

BYLAWS OF
SAI Kuteer™, South Jordan, Utah
INCORPORATED UNDER THE LAWS OF THE STATE OF UTAH

PREAMBLE


SAI Kuteer was conceived by late Dr. Kotiveeraiah Sangisetty of Houma, Louisiana, in April 2011, just a few weeks before the Mahasamadhi of Sri Sathya Sai Baba of Puttaparthi, India. SAI Kuteer is not a Temple with ritualistic activities in the conventional sense. SAI Kuteer is a spiritual and charitable organization based on the teachings of Sai Avatars (Sri Shirdi Sai Baba and Sri Sathya Sai Baba). Thus the emphasis is on spiritual unfoldment and advancement of the individual through selfless service to humanity. The Universal Principles on which SAI Kuteer is based and derives strength are Satya (Truth), Dharma (Right Conduct), Santhi (Peace), Prema (Love) and Ahimsa (Non-violence), which are acceptable to and propagated by all religions. The mission and goal of SAI Kuteer are to bring out the best in the individuals based on the Life and Mission of Sai Avatars, who preached and upheld the above five Universal Principles for the welfare of all humanity. SAI Kuteer promotes Love, Peace, and Oneness among people of all religions and faiths and its mission is directed toward all humanity. Hence, SAI Kuteer is open to all who share these Universal Values.

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ARTICLE I
NAME AND LOCATION

- **SAI Kuteer** is the name of the organization. The name stands for the core values the organization promotes and nurtures.
- **SAI** stands for **S**elflessness, **A**wareness, and **I**ntegrity. **KUTEER** stands for **K**indness, **U**nity, **T**ruth, **E**quality, **E**quanimity, and **R**everence for the Almighty.
- The name SAI Kuteer is a trademark, provisionally approved by the US Patents and Trade Marks Office (USPTO) and cannot be used by other organizations in the United States without the explicit and written authorization by the Governing Board of SAI Kuteer.
- The following logo with interpretation of its meaning is the sole property of SAI Kuteer and any unauthorized use of it is strictly prohibited. It will be registered as copyrighted material with the USPTO.

	<ul style="list-style-type: none">• The two green mountains represent the two Sai Avatars, namely Shirdi Sai Baba and Sri Sathya Sai Baba, merging with each other as one and the same. The mountains also indicate the location of SAI Kuteer in the Rocky Mountain Region of the USA.• The bold red color font of SAI Kuteer at the base of the mountains stands for the clear vision, mission and purpose of the SAI Kuteer, based on the teachings of the Sai Avatars.• The blue colored Love All, Serve All, stand for the loving and selfless service rendered by the members of the SAI Kuteer with humbleness (bent 'll' in All).
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- Furthermore, the following silhouette of the proposed SAI Kuteer building will serve as the official embossing gold seal of SAI Kuteer. It will also be registered as copyrighted material with the USPTO.



- The physical location of the organization is in South Jordan, UT 84095, subject to the approval of the plans by the City of South Jordan.

ARTICLE II

VISION, MISSION AND SCOPE OF THE ORGANIZATION

- **Vision:** To develop SAI Kuteer as an Abode open to all to experience Universal Love and practice Selfless Service to Humanity.
- **Mission:** To promote Universal Love and spiritual unfoldment through Selfless Service to all humanity based on the teachings of the Sai Avatars.
- **Universality:** SAI Kuteer promotes Love, Peace and Oneness among people, but not the doctrines of any particular religion. Hence it has universal appeal to people of all faiths and religions who would like to experience and share these Universal Values with others.
- **Purpose and Activities of SAI Kuteer:** The purpose and activities of SAI Kuteer, as defined in the Articles of Incorporation are:
 - (a) To act and operate exclusively as a non-profit corporation pursuant to the laws of the State of Utah, and to act and operate as a charitable and religious organization in lessening the burdens of the government, providing relief to the poor and distressed or the under-privileged.
 - (b) To create an Abode for people of all religions and faiths to practice Universal Love and to participate in Selfless Community Service as per the teachings of Shirdi Sai Baba and Sri Sathya Sai Baba (the Sai Avatars).
 - (c) To organize and conduct religious and spiritual services, namely, providing gatherings and retreats to develop and enhance the spiritual lives of individuals.
 - (d) To organize and conduct charitable projects in the areas of food, shelter, healthcare and education to impoverished, homeless people, disabled veterans and others in need.
 - (e) To organize and develop service projects that aim to improve the lives of underprivileged children, such as basic needs (nutrition, clothing and shelter, transportation to school), providing opportunities (after school tutoring, access to social and cultural events, sports and games, decent work to earn), and quality and enriching time.
 - (f) To provide opportunity and support to the community volunteers to develop leadership qualities in the field of service and to equip them with the skills needed for emergency relief.
 - (g) To engage in any and all service activities and pursuits, and to support or assist such other organizations, as may be reasonably related to the foregoing and following purposes.
 - (h) To engage in any and all other lawful purposes, activities and pursuits, which are substantially similar to the foregoing and which are or may hereafter be authorized by Section 501 (c) (3) of the Internal Revenue Code and are consistent with those powers described in the Utah Nonprofit Corporation and Cooperation Association Act, as amended and supplemented.
 - (i) To solicit and receive contributions, purchase, own and sell real and personal property, to make contracts, to invest in corporate funds, to spend corporate funds for corporate purposes, and to

engage in any activity “in furtherance of, incidental to, or connected with any of the other purposes.”

- (i) No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, its members, directors, patrons, trustees, benefactors, officers, or other persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered to the corporation and to make payments and distributions in furtherance of the purposes set forth herein;
- (ii) No substantial part of the activities of the corporation shall be 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) any political campaign on behalf of any candidate for public office except as authorized by the Internal Revenue Code of 1954, as amended;
- (iii) The corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under 501 (c) (3) of the Internal Revenue Code of 1954, as amended (or the corresponding provision of any future United States Internal Revenue law).

ARTICLE III MEMBERSHIP CATEGORIES

The membership of SAI Kuteer consists of Annual Members, Lifetime Members, Patrons, Trustees, Benefactors and Registered Volunteers, as defined below. Membership is limited to US Citizens or Permanent Residents or legally admitted foreign nationals with valid visas. Members whose visas expire cease to be members of SAI Kuteer. Membership in SAI Kuteer is considered a sacred responsibility and members are expected to abide by the code of conduct and discipline of SAI Kuteer. They are expected to participate to the best of their ability in the regular spiritual programs and service projects and special events of SAI Kuteer and enjoy the Divine Bliss derived from their selfless service.

A. Annual Membership: Any person believing and/or having faith in the Universal Love and Selfless Service to humanity, can become an Annual Member, irrespective of his/her religion, faith, race, ethnicity or nationality. However, members should be at least 21 years of age, and they should agree to abide by and uphold the bylaws of the SAI Kuteer. The fee for Annual Membership fee is \$50 for individuals and \$100 for family. Prospective annual members need to fill in and sign the Membership Form, which will be formally validated by the Executive Committee. Annual Members can join any time of the year, and the annual membership is valid or 12 months from the date of approval of the membership. Annual Members will have voting rights in the General Body Meetings during the period of valid membership, but they do not participate in strategic planning or long-term decision-making process.

