administrator:** The IT Administrator will be in charge of all activities of GMOCO requiring the use of information technology such as maintaining and efficiently using the GMOCO website, and **successfully using the social media:**
- GMOCO Website:** Maintain and update website. Work includes (a) uploading new event details, event pictures, video, EC meeting minutes, and (b) maintaining

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important documents such as IRS 501 (C) (3) exemption, insurance policy, postal permit, etc.

GMOCO on Social Media and Social Networking Service Companies: Maintain & send communication for accounts of social media and social networking service companies such as FaceBook and Twitter.

GMOCO Email Account: Maintain an up-to-date email account of all GMOCO members. Send GMOCO event updates via email along with announcements of events as necessary.

6. The President may, from time to time, appoint one or more committees or subcommittees to execute an ongoing or a special program or project. Any member of GMOCO may be appointed to such a committee by the President.

ARTICLE VIII: CONSTITUTION COMMITTEE

At the beginning of the term of the President, the Board of Trustees shall appoint a three- member Constitution Committee with the following purpose, powers and responsibilities:

1. **Purpose:** The constitution committee shall:
 - Provide opinions concerning the constitutionality of any matter referred to it by the Executive Committee and/or the Board of Trustees. The opinions of the constitution committee shall be binding on the Executive Committee and the Board of Trustees.
 - Provide the necessary framework and organization to consider amendments and then amend the constitution.
2. The constitution committee shall consist of three members. Members of the current Executive Committee and the Board of Trustees are not eligible to serve on the constitution committee.
3. **Amendment(s) to the Constitution and By-laws:** Amendment(s) to the Constitution and By-laws may be initiated either by the action of the Board of Trustees, or the Executive Committee, or one- third voting

members. The Notice of any meeting at which the amendment(s) are to be considered may be sent electronically or by mail and shall include the full text of the proposed amendments. Amendments may be considered at a General Body meeting or by an electronic on-line procedure with a minimum of 15 calendar days allowed before closing of the vote. Amendment(s) shall require approval by two-thirds majority of members present at the General Body meeting at which Quorum is present or by two-thirds majority of the members voting electronically.

ARTICLE IX: ASSETS AND LIABILITIES

Assets and liabilities of the Mandal shall be administered by the Board of Trustees. No Trustee shall, however, be personally held responsible for any liability of GMOCO unless he has been culpably negligent.

The following assets of GMOCO are being administered by the Board of Trustees as of the end of December 2012:

1. Business Premium Savings Account held with the Huntington National Bank.

As of the end of December 2018, GMOCO has no liabilities being administered by the Board of Trustees.

ARTICLE X: BOARD OF TRUSTEES

1. **Duties and Responsibilities**
 - a. BOT shall work closely and cooperatively with the Executive Committee to support and ensure smooth running and overall objective of GMOCO.
 - b. BOT shall have the authority to form any new ad hoc committee as situation calls for. Such a decision shall require a majority vote during a BOT meeting with a quorum of at least 3 BOT members.
 - c. BOT shall have the authority to approve hiring a legal counsel on behalf of GMOCO. Such an approval shall require a majority vote during a BOT meeting with a quorum of at least 3 BOT members.

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- d. BOT shall have the authority to approve liability insurance coverage for BOT and Executive Committee. Such an approval shall require a majority vote during a BOT meeting with a quorum of at least 3 BOT members.
 - e. Dispute Resolution (EC-Related): BOT shall have the ultimate role and responsibility to resolve any dispute involving the Executive Committee. BOT shall investigate any improper conduct by an EC member that involves a GMOCO constitution violation or a financial misrepresentation or an ethical infraction. If the alleged misconduct is established by the BOT through due diligence, depending upon the seriousness of the misconduct, BOT shall have the authority to remove that member during a BOT meeting with at least 3 BOT members voting in favor of the removal with a required quorum of all 5 BOT members. This clause applies to all EC members, except the President because President is a BOT member, and therefore, clause f shown below applies.
 - f. Dispute Resolution (BOT-Related): BOT shall investigate any improper conduct by a BOT member, including the Chair and the EC President, that involves a GMOCO constitution violation or a financial misrepresentation or an ethical infraction. The BOT member whose conduct is under investigation shall not participate in any part of the investigation and resolution. If the alleged misconduct is established by the BOT through due diligence, depending upon the seriousness of the misconduct, BOT shall have the authority to remove that member during a BOT meeting with at least 3 BOT members voting in favor of the removal with a required quorum of 4 BOT members.
2. **Structure:** The Board of Trustees (BOT) of GMOCO shall consist of five (5) members.
 - a. Four (4) members will be elected for a 2-year term.
 - b. The fifth member will be, automatically without an election, the current President.
 - c. The BOT members shall elect a Chair and a Secretary every year.
 - d. Prior to becoming a BOT member, the member must be a GMOCO member for at least 3 years.
 - e. For BOT member eligibility, prior experience in administrative activities, similar to the BOT/EC activities, in not-for-profit and/or for-profit organization(s) is essential.
 - f. No more than one member of a family shall be elected or selected to serve as a BOT member.
3. **Meetings:** The Board shall meet at least once every three (3) months. The Secretary of the Board shall keep minutes of each meeting of the Board. These minutes shall be available for inspection by any member of GMOCO. The Secretary of the Board, within fifteen (15) calendar days after receiving a request, shall e-mail a copy of the requested minutes of the meeting. Any member of GMOCO may attend any Board meeting as an observer. However, it shall be the observer's responsibility to ascertain the date, time and place of the meeting.
 4. **Vacancies:** In case of a vacancy, the remaining trustees shall fill such vacancy for the balance of the tenure of the vacant trusteeship from the members of GMOCO.

