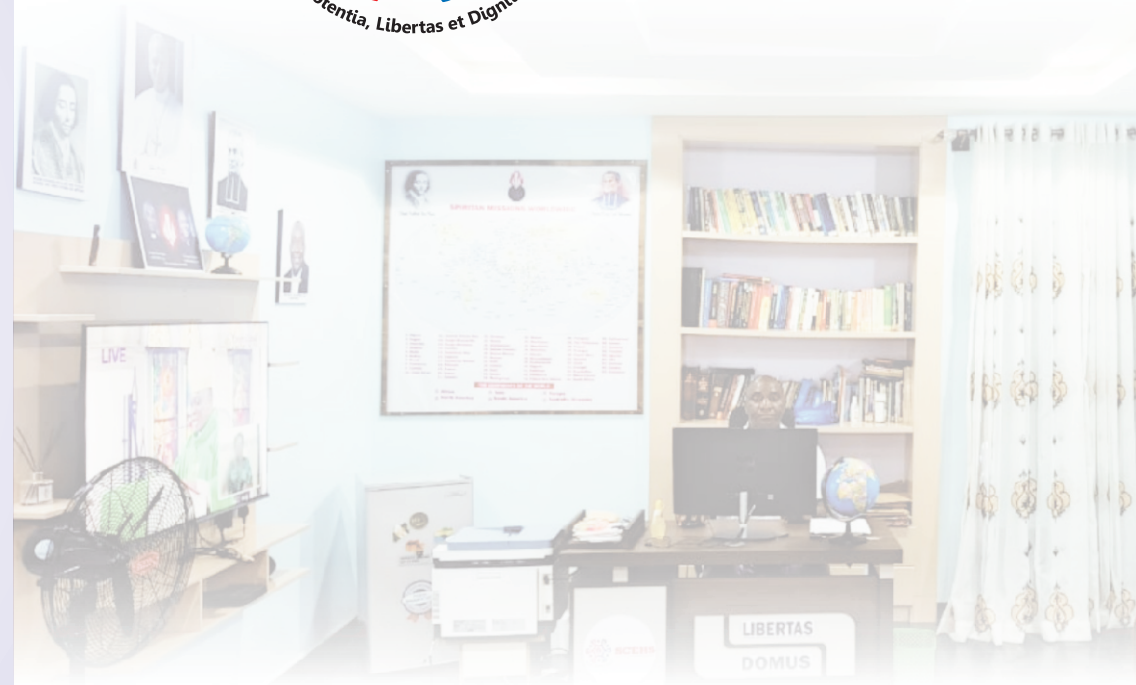




BYLAWS OF SPIRITAN CENTRE FOR EMPOWERMENT AND HUMANITARIAN SUPPORT, MAKURDI

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Table of Contents

Preamble.....	2
ARTICLE 1 – NAME.....	2
ARTICLE 2 – AIMS & OBJECTIVES.....	2
ARTICLE 3 – OFFICES.....	3
ARTICLE 4 - MEMBERSHIP.....	3
ARTICLE 5 – DEDICATION OF ASSETS.....	4
ARTICLE 6 – BOARD OF TRUSTEES.....	4
ARTICLE 7- GOVERNING COUNCIL- GC.....	5
ARTICLE 8 – OFFICERS.....	10
ARTICLE 9 – EXECUTIVE DIRECTOR- ED.....	11
ARTICLE 10 – FINANCIAL ADMINISTRATOR- FA.....	12
ARTICLE 11 - MEETINGS OF THE ORGANIZATION.....	13
ARTICLE 12 – COMMITTEES.....	14
ARTICLE 13 - STANDARD OF CARE.....	17
ARTICLE 14 – EXECUTION OF CORPORATE INSTRUMENTS.....	21
ARTICLE 15 – RECORDS AND REPORTS.....	21
ARTICLE 16 – FISCAL YEAR.....	23
ARTICLE 17 – AMENDMENTS AND REVISIONS.....	24
ARTICLE 18 – ORGANIZATION SEAL.....	24
ARTICLE 19 – CONSTRUCTION AND DEFINITIONS CERTIFICATE OF SECRETARY.....	25

Preamble

This Bylaw shall complement the Constitution of the organisation registered with the Corporate Affairs Commission and shall be construed in accordance with the laws of the Federal Republic of Nigeria. In the event of a direct conflict between the provisions of these Bylaws and the Constitution of the Organisation, the provisions of the Constitution shall prevail.