- B. Lifetime Membership:** Any person meeting the criteria for Annual Membership can opt for Lifetime Membership with added benefits. In addition to exercising voting rights during the General Body Meetings, Lifetime Members can also attend the Executive Committee and other committee meetings as “observers”, but they cannot vote on the decisions taken in these committee meetings. However, in those meetings, during the open discussion time, Lifetime Members can make suggestions for the improvement and streamlining the day-to-day activities. The one-time fee for Lifetime Membership is \$1,000, which includes the membership for the spouse. Thus, married Lifetime Members will have two votes for family – one for the individual and one for the spouse. Annual Members can become Lifetime Members by paying the balance after deducting their cumulative annual payments from \$1,000.
- C. Patron Membership:** Any person fulfilling the criteria defined for the Annual Membership, and donates a total of \$5,000 to SAI Kuteer over a period of 3 years will become a Patron Member. Patron Members have voting rights in the General Body Meetings, and they can “actively participate” in strategic planning and long-term decision-making processes by attending the Executive Committee meetings. But they cannot vote in the Executive Committee.
- D. Trustee:** Any person fulfilling the criteria defined for the Annual Membership, and donates a total of \$15,000 to SAI Kuteer over a period of 6 years will become a Trustee Member. Trustee Members have voting rights in the General Body Meetings. They can “actively participate” in strategic planning and long-term decision-making process by attending the meetings of the Executive Committee and Board of Directors. But they will not have voting rights in these committees. Trustees who have a good standing and track record of regular participation in the activities of SAI Kuteer and in the meetings of the Executive Committee and Board of Directors and have been Registered Volunteer for at least 2 years, are eligible to be inducted into the Executive Committee or other committees, subject to approval by the members of the Board of Directors, Executive Committee and other committees as well as by the majority of Registered Volunteers.
- E. Benefactor:** Any person fulfilling the criteria defined for the General Membership, and donates a total of \$45,000 to SAI Kuteer over a period of 10 years will become a Benefactor. Benefactors have voting rights in the General Body Meetings. They can “actively participate” in strategic planning and long-term decision-making process by attending the meetings of the Executive Committee and Board of Directors. Benefactors who have accumulated a track record of regular participation in the activities of SAI Kuteer and in the meetings of the Executive Committee and Board of Directors and have been Registered Volunteer for at least 2 years, are eligible to be inducted into the Board of Directors, subject to approval by the members of the Board of Directors, Executive Committee and other committees as well as by the majority of Registered Volunteers.
- F. Registered Volunteer:** While the donor members, such as Annual Members, Lifetime Members, Patron Members, Trustees and Benefactors monetarily support the SAI Kuteer and thus ensure its fiscal stability, Register Volunteers are the strength and backbone of the SAI Kuteer in running the organization and fulfilling its mission and objectives. Hence SAI Kuteer gives equal

importance and opportunities to donors and Registered Volunteers in the organization. Similar to donor members, Registered Volunteers have voting rights in the General Body Meetings, and they can actively participate in strategic planning or long-term decision-making process, irrespective of their monetary contributions. Any Annual Member can become a Registered Volunteer after filling in the registration form, which will be validated by the Executive Committee. However, Registered Volunteers should maintain their annual membership. Donor members, such as Lifetime Members, Patron Members, Trustees or Benefactors can also become Registered Volunteers. Registered Volunteers will be issued ID badges which enable them to electronically track the number of hours they volunteer for the SAI Kuteer. Registered Volunteers will be called "Sai Sevaks". Registered Volunteers are expected to serve a minimum of 50 hours/year (about 1 hour/week) to maintain their registered status. Registered Volunteers who default in this respect for two consecutive years will lose their status and will become Annual Members or other members depending on their monetary donations made up to that point. On the other hand, Registered Volunteers who serve 100 hours or more per year become eligible for becoming Executive Committee members (see below for more details). In addition, children and adolescents aged between 14 to 20 years are eligible to volunteer for SAI Kuteer. They will be designated as "Bala Sevaks", and will be issued ID badges with electronic tracking capability. Their accumulated hours of service will be carried forward when they become eligible as "Sai Sevaks" as adults. All volunteer hours will be tracked electronically and will be registered on permanent basis. Each year the Sai Sevaks and Bala Sevaks will receive statements of their hours of service to SAI Kuteer as volunteers, just like the donors receive statements of their monetary contributions. On regular basis SAI Kuteer will conduct training sessions and workshops on subjects such as running a 501 (c) (3) charitable organization as per the State and Federal regulations, development of leadership qualities, planning and strategy, fiscal responsibility and accountability, code of conduct and ethics etc. These training sessions and workshops are exclusively open to Registered Volunteers only without any charge.

- G. Honorary Member:** Honorary Membership may be offered to spiritual leaders who propagate the Universal Principles, and persons who are recognized for their outstanding service to community. Honorary Memberships are recommended by the Board of Directors and the Executive Committee, and need to be approved by the majority of Registered Volunteers, Patrons, Trustees and Benefactors. Honorary Members do not have voting rights and they do not participate in strategic planning and long-term decision-making process. Honorary Membership is given to individuals, and spouses of the Honorary Members are not considered Honorary Members. Once elected, Honorary Members will remain for life, and their membership cannot be revoked.

ARTICLE IV GOVERNANCE

An Executive Committee (EC), assisted by Sub-Committees and Registered Volunteers will be responsible for the conduct of day-to-day activities of the SAI Kuteer. The Board of Directors (BoD) provides fiscal and regulatory oversight and support to the Executive Committee.

Section 1: Executive Committee: The Executive Committee (EC) at its minimum consists of the President, the Vice President, the Treasurer, and the Secretary. The duration of the members of the EC is 3 calendar years. There will not be any election process for the EC positions. Prospective EC members will be inducted through a well-developed process that involves various bodies of SAI Kuteer as described below. Membership in the EC requires knowledge about the State and Federal laws governing the function of 501 (c) (3) organizations and carries a high level of fiscal and regulatory responsibility. As such, the prospective candidates for the President and Treasurer should be US Citizens or Permanent Residents. For other positions in the EC, the prospective candidates should have at least 3 years residency in Utah with valid visas. Prospective members for the Executive Committee are expected to serve on one or more Sub-Committees for at least 2 years to familiarize themselves with the vision, mission and core values of SAI Kuteer. During that period they should attend the workshops and training sessions that will empower them (see above under Registered Volunteers). They are also expected to be humble and honest in their dealings as per the teachings of Sai Avatars. There is no political or organizational power in the Executive Committee, and it is just a role played for the sake of organized service to the community. One can earn good name and respect in the community by rendering humble and dedicated service rather than assuming powerful attitude.

There is no election process for induction of members of the Executive Committee. The first batch of the Executive Committee will be appointed by the Founding Members or Incorporators of SAI Kuteer. To ensure stabilization of the organization in the early stages, one of the Board of Directors will be appointed as the first President. The process of induction of EC Members to be followed from the second term onwards is as follows. Prospective candidates for the Executive Committee will be selected from a pool of Registered Volunteers, who have been working with dedication and humbleness, and accumulated at least 300 hours of service. Monetary donation to the SAI Kuteer is not a criterion for becoming members of the Executive Committee. The main criterion for induction into the Executive Committee is “Love All and Serve All” nature, which is within the reach of everyone to cultivate, irrespective of one’s ability to donate. The outgoing Executive Committee (EC) and the Board of Directors (BoD) will identify and select potential candidates for the Executive Committee based on relative merit, such as dedicated service, discipline, humbleness, and interpersonal skills, etc. Prospective candidates wishing to become Executive Committee members can also send a letter of request to EC and/or BoD. Final selection will be based on consensus among the Board of Directors and Executive Committee followed by approval by the Patrons, Trustees, Benefactors and Registered Volunteers. Thus, induction into Executive Committee is a process similar to 360 degree evaluation. If there are more than one candidate selected for a single position, arrangements will be made to accommodate both of them in different positions in the Executive Committee or one of them as Chair of a Sub-Committee.