ARTICLE XI: GENERAL BODY MEETINGS

1. **The Annual General Body Meetings** of GMOCO shall be held in October/November in conjunction with Navratri or Diwali function with a prior written or electronic notice of at least fifteen (15) days. The Chairman of the Board of Trustees shall preside over any General Body meeting. The following business shall be transacted at the Annual General Meeting.
 - A. Presentation of a (1) Report on the past, current and planned activities and (2) a Statement of Accounts showing the income and expenses of each major event (such as Picnic, Holi, Navratri, Diwali, and any major special event such as FOGANA) held to-date and the budgeted income and

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expenses of the events planned in the remaining part of the fiscal year. Copies the Report of Activities and the Statement of Accounts shall be posted on the website and printed in the GMOCO publication GURJARI.

- B. Any other matter brought forward with at least a 7-day prior notice to the secretary of the executive committee or with the approval of the Chairman of the meeting.
2. **A Special General Body Meeting** may be held if requested by a resolution of the Executive Committee or petition with signatures of at least one-third of the voting members of GMOCO. A prior written notice of at least seven (7) calendar days with the agenda of business to be transacted shall be mailed or e-mailed to all members.
 3. **The Quorum** for a General Body meeting shall be constituted by the presence of one-third of the voting members. In case the quorum is not present, the meeting shall be adjourned for one hour for the quorum to be present. If the quorum is still not present, the meeting shall continue with the members present at the time.

ARTICLE XII: FINANCIAL TRANSACTIONS

1. **All financial transactions by a member of the executive committee shall need an approval of the Committee. However, in case of necessity, the Secretary may incur expenditure up to a maximum total of \$250.00 and the President may incur expenditure up to a maximum total of \$1000.00 without the prior approval of the Executive Committee.** However, these financial transactions supported by receipts and/or other evidence must be submitted to the next Executive Committee meeting for approval; *unapproved expenses shall be the responsibility of the person creating the expense.*
2. The President, Secretary, and Treasurer shall jointly operate any checking/savings bank account of GMOCO with the signatures of at least two (2) of these officers. The Executive Committee may stipulate other specific requirement and manner in which the account(s) shall be operated.
3. For any event budget exceeding \$5,000, the Executive Committee (EC) shall get Board of

Trustees (BOT) approval at least 15 days before the event.

4. **Annual Budget of Income and Expenses:** An annual budget shall be prepared by the executive committee and submitted to the Board of Trustees for approval no later than the end of January of the new year. The annual budget shall contain: Total amount of money in GMOCO's checking and savings account at the end of the previous year and an estimate of the income and expense of each event being planned for the official/fiscal year. The budget may include an item "Miscellaneous" to account for unforeseen events and expenses and overreaching the budgeted amount for any event. The estimated expenses for the "Miscellaneous" item shall not exceed 10% of the total budgeted expenses. The total estimated income in the annual budget shall exceed the total estimated expenses by at least 10% and the sources of all income must be clearly stated and justified.
5. The Board of Trustees must approve/disapprove the budget within 15 calendar days from receiving the budget from the Executive Committee giving detailed and clear reasons if the budget is disapproved. If the Board of Trustees does not take any action within 15 calendar days, the budget shall stand approved.
6. The Executive Committee shall revise a disapproved budget and resubmit it to the Board of Trustees for approval who shall give its decision within seven calendar days.
7. The Executive Committee shall not incur a total expenditure exceeding \$5,000 in any year without first having an approved budget.
8. The expenditure for any item or event during the year may not exceed its budgeted amount. If it does, and if it is anticipated that such a shortfall cannot be met from the amount assigned to the "Miscellaneous" item, prior approval for increased expenditure for the item/event shall be obtained from the Board of Trustees.