ARTICLE 1 – NAME

The legal name of the Organization is **Spiritan Centre for Empowerment and Humanitarian Support, Makurdi**, and shall herein be referred to as *Libertas Domus*- Freedom House or *The Organization*

ARTICLE 2 – AIMS & OBJECTIVES

The aims and objectives of *Libertas Domus* includes:

- a) Establishing a systematic, predictable, people centred and context specific capacity building (individual and organization) structure for sustainable development.
- b) Facilitating a coherent humanitarian response that contributes to community resilience and promotes concrete protection outcomes
- c) Promoting durable solutions to climate change, agriculture and food security issues
- d) Establishing social infrastructures for the empowerment of local people
- e) facilitating change through advocacy by providing support to local people to become more involved in important decisions about their life.
- f) Encouraging domestic resource mobilization and strategic analysis of risks and trends to adapt to an evolving society.

Other purposes for which this Organization has been established are as follows:

To improve the human condition and the status of communities that are bypassed and left behind in the implementation of the existing global and regional blue prints including the United Nations Sustainable Development Goals (SDGs), the African Union's (AU), Agenda 2063- The Africa We Want and other Regional Economic Community Initiatives.

In addition, this Organization has been formed for the purpose of performing all things incidental to, or appropriate in, the foregoing specific and primary purposes. However, the Organization shall not, except to an insubstantial degree, engage in any activity or the exercise of any powers which are not in furtherance of its primary non-profit purposes.

The Organization shall hold and may exercise all such powers as may be conferred upon any non-profit organization by the laws of Nigeria, and as may be necessary or expedient for the administration of the affairs and attainment of the purposes of the Organization. At no time and in no event, shall the Organization participate in any activities which have not been permitted to be carried on by the Organization.

ARTICLE 3 – OFFICES

The principal office of the Organization shall be located at **No. 30, Joe Nyam Road, Makurdi, Benue State, Nigeria.**

The Organization has Board of Trustees and other offices: the Governing Council, the Executive Director and the Financial Administrator.

ARTICLE 4 – MEMBERSHIP

The membership of the organisation shall be open to all who are members of the Congregation of the Holy Ghost Fathers and Brothers, regardless of ethnicity, race, creed or national origin. Any person of good moral character and integrity who shares and identifies with the aspirations, aims and objects of the organisation shall be eligible for membership, regardless of ethnicity, sex, race, creed or national origin.

No person shall become a member unless membership status has been conferred upon such person(s) by the Governing Council and/or members in a General Meeting

Further regulations relating to membership of the organization and the process of submitting applications for membership may be made from time to time by the Governing Council

The Secretary of the Board shall keep a register of the members of the Organization..

ARTICLE 5 – DEDICATION OF ASSETS

The properties and assets of the Organization are irrevocably dedicated to and for non-profit purposes only. No part of the net earnings, properties, or assets of this Organization, on dissolution or otherwise, shall inure to the benefit of any person or any member, director or officer of this Organization. On liquidation or dissolution, all remaining properties and assets of the Organization shall be given to the Congregation of the Holy Spirit, which is the legal owner of the Organisation.

ARTICLE 6 – BOARD OF TRUSTEES

The Organisation shall be composed of a minimum of 2 (two) and a maximum of 15 (fifteen) Board of Trustees members, who are members of the Congregation of the Holy Ghost Fathers and Brothers.

General Powers and Responsibilities

The Board of Trustees' main responsibilities include establishing and supporting the institutions vision and mission, acting as the legal owners of the organisation as well as the Organization's properties, ensuring the organisation is sustainable, evaluating performance, supporting staff and reviewing and creating policies.