- A. President:** The President oversees the overall function and well-being of the SAI Kuteer and ensures that the activities and functions of the organization are in compliance with the Bylaws and the State and Federal regulations. The President, with the assistance of other EC members, the Sub-Committees and the Registered Volunteers, is responsible for the day-to-day conduct of the activities of the SAI Kuteer. The President takes independent and on-the-spot decisions

when needed. The President presides over the EC meetings, and has the power to delegate or assign responsibilities to individual members of the EC to run the organization smoothly. To achieve maximum coordination, the President attends the meetings of the Sub-Committees or assigns that role to other EC members if he/she cannot attend due to some reasons. The President has the power to sign agreements or contracts with other organizations for the use of SAI Kuteer facilities in accordance with the provisions in the Bylaws (see Article V). The President meets with the Treasurer on regular basis either to go through accounts and/or to discuss fiscal issues. The President has the authority of approving unbudgeted expenditures not exceeding \$1,000 on each occasion subject to a maximum amount of \$3,000 in a month. These unbudgeted expenses should be approved by the EC within 30 days. The President participates in the monthly counting of donations in the Hundi (Donation Box), preparation of quarterly financial reports, and presents the annual financial report in December of each year with projected operational budget for the next year. The outgoing President will stay on the Executive Committee for one more year as Ex-Officio to allow continuity of work and to fill in the gaps in the process. But the Ex-Officio President has no voting rights in the Executive Committee decisions, although he/she can take part in the discussions. So, a President will stay on the Executive Committee for a total of 4 years.

- B. Vice President:** The Vice President will assist the President in day-to-day running of the organization. In addition, the President may assign specific and independent tasks to the Vice President. The Vice President assumes responsibilities of the President when the latter cannot attend his/her duties due to travel, sickness, or resignation etc. In the absence of the President, the Vice President will have all the powers and responsibilities bestowed on the President.
- C. Treasurer:** The Treasurer is in-charge of all the financial matters and accounting of the SAI Kuteer. He/she in association with the President shall maintain a joint “either/or” checking account in the name of SAI Kuteer in a bank. The Treasurer presents the financial reports to the President at the end of each quarter and prepares the annual financial reports for presentation by the President to the General Body (see Article VI). Prospective candidates for the position of Treasurer should have knowledge of the fundamentals of financial accounting and book-keeping and skills in the usage of Excel spreadsheets.
- D. Secretary:** The Secretary is responsible for recording, maintaining and preservation of all documents related to SAI Kuteer, including the minutes of all meetings of the EC and the General Body. In addition, he/she in consultation with the President sets the agenda and sends timely notifications for EC and other meetings. The Secretary is responsible for handling all incoming postal mail, email and other correspondence and responding to them in consultation with the President or appropriate Sub-Committee. The Secretary is also responsible for sending announcements to the community through group email.

Section 2: Committees: The EC will be assisted by four committees to start with. These are: the Spiritual Committee, the Service Committee, the Volunteer and Leadership Development Committee, and the Technology and Publication Committee. As the activities of SAI Kuteer expand in due course, additional committees will be created to ensure smooth running of the organization. Each committee will develop

its own guidelines and standard operating procedures (SOP), which shall be reviewed and approved by the Executive Committee and Board of Directors. Only Registered Volunteers can participate in the committees. After completing their term in one committee, the Registered Volunteers can join another committee to gain more experience before opting for Executive Committee positions. All members of the committees are expected to be active. And, inactive members in any committee will be asked to leave by the Chair of the respective committee or the President of the SAI Kuteer.

- A. Spiritual Committee:** The role of the Spiritual Committee is to oversee, guard and promote the spiritual mission and values of the SAI Kuteer. The Spiritual Committee also decides what type of spiritual activities and programs the SAI Kuteer should conduct to reflect the teachings of Sai Avatars. The Spiritual Committee will have a Chair and 3 to 5 members. The Spiritual Committee coordinates its activities and decisions with the EC, and the President will attend the meetings of the Spiritual Committee. The Spiritual Committee maintains records of minutes of its meetings, and in each quarter submits a report to the EC with its recommendations and suggestions. There is no fixed term for the membership in the Spiritual Committee, but it is recommended that the turnover should reflect 3 years maximum, so that new members can be inducted. There is no limit for the total number of members in the Spiritual Committee, but an ideal number should be between 5 and 10.
- B. Service Committee:** The role of the Service Committee is to oversee, plan and execute different service activities that reflect the mission of SAI Kuteer. The Service Committee also studies the needs of the community so that its service activities can be tailored to suit the unmet needs of the community. Working closely with the EC and the Volunteer and Leadership Development Committee, the Service Committee is also responsible for the development and implementation of long-term service projects. The Service Committee will have a Chair, a Vice Chair and several members with an upper limit of 10. There is no fixed term for the membership in the Service Committee, but it is recommended that the turnover should reflect 3 years maximum, so that new members can be inducted. The Service Committee coordinates its activities and decisions with the EC, and the President will attend the meetings of the Service Committee. The Service Committee maintains records of minutes of its meetings, and every quarter submits a report to the EC with its recommendations and suggestions.
- C. Volunteer and Leadership Development Committee:** This committee is bestowed with the operational efficiency and responsibility of various service projects on regular basis. The Volunteer and Leadership Development Committee shall work in close association with the Executive Committee and the Service Committee in implementing various service activities approved for the SAI Kuteer. The strength of this sub-committee is dependent on its ability to attract dedicated volunteers and develop them into strong and virtuous leaders. In order to achieve these goals, the Volunteer and Leadership Development Committee will organize lectures and/or seminars by inviting established leaders from other service organizations. By imparting a sense of dedication to selfless service and providing an opportunity for unfoldment of inherent leadership qualities in the volunteers, this committee will strengthen the service aspect of SAI Kuteer.