ARTICLE XIII: BENEFITS

No parts of the net earnings of GMOCO shall inure to the benefit of or be distributable to its members, officers, or trustees; however, this provision shall in no way prevent the institution of merit scholarship/s

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or award/s for educational, literary, and artistic endeavors of the members and their children.

ARTICLE XIV: DISSOLUTION

In the event of dissolution of GMOCO, the assets of GMOCO remaining after satisfaction of the creditors shall be disposed of by the Board of Trustees exclusively for the attainment of one or more objectives of GMOCO in such manner, or to such organization(s) organized and operated exclusively for charitable, educational, or literary purposes as shall at the time qualify as an exempt organization under Section 501(c) (3) of the Internal Revenue Code of 1954.

ARTICLE XV: NOMINATING COMMITTEE AND VOTING PROCEDURE

1.1 **Nominating Committee:** By August 1st of each year, the Board of Trustees shall appoint a Nominating Committee of three members (Chairman and two members) to conduct elections for the next year for the President of the Executive Committee (if necessary) and the Trustees. By August 31st, the Nominating Committee shall invite nominations for the President (if necessary) and Trustees from the members of GMOCO via announcement by a letter or electronically. Each nomination submitted to the Nominating Committee must be in writing, signed by the person nominated and nominating person, and seconded by another member. Nominations must close no later than September 30th. Nominations may be invited electronically or by mail. In the event no nominations are received, the Nominating Committee may nominate candidates for these positions by solicitation from the membership and by reaching a consensus.

1.2 **Voting Procedure:** The Nominating Committee shall prepare a ballot containing the nominations received and send them, by October 15th, to the membership electronically or by mail for voting with a deadline for returning the ballots no later than November 15th. The Nominating Committee shall count the votes received by each nominee and submit the result of the voting to the Board of Trustees who will announce the results of the election. The new office holders shall take office by January 1st.

No member of the Nominating Committee shall be eligible to contest the election.

When voting for any other position or to decide any issue, the voting may be conducted electronically or by mail and a minimum of fifteen calendar days' notice shall be given to the voters before closing the vote.

ARTICLE XVI: AMENDING BYLAWS

Bylaws may be revised without amending the constitution ONLY under the following conditions:

- a. Revised bylaws must be approved by the majority votes of both the BOT and the EC.
- b. Bylaws must be confined to the GMOCO Membership Dues and Terms.

BYLAWS

ARTICLE I: MEMBERSHIP AND DUES

- 1.1 a. **Life Membership - \$501 per family**
- b. **Honorary Member..... No dues**

Ten-year membership can be converted to Life Membership by paying additional \$251.

1.2 Membership dues may be revised as recommended by the Executive Committee at a general body meeting or by secret mail ballot by the vote of a majority of members present at the meeting or voting by mail or electronic balloting.

1.3 "Family" includes the member and spouse with their unmarried children living with them at the same address. Retired dependent parents living with the member/spouse in a single joint household at the same address will be considered part of the "family" provided that their names are registered when the member/spouse registers for family membership. Only the member and the spouse will each have the right to vote.

2.0 HANDOVER PROCEDURE

2.1 The outgoing President of the Executive Committee shall handover all important documents of GMOCO to the Chairman of the

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Board of Trustees before December 30th of the year in which his term ends. The documents shall include: Complete and detailed income/expense accounts, originals of the accounts certified by the professional auditors, all IT (Informational Technology) documents of GMOCO related to the website, e-mails, and social media, bank accounts. A typical list of HANDOVER DOCUMENTS is attached for guidance.

3.0 AMENDMENTS TO BYLAWS

3.1 The bylaws may be amended by a two-thirds majority vote of the combined membership of the Executive Committee and the Board of Trustees.

4.0 RECORD OF INCOME AND EXPENSES

4.1 Income Records

The treasurer shall keep accurate accounts of each item of income received and deposit it promptly into GMOCO's bank account.

4.2 Expense records

Request for payment for expense made by any person shall be submitted to the Treasurer with the following documents:

- A voucher for the expense on official form giving detailed explanation of the expense and its date/s. The voucher shall bear the signature of the person making the expense and the President indicating approval of the expense.
- The sales receipt from the merchant or provider.
- In case the sales receipt is not available, submit a written and signed waiver on prescribed form from the President.
- The Treasurer shall keep a record of all expenses for which payment has been made and keep the and the President informed.