Roles and Responsibilities of a Board of Trustees

The Board of Trustees' primary responsibilities is to uphold the fiduciary duty to protect all of the Organization's assets and funds in trust. The overarching fiduciary duty includes the duties of care,

obedience, and loyalty, which means that a trustee must place the Organization's interests above their own when making decisions on behalf of the organization.

Trustees must avoid conflicts of interest as much as possible and should disclose any information that could suggest self-dealing. For example, if the board is deciding whether a contract should be awarded to a particular vendor, none of the trustees should hold an interest in that vendor. Such intermingling of affairs would likely be an unacceptable conflict of interest even if other board members sign off on it.

While fulfilling its fiduciary duty, the board manages its affairs and makes decisions to protect the stakeholders' best interests. Such decisions may include how to invest assets, the choice of institutional manager, and the pursuit of specific investment options.

While day-to-day management of the Organization is usually more the responsibility of staff, volunteers, and other management, the board of trustees focuses on larger and broader decisions that affect the Organization. Such issues may include the Organization's overall mission and direction and other strategic planning matters.

Meetings of Trustees

The Trustees may meet as often as they deem fit to ensure the efficient discharge of their functions in accordance with extant laws. The Quorum of Trustee meetings shall be two-third (2/3) of the Trustees of the Organization.

ARTICLE 7- GOVERNING COUNCIL- GC

General Powers and Responsibilities

The Organization shall be governed by a Governing Council, which has all the rights, powers, privileges and limitations of liability of directors of a non-profit corporation. The GC shall establish policies and directives governing the programs of the Organization and shall delegate to the Executive Director and Organization staff, subject to the provisions of these Bylaws, authority and responsibility to see that the policies and directives are appropriately followed.

Number and Qualifications

The GC shall have up to maximum number of nine (9) members, but no fewer than four (4) members. The number may be increased beyond nine members or decreased but not less than four (4) members by the affirmative vote of a majority of members in a General Meeting. A GC member need not be a resident of Makurdi or citizen of Nigeria.

In addition to the regular membership of the GC, representative of such other Organizations or individuals, as the GC may deem advisable to elect shall be *Ex-Officio GC Members*, but shall not have voting power, shall not count as one of the regular members, and shall not be eligible for office.

Compensation

The GC shall receive no compensation other than reasonable expenses. However, provided the compensation structure complies with Sections relating to “Contracts Involving GC Members and/or Officers” as stipulated under these Bylaws, and nothing in these Bylaws shall be construed to preclude any GC Member from serving the Organization in any other capacity and receiving compensation for services rendered.

Elections

Except for filling vacancies, all GC members shall be appointed by and/or elected at the Annual General Meetings

Term of Member

All elections and/or appointments to the GC shall be for a term of three (3) years, renewable for another term. However, a GC member may be eligible for re-election on grounds of merit, as may be decided by members of the organization in a General Meeting.

Vacancies

A vacancy may exist at the occurrence of the following conditions:

- a) The death, resignation, or removal of any member;
- b) The declaration by resolution of the GC of a vacancy in the office of a member who has been declared of unsound mind by a

final order of court, convicted of a felony, or has missed three (3) consecutive meetings of the GC;

c) An increase in the authorized number of GC members.

Except as provided in this paragraph, any GC member may resign effective upon giving written notice to the Chairperson of the GC or the secretary, unless the notice specifies a later time for the effectiveness of the resignation. If the resignation is effective at a future time, a successor may be designated to take office when the resignation becomes effective. Unless the Chairperson or the council is first notified, no member may resign when the Organization would then be left without a duly elected member in charge of its affairs.

Any vacancy may be filled by vote of a majority of the council members in office, whether or not the number in office is less than a quorum, or by vote of a sole remaining member. No reduction of the authorized number of members shall have the effect of removing any member before his or her term of office expires.

A member elected to fill a vacancy shall be elected for the unexpired term of his or her predecessor in office.