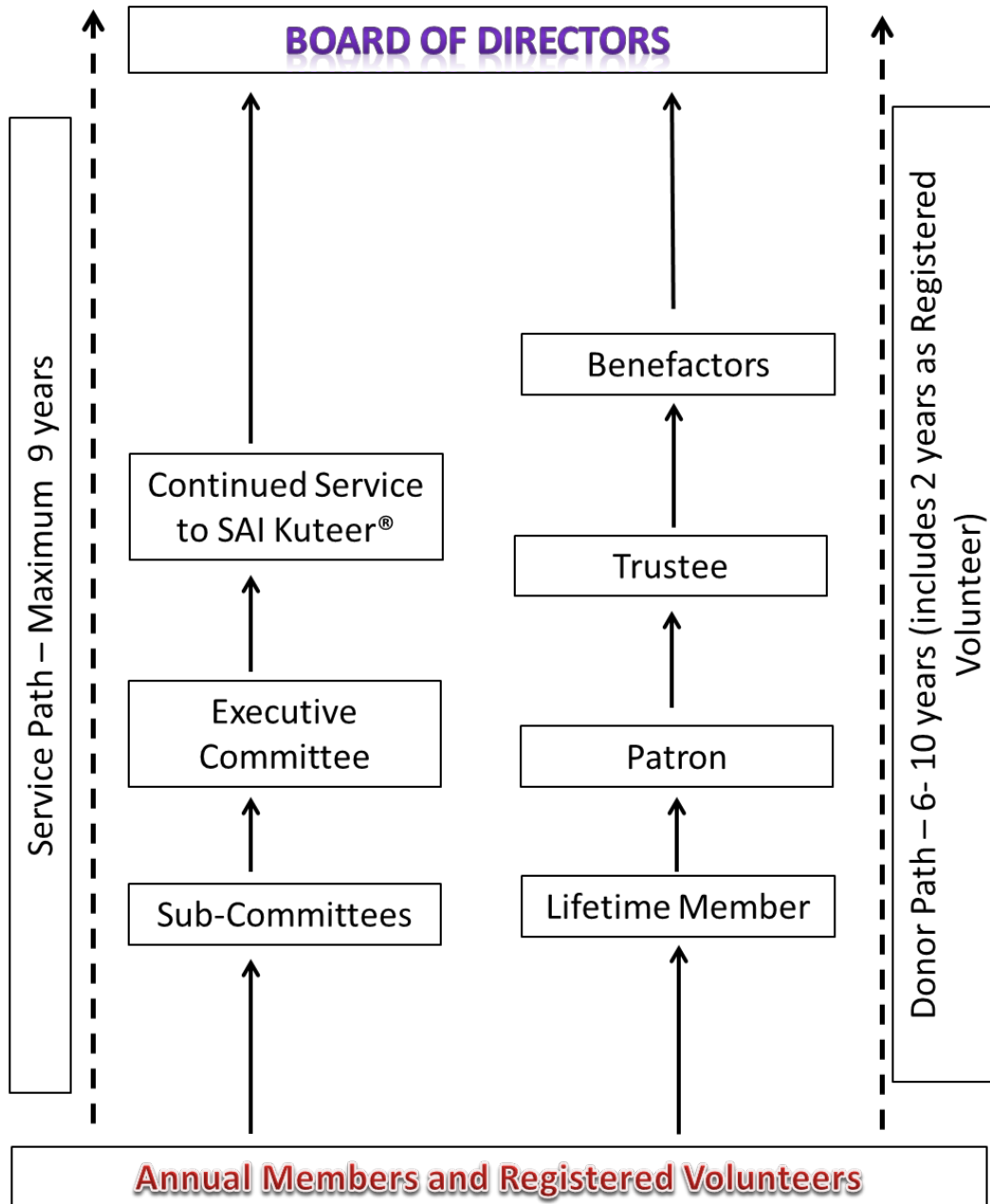
D. Technology and Publication Committee: Working closely with the Executive Committee and the Board of Directors, the Technology and Publication Committee is responsible for the development and maintenance of the SAI Kuteer web site and production of Kuteer Vani, a quarterly electronic bulletin of SAI Kuteer. This committee creates, maintains and updates a database of email addresses of the members and the community aspirants interested in SAI Kuteer. In addition, this committee provides technical support, such as hardware and software needed for recording and storing the electronic logins of work schedules of the Registered Volunteers. The Technology and Publication Committee also oversees photography, videography and production of audio or video recordings as needed. This committee will be provided with the equipment and other resources needed to carry out its responsibilities. The Technology and Publication Committee will be headed by a Chair and about 5 members. The Chair and prospective members shall have the required skills and/or expertise needed to perform the work efficiently.

Section 3: Board of Directors: The Board of Directors (BoD) is bestowed with the responsibility of fiscal and regulatory oversight and support to the Executive Committee. The BoD is also responsible for the long-term stability and growth of SAI Kuteer. The BoD does not play significant role in day-to-day activities and running of the SAI Kuteer, nor does it micromanage the working or the Executive Committee or other Committees. But the BoD formally meets with the EC once at the end of each quarter and reviews the operational efficiency of the organization, and offers suggestions to streamline procedures and improve efficiency. The BoD is responsible for approaching potential donors on regular basis, and to explore the potential benefits of liaising with other local service organizations to improve the operational efficiency and to expand the outreach of SAI Kuteer in service sector. Initially the BoD shall have five members, consisting of the five Founding Members of the SAI Kuteer. New members will be inducted into the BoD in the future based on the contributions of the individuals to SAI Kuteer through voluntary service and/or monetary donation as outlined in the Article III: Membership Categories. Section 4 below describes the two paths to the Board of Directors.

H. Section 4: The Two Paths to Board of Directors: SAI Kuteer offers a unique opportunity to every member to reach the Board of Directors by following one of the two paths – Service Path and Donor path. The Service Path is simple. At first the members need to become Registered Volunteers and serve in one or more committees of their choice and thus become eligible for consideration to the Executive Committee. To be eligible for consideration the Registered Volunteers need to clock at least 300 hours of service and demonstrate dedicated, humble and compassionate attitude. After serving on the Executive Committee for at least one term (3 years) they need to continue their dedicated service to SAI Kuteer for another 3 years, and then may submit a request for induction into the Board of Directors. The BoD will review the request, vote on it. If the candidate wins the majority vote in BoD, then his/her name and service record will be forwarded to Patrons, Trustees, Benefactors, Executive Committee and Registered Volunteers for endorsement. Once inducted, the member will stay on the BoD for 5 years, and is expected to actively participate in the duties assigned. It is a privilege to be a member of the BoD, and so inductees who fail to actively participate as BoD Members will be voted to leave by a simple majority of the other BoD members and the decision will be forwarded to the Trustees,

Patrons, Benefactors, Executive Committee and Registered Volunteers for endorsement. In the Donor Path, Trustees and Benefactors, Benefactors who have accumulated a track record of regular participation in the activities of SAI Kuteer and in the meetings of the Executive Committee and Board of Directors and have been Registered Volunteer for at least 2 years, are eligible to be inducted into the Board of Directors, subject to approval by the members of the Board of Directors, Executive Committee and other committees as well as by the majority of Registered Volunteers.

Fig: The two paths available for aspiring Sai community members



Section 5: Service Records of the Registered Volunteers: Just as the monetary donations are recorded and tracked accurately, SAI Kuteer shall keep tracking the service history and records of all Registered Volunteers. All Registered Volunteers will be issued electronic ID cards. Whenever the volunteers participate in the service projects of the SAI Kuteer, they have to swipe their ID cards (in and out) on the electronic devices available at the venue. The electronically recorded information will be automatically transferred to the individual electronic files of the volunteers. The system also keeps track of the service rendered during service projects and special events. These electronic records are tamper-proof. At the end of each year, the volunteers shall receive a letter and certificate detailing the number of hours of service rendered by them. Since SAI Kuteer is a registered charitable organization, this information can be used by the volunteers in their resumes or CVs as service rendered to the community. This information and record of service will strengthen their chances to climb up the ladder to reach up to the Board of Directors. In addition Bala Sevaks can utilize their service records while applying for higher educational opportunities.