Any member appointed to fill a vacancy shall be approved/confirmed by members in a general meeting.

Resignation

Each GC member shall have the right to resign at any time upon written notice thereof to the GC Chair or Secretary of the council. Unless otherwise specified in the notice, the resignation shall take effect upon receipt thereof, and the acceptance of such resignation shall take effect upon receipt thereof, and the acceptance of such resignation shall not be necessary to make it effective.

Removal

A GC member may be removed, with or without cause, at any duly constituted meeting of the organization or GC meeting, by the affirmative vote of a majority of then-serving GC members. Where the latter is the case, such removal shall be sanctioned by members in a general meeting.

Meetings

The GC's regular meetings shall be held twice a year. Time and place shall be determined by the Chair. The Chair or any four regular GC members may call a special meeting with five (5) to ten (10) days' written notice provided to each member of the council. The notice shall be served upon each member through hand delivery, email or the council's official WhatsApp page. The person(s) authorized to call such special meetings may also establish the place (with due consideration of members location) the meeting is to be conducted, so long as it is a reasonable place in which to hold any special meeting of the Board.

Minutes

The Secretary shall be responsible for the recording of all minutes of each and every meeting of the GC in which business shall be transacted in such order as the GC may determine from time to time. However, in the event that the Secretary is unavailable, the Chair shall appoint an individual to act as Secretary at the meeting. The Secretary, or the individual appointed to act as Secretary, shall prepare the minutes of the meetings which shall be delivered to the Organization to be placed in the minute books of the Organization and a copy of which is to be delivered to each council member through email within five (5) business days after close of each GC meeting.

Action by Written Consent

Any action required by law to be taken at a meeting of the GC, may be taken without a meeting if consent in writing setting for the action so taken shall be signed by all GC members. Such consent shall be placed in the minute book of the Organization and shall have the same force and effect as a unanimous vote of the GC taken at an actual meeting. The GC members' written consent may be executed in multiple counterparts or copies, each of which shall be deemed an original for all purposes. In addition, facsimile signatures and electronic signatures or other electronic "consent click" acknowledgments shall be effective as original signatures.

Quorum

At each meeting of the GC or Committees, the presence of (a) six (6) members or (b) two-third (2/3) of the members currently serving on the

council shall constitute a quorum for the transaction of business. If at any time the GC consists of an even number of members and a vote results in a tie, then the vote of the Chair shall be the deciding vote. The act of the majority of the GC members servicing on the Council or Committees and present at a meeting in which there is a quorum shall be the act of the Council or Committees, unless otherwise provided by the Constitution, these Bylaws, or a law specifically requiring otherwise. If a quorum is not present at a meeting, the GC members present may adjourn the meeting from time to time without further notice until a quorum shall be present. However, a GC member shall be considered present at any meeting of the Council or Committee if during the meeting he or she is in an online communication with the other GC members participating in the meeting.

Proxy

A GC member who is unable to attend a meeting of the Council or a Committee may vote by written proxy given to any other voting member of the Council or Committee or designated staff member who is in attendance at the meeting in question. However, a vote by proxy shall not be counted toward the number of GC members needed to be present to constitute a quorum for the transaction of business. No proxy shall be valid after three months from the date of execution. Each proxy shall be revocable unless expressly stated therein to be irrevocable or unless made irrevocable by law.

Member Attendance

An elected GC Member who is absent from three (3) consecutive regular meetings during a fiscal year shall be encouraged to re-evaluate with the Chair his/her commitment to the Organization. The Council may deem a member who has missed three (3) consecutive meetings without such a re-evaluation with the Chair to have resigned from the Board.

ARTICLE 8 – OFFICERS

Officers and Duties

Members in a General Meeting shall elect officers of the Organization which shall include a Chairperson, a Vice Chairperson, a Secretary, and a Treasurer, and such four (4) other officers as the organization may designate by resolution. The same person may hold any number of offices, except that neither the Secretary nor the Treasurer may serve concurrently as the chairperson of the Council. In addition to the duties in accordance with this Article, officers shall conduct all other duties typically pertaining to their office and other such duties required by these bylaws, subject to control of the General Meeting, and they shall perform any other such additional duties which the General meeting may designate from time to time.

The officers shall be selected by members at Annual General Meetings, and shall serve the needs of the Organization, subject to all the rights, if any, of any officer who may be under a contract of employment. All officers have the right to resign at any time by providing notice indicated in Article 7.

Any and all vacancies, in any office because of death, resignation, disqualification, removal or for any other cause, shall be filled in accordance to the herein prescribed bylaws for regular appointments to such office. The compensation, if any, of the officers shall be fixed or determined by resolution of the GC.

Chairperson of the Council

It shall be the responsibility of the Chairperson of the Council, when present, to preside over all meetings of the GC and Executive Committee. The Chairperson is authorized to execute, in the name of the Organization, any and all contracts or other documents which may be authorized, either generally or specifically, by the Council to be executed by the Organization.

Vice Chairperson of the Council

In the absence of, or in the event of his/her inability or refusal to act, it shall then be the responsibility of the Vice Chairperson to perform all the duties of the Chairperson, and in doing so shall have all authority

and powers of, and shall be subject to all of the restrictions on, the Chairperson. The Vice Chairperson shall also carry out all such duties and tasks as may be assigned to him by the President.

Secretary

The secretary, or his/her designee, shall be the custodian of all records and documents of the Organization which are required to be kept at the principal office of the Organization. He/she shall act as secretary at all meetings, and shall keep the minutes of all such meetings in books proposed for that purpose. He/she shall attend to the giving and serving of all notices of the Organization, and shall see that the seal of the Organization is affixed to all documents, the execution of which on behalf of the Organization under its seal is duly authorized in accordance with the provisions of these bylaws.

Treasurer

The treasurer shall have the responsibility of keeping and maintaining adequate and accurate accounts of all business transactions of the Council, including accounts of its receipts, disbursements.

ARTICLE 9 – EXECUTIVE DIRECTOR- ED

Executive Director

The Executive Director shall be appointed and removed by the GC.

It shall be the responsibility of the ED, in general, to supervise and conduct all activities and operations of the Organization, subject to the control, advice and consent of the GC. He/she shall keep the GC completely informed and shall freely consult with it in relation to all activities of the Organization, and shall see that all orders and/or resolutions of the GC are carried out to the effect intended.

The ED shall be empowered to act, speak for, or otherwise represent the Organization between meetings of the GC. The ED shall be responsible for the hiring and firing of all personnel and shall be responsible for keeping the Council informed at all times of staff performance and for implementing any personnel policies which may be adopted and implemented by the GC.

The ED, shall at all times, report to the GC about deposit, disburse and account for all funds of the Organization; to execute in the name of the Organization all contracts and other documents authorized either generally or specifically by the GC to be executed by the Organization, and to negotiate any and all material business transactions of the Organization.

ARTICLE 10 – FINANCIAL ADMINISTRATOR- FA

Financial Administrator

The Financial Administrator shall be appointed and removed by the GC.

It shall be the responsibility of the FA to keep and maintain, or cause to be kept and maintained, adequate and accurate accounts of all the properties and business transactions of the Organization, including accounts of its assets, liabilities, receipts, disbursements, gains, losses, capital, retained earnings, and other matters customarily included in financial statements.

The FA shall be responsible for ensuring the deposit of, or cause to be deposited, all money and other valuables as may be designated by the GC. Furthermore, the FA shall disburse, or cause to be disbursed, the funds of the Organization, as may be ordered by the GC, and shall render to the GC whenever they request it, an account of all the FA's transactions and of the financial condition of the Organization.

The FA shall give the Organization a bond, if so requested and required by the GC, in the amount and with the surety or sureties specified by the Council for faithful performance of the duties of the FA's office and for restoration to the Organization of all its books, papers, vouchers, money and other property of every kind in the FA's possession or under the FA's control upon the FA's death, resignation, retirement, or removal from office. The Organization shall pay the cost of such bond.