Section 6: Annual Awards to Registered Volunteers: Each year three awards will be presented to Registered Volunteers, one for the Best Sai Sevak of the Year – Men’s category, another for the Best Sai Sevak of the Year – Women’s category and the third one for the Best Bala Sevak of the Year. The criteria for selection for these awards are (i) the number of hours volunteered during the year, (ii) the quality of the work performed, and (iii) adherence to the code of conduct of the SAI Kuteer (see below under Article V). No nominations are needed for these awards, which are based on the service rendered throughout the year. Both the Executive Committee and Board of Directors shall take part in selecting the winners for these awards. In case of a tie between two volunteers in any category, both the volunteers shall share the award. In addition to the above annual awards, from time to time SAI Kuteer shall present Innovator Awards. These are given to any Registered Volunteer who comes up with a creative idea to innovate the service activities of SAI Kuteer, works on it and successfully implements it. SAI Kuteer encourages its Registered Volunteers to put forward creative ideas, and examines their feasibility. Once feasibility is established, SAI Kuteer provides the necessary resources to implement the creative idea under the leadership of the volunteer who put forward the idea.

Section 7: General Body: The General Body of SAI Kuteer consists of the Annual and Lifetime Members, Registered Volunteers, Trustees, Patrons, Benefactors, Executive Committee, as well as beneficiaries of SAI Kuteer activities. The General Body will meet once in a year and presents annual financial report, discusses the progress made and projections for the future, and other relevant issues. The General Body also welcomes suggestions from the members and public for improvement.

ARTICLE V

FACILITIES, PRIVILEGES AND CODE OF CONDUCT

Section 1: Facilities: The facilities of the SAI Kuteer are the land, buildings, and the amenities inside the buildings, such as prayer hall, kitchen, supplies and storage, furniture, audio and visual systems, as well as the outside area, such as the parking lot and landscape. These facilities shall be used by the SAI Kuteer and its members for spiritual, educational and service activities only.

Section 2: Privileges: Members have the privilege of using the facilities solely to promote the mission of SAI Kuteer and to promote their own spiritual growth. The SAI Kuteer premises and facilities shall not be used as a venue for socializing and/or family activities that do not have direct impact on the mission and objectives of SAI Kuteer. SAI Kuteer facilities are available for use by other organizations that share the mission and/or values of SAI Kuteer without any fee or charge. However, any such use by other organizations is possible only after executing an agreement assuring that the sanctity and code of conduct of SAI Kuteer will be respected and followed. Furthermore, use of SAI Kuteer facilities by other organizations is dependent on the availability, with priority being given to SAI Kuteer activities. When the facility is being used by another organization, the altar area should not be disturbed or rearranged. The guest organization can bring its own pictures of Deities or Saints or Spiritual Leaders, and place them in the prayer hall, but they should be removed at the end of the event. Due to liability issues, food prepared outside, except prasadam, cannot be served in SAI Kuteer. SAI Kuteer facilities are not available for the conduct of private functions, such as marriages, birthdays, upanayanams etc. Audio and/or video equipment of the SAI Kuteer cannot be rented or borrowed by any organization or individual.

Section 3: Code of Conduct: With regard to code of conduct, SAI Kuteer adopts the teachings of Sri Sathya Sai Baba, who used to advocate the 3Ds, **D**iscipline, **D**uty and **D**evotion in that order. Without discipline, duty and devotion are not possible. SAI Kuteer shall follow the code of conduct practiced in the Prasanthi Nilayam. This includes a dress code, maintaining absolute silence, and focus on spiritual and/or service activities that promote the mission of SAI Kuteer and thus allow unfoldment of inner spirituality in each person. The dress code and guidelines for enforcement of silence will be displayed outside the prayer hall. The Executive Committee and/or Board of Directors or the Volunteers have the right to ask any person to leave the prayer hall if repeated requests to follow the code of conduct fail. Admission into SAI Kuteer is a privilege, but not a right even to donors, volunteer and Executive Committee members and Board of Directors. No one is considered above the sanctity of SAI Kuteer and its mission and values. All are equal before the Sai Avatars. Activities that do not meet the mission and objectives of SAI Kuteer shall not be allowed in the premises of SAI Kuteer. Any activity and/or behavior which abuses or violates the sanctity of SAI Kuteer, such as smoking, drinking alcoholic beverages or eating non-vegetarian food or snacks or playing loud music on car audios or other devices, or talking loud with others or on cell phones or littering are strictly prohibited in the premises of SAI Kuteer. The Executive Committee and/or the Board of Directors have the right to deny admission to any person(s) that do(es) not respect the sanctity of SAI Kuteer.

ARTICLE VI

FINANCIAL POLICY

Section 1: Tax Exempt Status: SAI Kuteer is registered as a religious and charitable organization in the State of Utah, and holds the EXEMPT charitable organization status (license # 9204849-CHE0) with the Utah Division of Consumer Protection for fund-raising purposes. SAI Kuteer shall be a registered as a 501 (c) (3) organization with the Internal Revenue Service (IRS) and as a non-profit tax-exempt organization with the State of Utah Tax Commission. After approval of 501 (c) 3 organization status by the IRS,

donations made to SAI Kuteer shall be tax-deductible. Hence, all activities and expenses of SAI Kuteer shall comply with the IRS codes and laws of the State of Utah. The Articles of Incorporation should be adhered to at all times, and no exceptions will be given.

Section 2: Fiscal Year: The fiscal year of SAI Kuteer starts from January 1st and ends by December 31st of each year.

Section 3: Donations: Donations made shall be acknowledged only at the end of the year by sending a letter and a receipt for tax-exempt purposes. However, such donations will be published each quarter in the Kuteer Vani.

Section 4: Financial Records: All financial transactions shall be updated in real-time and records – both electronic and paper versions – shall be maintained by the Treasurer in the SAI Kuteer office, with an electronic backup copy in a secure remote server. The Treasurer will prepare quarterly and annual financial reports and present them to the Executive Committee and the Board of Directors. At the end of his/her term, the outgoing Treasurer shall hand over the financial accounts and reports to the incoming Treasurer, and this process shall be overseen by the outgoing President and the President-Elect. The raw information, such as financial ledgers, Excel spreadsheets, donor details shall be treated as confidential material unless needed for verification or auditing purposes. All financial records shall be stored in the SAI Kuteer office permanently and will not be destroyed.

Section 4: Audit: Accounts of SAI Kuteer shall be audited every year by a qualified CPA, and the audit report shall be sent to the Board of Directors, Patrons, Trustees and Benefactors for review and endorsement. The report shall be made available to all Members, Registered Volunteers, donors and the public and shall be uploaded into the SAI Kuteer web site. Once in a year a complete physical verification of the inventory of SAI Kuteer assets (movable and immovable), and documents shall be conducted. Any discrepancies in the inventory shall be reported to the Executive Committee and the Board of Directors and appropriate action should be taken to secure inventory. All items in the SAI Kuteer inventory shall be clearly and permanently marked by a distinct label or logo.