ARTICLE 11 - MEETINGS OF THE ORGANIZATION

Annual General Meeting (AGM)

There shall be an Annual General Meeting of the organization once in every year for the purpose of conducting the following business: *Presentation and adoption of the annual report of the activities of the Organization;*

Presentation and adoption of the annual financial statement and auditor's account;

Such other businesses as shall have been communicated to the Secretary and included in the notice of the meeting by the Secretary to members. Notwithstanding this provision, however, any other business which shall not have been communicated to the Secretary but which is proposed by at least 80% of the members of the organization present at the Annual General Meeting shall be conducted.

The AGM of the organization shall be convened by the Secretary of the GC upon the resolution of the GC. The Secretary of the GC shall at least fourteen (14) days before the AGM send the Trustees, the GC, and every member of the organization, notice of the meeting stating the date, time and venue of the meeting and the business to be conducted.

Quorum for AGM

The quorum for the AGM of the organization shall be half (1/2) of the total number of members of the organization present at the meeting in person or by proxy, provided that where the number of members is not a multiple of two, then, the number before half shall be the quorum.

Extraordinary General Meeting (EGM)

An Extraordinary General Meeting of the organization may be requisitioned by the Trustees, members of the GC, or a number of members of the organization representing more than two-thirds of the total members of the organization, to deal with emerging and/or matters requiring urgent attention.

Notice of an EGM shall not be less than 7 (seven) days and shall contain the business to be conducted, date, time and venue.

Quorum for EGM

The quorum for the EGM shall be one-third (1/3) of the total number of members of the organization present at the meeting in person or by proxy, provided that where the number of members is not a multiple of three, then, the number nearest to one-third shall be the quorum.

Resolutions

Resolutions at the AGM and EGM shall be passed by a simple majority of the members present and voting.

Venue of Meetings

All the meetings of the Organization, Trustees, GC and Committees may be held physically or virtually.

Power of members in a General Meeting

The highest decision-making body of the organization shall be the members in a general meeting. The decision of members in a general meeting on all matters shall be final.

ARTICLE 12 – COMMITTEES

Committees

The GC may, by resolution adopted by a majority of the members then in office, provided that a quorum is present, designate one or more committees to exercise all or a portion of the authority of the GC, to the extent of the powers specifically delegated in the resolution of the GC or in these bylaws. Each such committee shall consist of two (2) or more members, and may also include persons who are not on the Council, to serve at the pleasure of the GC. The GC may designate one or more alternative members of any committee, who may replace any absent member at any meeting of the committee. The appointment of members or alternate members of a committee required the vote of a majority of the GC members in office, provided that a quorum is present. The GC may also designate one or more advisory committees

that do not have the authority of the GC. However, no committee, regardless of GC resolution, may:

- a) Approve of any action that, pursuant to applicable Law, would also require the affirmative vote of the members if this were a membership.
- b) Fill vacancies on, or remove the members of the GC, or in any committee that has the authority of the GC.
- c) Fix compensation of the members serving on the Council or on any committee.
- d) Amend or repeal the any Article of these bylaws or adopt new bylaws.
- e) Amend or repeal any resolution of the GC that by its express terms is not so amendable or repealable.
- f) Appoint any other committees of the GC or their members.
- g) Approve a plan of merger; consolidation; voluntary dissolution; bankruptcy or reorganization; or for the sale, lease, or exchange of all or considerably all of the property and assets of the Organization otherwise than in the usual and regular course of its business; or revoke any such plan.
- h) Approve any self-dealing transaction, except as provided pursuant to law.