ARTICLE VII

Amendments

Proposals or suggestions to amend the Bylaws can be made by the Registered Volunteers, Trustees, or Patrons or Benefactors based on the practical issues faced. Such proposals and suggestions should be sent to the Executive Committee, which will discuss them. Those that merit for further evaluation will be sent to the Board of Directors. After evaluating the suggestions or proposals that have merit, the Board of Directors will send them back to the Executive Committee. The Executive Committee, after presenting the proposed amendments and discussing them in the General Body will obtain the voting by the Board of Directors, Patrons, Trustees and Benefactors. After voting and approval by majority, the proposed amendments will be incorporated in the Bylaws. Suggestions that are considered not having merit will be discussed in the Executive Committee and a written record will be kept in the minutes. A copy of the

discussed minutes will be sent to the person that submitted the suggestion. Thus, SAI Kuteer will maintain an open forum.

ARTICLE VIII DISSOLUTION AND ASSET ALLOCATION

If for any reason the organization has to be dissolved the assets of the organization, both movable and immovable, and bank deposits will be donated to local homeless shelters. A deed for this effect will be executed and recorded.

ATTACHMENTS

Appendix A: Conflict of Interest Policy

Appendix B: Good Governance Policies and Practices

Appendix C: Code of Conduct

Appendix A: Conflict of Interest Policy

Article I: Purpose

The purpose of this conflict of interest policy is to protect SAI Kuteer, a would be tax-exempt organization's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of SAI Kuteer or might result in a possible benefit transaction. This policy is intended to supplement, but not replace any applicable State and Federal laws governing conflict of interest applicable to non-profit and charitable organizations.

Article II: Definitions

1. **Interested Person:** Any Director, or member of the Executive Committee or other committees created with Governing Board delegated powers, who has direct or indirect financial interest, as defined below, is an interested person. A conflict of interest may exist when the interests or concerns of an interested person or party may be seen as competing with the interests or concerns of SAI Kuteer. The variety of situations that raise conflict of interest concerns include, but are not limited to the following.
2. **Financial Interests:** A person or party has a financial interest if they have, directly or indirectly, through business, investment or family:
 - a. An ownership or investment interest in any entity with which SAI Kuteer has a transaction of arrangement, or
 - b. A compensation arrangement with SAI Kuteer or with any entity or individual with which SAI Kuteer has a transaction or arrangement, or
 - c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which SAI Kuteer is negotiation a transaction or arrangement.

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

A conflict may also exist where an interested person or party directly or indirectly benefits or profits as a result of a decision, policy or transaction made by SAI Kuteer. Examples of include situations where”

- a. An interested person or party uses their relationship with SAI Kuteer or a client of SAI Kuteer to obtain employment, or contract or other benefit.
- b. An interested person or party is provided use of the facilities, property, or services of SAI Kuteer in a manner that would not be available to other community members.
- c. SAI Kuteer adopts a policy that specifically creates a financial benefit to an interested person or party.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict or interest only if the appropriate Governing Board or Committee decides that a conflict of interest exists.

3. **Other Interests:** A conflict also may exist where an interested person or party obtains a non-financial benefit or advantage that he/she would not have obtained without their relationship with SAI Kuteer. Examples include where:
 - a. An interested person or party seeks to make use of confidential information obtained from SAI Kuteer or a client of SAI Kuteer for their own benefit (not necessarily financial).
 - b. SAI Kuteer adopts a policy that provides a significant nonfinancial benefit to an interested person or party.

Article III: Procedures

1. **Duty to Disclose:** An interested person or party is under a continuing obligation to disclose any actual or potential conflict of interest as soon as it is known or reasonably should be known. An interested person or party must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with Governing Board delegated powers considering the proposed transaction or arrangement.

In addition, board members and officers complete an Affirmative Compliance form (Form: COI-AC, attached) when they join the board or staff and annually thereafter.

2. **Determining Whether a Conflict of Interest Exists:** After disclosure of the conflict of interest and all material facts, and after any discussion with the interested person, he/she will leave the Governing Board or Committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining Governing Board or Committee members shall decide if a conflict of interest exists.
3. **Procedures for Addressing the Conflict of Interest:**
 - a. An interested person or party should first disclose the conflict by filling in the Potential Conflict of Interest Disclosure Statement form (Form: COI-DS, attached). Then the interested person or party shall make a presentation at the Governing Board or Committee meeting. After the presentation they shall leave the meeting during the discussion by the disinterested members of the board. The board may request that the interested person or party be available to answer questions.
 - b. The disinterested members of the board may approve the proposed action, policy or transaction upon finding that it is in the best interests of SAI Kuteer. The board shall consider whether the terms of the proposed action, transaction or policy are fair and reasonable to SAI Kuteer, and whether it would be possible, with reasonable effort, to find a more advantageous arrangement with a disinterested person or party. The Chairperson of the Governing Board or Committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
 - c. After exercising due diligence, the Governing Board or Committee shall determine whether the SAI Kuteer 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.

- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Governing Board or Committee shall determine by a majority of vote of the disinterested directors and officers whether the transaction or arrangement is in the best interest of SAI Kuteer 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.
- e. Approval by the disinterested members of the board shall be by vote of a majority of directors in attendance at a meeting at which a quorum is present. An interested person or party shall not be counted for purposes of determining whether a quorum is present, or for purposes of determining what constitutes a majority vote of directors in attendance.
- f. The minutes of the meeting shall reflect that the conflict disclosure was made to the board, it was discussed, the vote taken and, where applicable, the abstention from voting and participation by the interested person or party. Whenever possible, the minutes should frame the decision of the board in such a way to provide guidance for consideration of future conflict of interest situations.

4. **Violation of the Conflict of Interest Policy:**

- a. If the Governing Board of Committee has reasonable cause to believe a member has failed to disclose actual or possible conflict 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.
- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the Governing Board of Committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary action.

Article IV: Records of Proceedings

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

- a. The names of the persons or party 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 Governing Board's or Committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the disinterested 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.

Article V: Compensation

- a. A voting member of the Governing Board who receives compensation, directly, from SAI Kuteer for services is precluded from voting on matters pertaining to that member's compensation.

- b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from SAI Kuteer for services is precluded from voting on matters pertaining to that member's compensation.
- c. No voting member of the Governing Board, or any Committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from SAI Kuteer, either individually or collectively, is prohibited from providing information to any Committee regarding compensation.

Article VI: Annual Statements

Each Chairman or Vice Chairman and Member of a Committee with Governing Board delegated powers shall annually sign a statement (attached) which affirms such person:

- a. Has received a copy of the conflict of interest policy.
- b. Has read and understands the policy.
- c. Has agreed to comply with the policy, and
- d. Understands the Organization 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.

Article VII: Periodic Reviews

To ensure that SAI Kuteer 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 minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on compensation survey information and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to SAI Kuteer'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.

Article VIII: Use of Outside Experts

When conducting the periodic reviews as provided in Article VII, SAI Kuteer may use outside advisors. If outside experts are used, their use shall not relieve the Governing Board of its responsibility for ensuring periodic reviews are conducted.

Potential Conflict of Interest Disclosure Statement

Please complete the questionnaire below, indicating any potential conflicts of interest. If you answer "yes" to any of the questions, please provide a written description of the details of the specific action, policy or transaction in the space allowed. Attach additional sheets as needed.

A conflict may exist where an interested person or party directly or indirectly benefits or profits as a result of a decision, policy or transaction made by SAI Kuteer. The interested person or party would not have obtained this benefit were it not for their relationship with SAI Kuteer.

- Has SAI Kuteer proposed to contract or contracted to purchase or lease goods, services, or property from you or from any of your relatives or associates?

- Has SAI Kuteer offered employment to you or to any of your relatives or associates?

- Have you used your relationship with SAI Kutter to obtain a contract, employment for yourself or any of your relatives or associates, from a person or entity that does business with SAI Kuteer?

- Have you or any of your relatives been provided use of the facilities, property, or services of SAI Kuteer in a way that is not available to others who benefit from the organization's services?

- Have you, a relative or an associate been in a position to benefit financially from an action, policy or transaction made by SAI Kuteer?

- Other issues or situations not addressed above _____
- _____
- _____

Name (Please print)

Signature

Date

Conflict of Interest Affirmation of Compliance

I have received, carefully read and understood the Conflict of Interest Policy for Board of Directors, and members of the Executive and other Committees, Officers and Registered Volunteers. I have considered not only the literal expression of the policy, but also its intent. By signing this affirmation of compliance, I hereby affirm that I understand and agree to comply with the Conflict of Interest Policy. I further understand that SAI Kuteer is a nonprofit organization and that in order to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its tax-exempt purposes without personal inurement or benefit by board members, consultants/volunteers or staff (other than by salary).

I hereby state that I do not have any conflict of interest, financial or otherwise that may be seen as competing with the interests of SAI Kuteer nor does any relative or associate have such a potential conflict of interest.

If any situation should arise in the future that I think may involve me in a conflict of interest, I will promptly and fully disclose in writing the circumstances to the Chair of the Board of Directors or to the Executive Committee, as applicable.

I further certify that the information set forth in the Disclosure Statement and attachments, if any, is true and correct to the best of my knowledge, information and belief.

Name (Please print) _____

Signature _____

Date _____

Annual Review and Reaffirmation

Signature _____

Date _____

Signature _____

Date _____

Signature _____

Date _____

Appendix B: Good Governance Policies and Practices

Prologue: According to the Internal Revenue Service (IRS) a well-governed charity is more likely to obey the tax-laws, safeguard charitable assets, and serve charitable interests than one with poor or lax governance. In this context, the IRS reiterates the following:

- a. A charity that has clearly articulated purposes that describe its mission, a knowledgeable and committed governing body and management team, and sound management practices are more likely to operate effectively and consistent with tax law requirements.
- b. While the tax law generally does not mandate particular management structures, operational policies, or administrative practices, it is important that each charity be thoughtful about the governance practices that are most appropriate for that charity in assuring sound operations and compliance with the tax law.
- c. As a measure of its interest in this area, the IRS asks about an organization's governance, both when it applies for tax-exempt status and then annually as part of the information return that many charities are required to file with it.
- d. The IRS recommends that the good governance policies and practices be divided and addressed under different headings as follows.

1. Mission Statement: The IRS encourages charities to establish and review regularly the organization's mission. Besides, a clearly articulated mission, adopted by the Board of Directors, serves to explain and popularize the charity's purpose and guide its work. It also addresses why the charity exists, what it hopes to accomplish, and what activities it will undertake, where and for whom. The mission of SAI Kuteer is clearly stated in the Articles of Incorporation (Article III; Purpose) and Bylaws (Article II: Vision, Mission and Scope) of SAI Kuteer, and is reproduced here.

- **Vision:** SAI Kuteer is an Abode open to all to experience Universal Love and practice Selfless Service to Humanity.
- **Mission:** The mission of SAI Kuteer is to promote Universal Love and promote spiritual unfoldment through Selfless Service to all humanity based on the teachings of the Sai Avatars.
- **Universality:** SAI Kuteer promotes Love, Peace and Oneness among people, but not the doctrines of any particular religion. Hence it is open to people of all faiths and religions who would like to experience and share these Universal Values with others.

2. Code of Ethics: The public expects a charity to abide by ethical standards that promote the public good. The Governing Board of SAI Kuteer bears the ultimate responsibility for setting ethical standards and ensuring they permeate the organization and inform its practices. As per the guidelines of the Internal Revenue Service, SAI Kuteer has developed a detailed Code of Ethics which will be implemented. A dedicated Ethics Committee will ensure that the Code of Ethics will ensure that the adopted across the operations of SAI Kuteer, which includes the

Board of Directors, Executive Committee members, Registered Volunteers, employees and others associated with SAI Kuteer. The Ethics Committee will also periodically evaluate the code of ethics that describe behavior it wants to encourage and behavior it wants to discourage. The Code of Ethics will serve to communicate and further as strong culture of legal compliance and ethical integrity to all persons associated with SAI Kuteer.

- 3. Whistleblower Policy:** The Internal Revenue Service encourages the Board of Directors to adopt an effective policy for handling complaints and to establish procedures to report in confidence any suspected financial impropriety or misuse of the charity' resources. Such policies are sometimes referred to as *whistleblower* polices. The IRS will review an organization to determine whether insiders or others associated with the organization have materially diverted organizational assets. Accordingly, SAI Kuteer adopts the whistleblower policy and zero tolerance for any deliberate attempts to misuse or divert its assets. Whistleblowers are encouraged to lodge their complaints by all documentable routes of communications, such as in writing (paper or email or fax). Anonymous whistleblowers can also drop off unsigned letters in the "suggestions box" maintained in SAI Kuteer. The complaints will be reviewed on weekly basis along with the suggestions. Any attempt to intimidate or real intimidation of a whistleblower by verbal or written or other means, such as collective threats by the Board Members or officers is a clear violation of Federal and State statutes governing the non-profit and tax-exempted charities. SAI Kuteer has zero tolerance to such violations, and members resorting to such acts will be expelled from the organization after due process.
- 4. Due Diligence and Duty of Loyalty:** The Board of Directors, members of the Executive Committee and other Committees as well as the Registered Volunteers, who represent SAI Kuteer and its mission, are expected to practice due diligence and duty of loyalty in their activities. Due diligence is defined as exercising diligence consistent with the duty of care in good faith, which an ordinary prudent person in a like position would exercise under similar circumstances. Such care should be exercised in a manner the person reasonably believes to be in the best interest of SAI Kuteer.

According to the IRS, the Directors of a charity owe it a duty of loyalty. The duty of loyalty requires a Director to act in the interest of the charity rather than in the personal interest of the Director or some other person or organization. In particular, the duty of loyalty requires a director to avoid conflicts of interest that are detrimental to the charity. Accordingly, SAI Kuteer has adopted a strong written policy of conflict of interest (Appendix A). In addition to the providing procedures for reporting conflict of interest, determining whether a relationship (financial or business) exists, the policy also prescribes a course of action in the event a conflict of interest is identified.

Board of Directors of the SAI Kuteer shall oversee that policies and procedures are in place to ensure that persons involved in the operations of SAI Kuteer are fully aware of the requirements for due diligence and duty of loyalty.