Meetings and Actions of Committees

Meetings and actions of all committees shall be governed by, held and taken in accordance with, the provisions of Article 7 - GC of these bylaws, concerning meetings and actions of the GC, with such changes in the context of those bylaws as are necessary to substitute the committee and its members for the GC and its members, except that the time for regular meetings of committees may be determined either by

resolution of the GC or by resolution of the committee. Special meetings of committees may also be called by resolution of the GC. Notice of special meetings of committees shall also be given to any and all alternate members, who shall have the right to attend all meetings of the committee. Minutes shall be kept of each meeting of any committee and shall be filed with the Organisation records. The GC may adopt rules not inconsistent with the provisions of these bylaws for the meetings of any committee.

Executive Committee

The GC may appoint an Executive Committee composed of a minimum of at least two (2) or more GC members, to serve as the Executive Committee of the Council. The Executive Committee, unless limited in a resolution of the Council, shall have and may exercise all the authority of the GC in the management of the business and affairs of the Organization between meetings of the Council and shall exercise oversight control over the ED. The Secretary of the Organization shall be a member of the Executive Committee and shall send to each GC member a summary report of the business conducted in any meeting of the Executive Committee.

Audit Committee

The GC, at its sole discretion, shall appoint an Audit Committee, which shall otherwise govern the committee's operations, and of which the committee may be comprised of one or more persons of which may include persons other than Chair of the Organization.

The membership of the Audit Committee shall not include the following persons:

- a) The Chairperson of the Organization;
- b) The Treasurer of the Organization;
- c) Any employee of the Organization; or
- d) Any person with a material financial interest in any entity doing business with the Organization.

In the event that the Council should appoint a Finance Committee, the members of said Finance Committee must comprise less than one-half

(1/2) of the membership of the Audit Committee and the Chair of the Finance Committee shall not serve on the Audit Committee.

The Audit Committee shall make recommendations to the GC regarding the hiring and termination of an auditor, who shall be an independent certified public accountant, and may be authorized by the GC to negotiate the auditor's salary.

The Audit Committee shall consult with the auditor to assure its members that the Organizations financial affairs are in order and after review shall determine whether to accept the audit.

It shall be the responsibility of the Audit Committee to ensure that the auditor's Firm adheres to the standards for auditor independence, as set forth in the latest revision of the Government Auditing Standards.

ARTICLE 13 - STANDARD OF CARE

General

In the performance of the duties of a Chair, he/she shall be entitled to rely on information, opinions, reports or statements, including financial statements and other financial data, in each case prepared or presented by:

- a) One or more officers or employees of the Organization whom the Chair deems to be reliable and competent in the matters presented;
- b) Counsel, independent accounts or other persons as to the matters which the Chair deems to be within such person's professional or expert competence; or
- c) A committee upon which the Chair does not serve, as to matters within its designated authority, which committee the Chair deems to merit confidence.

So long as in any such case, the Chair acts in good faith, after reasonable inquiry when the need may be indicated by the circumstances and without knowledge that would cause such reliance to be unwarranted.

Loans

The Organization shall not make any loan of money or property to any Council member, unless approved by the GC; provided, however, that the organization may advance money to a member of the Organization or any subsidiary for expenses reasonably anticipated to be incurred in the performance of the duties of such person so long as such individual would be entitled to be reimbursed for such expenses absent that advance.

Conflict of Interest

The purpose of the Conflict of Interest policy is to protect the Organization's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of one of its members, or that might otherwise benefit the private interest of one of the Council members, or that might otherwise result in a possible excess 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 and is not intended as an exclusive statement of responsibilities.

Duty to Disclose

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

Establishing a Conflict of Interest

After the disclosure of the financial interest and all material facts, and after any discussion with the interested person, the interested person shall leave the GC meeting while establishing a conflict of interest is discussed and voted upon. The remaining GC members shall decide if a conflict of interest exists.

Addressing Conflict of Interest

In the event that the GC should establish that a proposed transaction or arrangement establishes a conflict of interest, the GC shall then proceed with the following actions:

- a) Any interested individual may render a request or report at the GC meeting, but upon completion of said request or report the individual shall be excused while the Board discusses the information and/or material presented, and then votes on the transaction or arrangement proposed involving the possible conflict of interest.
- b) The Chairperson of the Council shall, if deemed necessary and appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c) After exercising due diligence, the GC shall determine whether the Organization 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 GC shall determine by a majority vote of the disinterested members whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. It shall make its decision as to whether to enter into the transaction arrangement in conformity with this determination.