- 5. Transparency and Accountability:** According to the Internal Revenue Service, by making full and accurate information about its mission, activities, finance, and governance publicly available, a charity encourages transparency and accountability to its constituents. The IRS encourages every charity to adopt and monitor procedures to ensure that its forms, such as Form 1023, annual reports, and financial statements, are complete and accurate, posted on its public website, and are made available to the public upon request. Accordingly, the Board of Directors of SAI Kuteer shall adopt and monitor procedures to ensure that all activities, annual reports, financial statements, as well as reports on issues such as conflict of interest, are complete and accurate. The Board of Directors will also ensure that these documents are posted on SAI Kuteer's public website in a timely fashion, and are made available to the public upon request. In addition, the minutes of all meetings will be made available to the members and public upon request.
- 6. Fundraising Policy:** Charitable fund raising is an important source of financial support for SAI Kuteer®. As stated under Article VI: Financial Policy, SAI Kuteer is licensed as an Exempt charity for fundraising by the Utah Division of Consumer Protection. Accordingly, as listed in Part VIII of the IRS Form 1023, SAI Kuteer will undertake fundraising through mail solicitations, email solicitations, personal solicitation, phone solicitations, accepts donations on its website, vehicle or boat or similar donations, foundation grant solicitations, and government grant solicitations. In addition, SAI Kuteer will accept contributions of real property, conservation easements, closely held securities, intellectual property, licenses, royalties, collectibles etc. As per the recommendations of the Internal Revenue Service, SAI Kuteer adopts and monitors policies to ensure that all these fundraising solicitations and activities meet federal and state law requirements, and solicitations materials are accurate, truthful, and candid. All transactions will be kept transparent and recorded accurately. Receipts are issued promptly to the donors. An inventory of all the donated materials and goods will be maintained and the inventory is physically verified once in a year (see below for more details about inventory maintenance). In addition, SAI Kuteer shall keep its fundraising costs reasonable and as low as possible, and will provide information about fundraising costs and practices to donors and the public.
- 7. Investments:** As part of fundraising activity, SAI Kuteer may accept donations made as securities. Such investments need to be approved by the Governing Board only after evaluation that such acceptance is in accordance with applicable state and federal laws. SAI Kuteer shall adopt written policies and procedures to evaluate its participation in investments received as donations, and to safeguard the organization's assets and exemption status if they could be affected by the investments. If needed SAI Kuteer will seek the advice of the outside experts.
- 8. Financial Statements and Audits:** SAI Kuteer ensures that its Governing Board is composed of persons trained and skilled in financial accounting, book keeping in Excel format, state and federal regulations governing the financial matters of tax-exempt charitable organizations. A dedicated Financial Committee composed of qualified individuals will oversee the financial accounting procedures, such as receivables and payments, usage of financial resources, preparation and presentation of quarterly financial statements, investigations into any

discrepancies etc. The Financial Committee will entrust the annual financial auditing to an external, independent and conflict of interest-free CPA (Certified Public Auditor), and preparation of the annual financial statements. The Financial Committee will also ensure that recommendations of the CPA are strictly followed and implemented. The Financial Committee will also ensure the competence and independence of the external CPA necessary to conduct the audit. Every year the Financial Committee will evaluate the continued independence of the CPA and his/her firm. After the audit reports are prepared, the whole report will be uploaded into the SAI Kuteer's public website, and also made available to any person upon request. Finally, the Financial Committee will verify the bank balances every quarter and annually and ensure that the numbers in the financial statements match with the actual deposits in the bank books.

- 9. Inventory Management and Verification of Assets:** SAI Kuteer shall maintain an inventory of all its immovable property and movable assets. An Assets Committee will oversee the inventory maintenance and physical verification of the assets. Immovable property, such as land, buildings, parking lots etc., are recorded and documented in a photographic/video format. The movable assets will be recorded and documented in photographic format and a barcode sticker will be placed on it. For smaller items which can be lost easily, the words "SAI Kuteer" will be etched on them. The inventory records will be stored both in electronic and print format. Once in each year all the inventory will be physically verified by the Assets Committee and a report will be submitted to the Governing Board. If any assets are reported missing, necessary action shall be taken by the Governing Body, which includes reporting to the law enforcement agency. Appropriate methods, such as installation of CCTV cameras insider and outside the SAI Kuteer building will be undertaken to prevent or minimize loss of assets. In addition, the assets will be insured against loss.
- 10. Document Retention Policy:** SAI Kuteer will adopt and follow a detailed document retention policy consistent with good accounting practices and IRS codes. Briefly, documents that need to be retained permanently (e.g., meeting minutes, account etc.) will be stored in both hard copy and electronic formats. Documents that need to be stored for a fixed period of time (e.g., 3 or 5 years) will be converted into electronic format before they are destroyed.

Appendix C: Code of Conduct

SAI Kuteer® is a spiritual and charitable organization based on the teachings of Sai Avatars (Sri Shirdi Sai Baba and Sri Sathya Sai Baba). Thus the emphasis is on spiritual unfoldment and advancement of the individual through selfless service to humanity, rather than on the doctrines of any particular religion or religious activity. The Universal Principles on which SAI Kuteer is based and derives strength are Satya (Truth), Dharma (Right Conduct), Santhi (Peace), Prema (Love) and Ahimsa (Non-violence), which are acceptable to and propagated by all religions. Hence, participation in the SAI Kuteer's activities is subject to the observance of the organization's code of conduct and procedures as laid out below.

1. Members, Registered Volunteers and Office-bearers are expected to cultivate and adhere to the five Universal Principles (Satya, Dharma, Santhi, Prema and Ahimsa).
2. Members, Registered Volunteers and Office-bearers should refrain from the following activities that are detrimental to the healthy operation of SAI Kuteer and may bring bad reputation to it.
 - Discourtesy or rudeness to a fellow participant, volunteer or office-bearer.
 - Using abusive language towards a fellow participant, volunteer or office-bearer.
 - Verbal, physical or visual harassment of a fellow participant, volunteer or office-bearer.
 - Actual or threatened violence toward any individual or group.
 - Conduct endangering the life, safety, health or well-being of others.
 - Bullying or taking unfair advantage of any participant.
 - Failure to cooperate with the requests of an authorized supervisor/leader/mentor/volunteer.
 - Failure to follow any policy or procedure of SAI Kuteer, including dress code.
 - Failure to understand, respect and contribute to the organizational culture that promotes spiritual unfoldment and selfless service.
 - Falsifying or distorting or manipulating information about SAI Kuteer.
 - Failure to comply with applicable Federal, State and local laws, regulations and fiduciary responsibilities in all operations of SAI Kuteer.
 - Accepting commissions, gifts, payments, loans, promise of future benefits or other items of value from anyone who has or may seek some benefit from SAI Kuteer in return.
 - Participating in SAI Kuteer's activities while under influence of alcohol or illegal drugs.
 - Possession or use of alcoholic beverages or illegal drugs on SAI Kuteer's property.
 - Bringing onto SAI Kuteer's property dangerous or unauthorized materials such as explosives, firearms, weapons or other similar items.
3. The Governing Body of SAI Kuteer reserves the right to deny admission to any individual, be it a Member, Volunteer, Director, Patron, Trustee, Benefactor and any type of other participant who repeatedly violates the Code of Conduct despite verbal requests, and written warnings. Continued admission to SAI Kuteer is not a right of any one, but a privilege that one has to earn by arduously following the Code of Conduct and thus showing dedication to the teachings of Sai Avatars.

4. Members, Registered Volunteers, and all office-bearers are expected to read and sign this Code of Conduct at the time of registration and/or taking office.

I have read and I understood the SAI Kuteer's Code of Conduct. I agree to abide by the rules described above and understand that I may be removed as a participant if I violate any of these rules.

Print Name: _____

Signature _____

Date _____

END OF THE DOCUMENT