Violations of Conflict of Interest Policy

Should the GC have reasonable cause to believe an interested person has failed to disclose actual or possible conflicts of interest, the GC shall then inform the interested person of the basis for such belief and afford the interested person an opportunity to explain the alleged failure to disclose.

If, after hearing the interested person's explanation and after making further investigation as may be warranted in consideration of the circumstances, the GC determines the interested person intentionally failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Procedures and Records

All minutes of the Board Meetings, when applicable, shall contain the following information:

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

Annual Statements

Each Council member, principal officer and member of a committee with GC delegated powers shall annually sign a statement 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 tax exemption it must carry out only its objectives, which accomplish one or more of its tax-exempt purposes.

Mutual Directors

No contract or transaction between the Organization and any non-profit Organization, of which one or more of its Council members hold a principal position, is void or voidable because such member(s) are present at a meeting of the Council which authorizes, approves, or ratifies the contract or transaction if the material facts as to the

transaction and as to such member's other directorship or interest are fully disclosed or known to the GC and the GC authorizes, approves, or ratifies the contract or transaction in good faith by a vote sufficient without counting the vote of the common member(s), or if the contract or transaction is just and reasonable as to the Organization at the time it is authorized, approved or ratified.

ARTICLE 14 – EXECUTION OF CORPORATE INSTRUMENTS

Execution of Corporate instruments

The President and the Secretary are official signatories of the Organization's official documents. However, the GC may, in its discretion, determine the method and designate the signatory officer or officers or other person or persons, to execute any corporate instrument or document, except when otherwise provided by law, and such execution or signature shall be binding upon the Organization.

All checks and drafts drawn on banks or other depositories on funds to the credit of the Organization, or in special accounts of the Organization, shall be signed by such person or persons as the GC shall authorize to do so.

Loans and Contracts

No loans or advances shall be contracted on behalf of the Organization and no note or other evidence of indebtedness shall be issued in its name unless and except as the specific transaction is authorized by the GC. Without the express and specific authorization of the GC, no officer or other agent of the Organization may enter into any contract or execute and deliver any instrument in the name of and on behalf of the Organization.

ARTICLE 15 – RECORDS AND REPORTS

Maintenance and Inspection of Articles and Bylaws

The Organization shall keep at its principal office the original or a copy of its Constitution and bylaws as amended from time to time, which shall be accessible at all reasonable times during office hours.

Maintenance Records of Tax Exemption Certificates

The Organization shall affix at a conspicuous place at its principal office, a copy of its tax exemption certificate .

Maintenance and Inspection of Other Corporate Records

The Organization shall keep adequate and correct books and records of accounts, and written minutes of the proceedings of the GC and committees. All such records shall be kept at a place or places as designated by the GC and committees, or in the absence of such designation, at the principal office of the Organization. The minutes shall be kept in written or typed form, and other books and records shall be kept either in written or typed form or in any form capable of being converted into written, typed, or printed form. Upon leaving office, each officer, employee, or agent of the Organization shall turn over to his or her successor or the Chairperson, in good order, such Organization monies, books, records, minutes, lists, documents, contracts or other property of the Organization as have been in the custody of such officer, employee during his or her term of office.

Every member of the Council shall have the absolute right at any reasonable time to inspect all books, records and documents of every kind and the physical properties of the Organization and each of its affiliates.

Preparation of Annual Financial Statements

The Organization shall prepare annual financial statements using generally accepted accounting principles. Such statements shall be audited by an independent certified public accountant, in conformity with generally accepted accounting standards, under supervision of the Audit Committee established by these bylaws. The Organization shall make these financial statements available to the Congregation of the provincial Superior of the Holy Ghost Fathers, Province of Nigeria North East after the close of the fiscal year to which the statement relates.

Reports

The GC shall ensure an annual report is to be sent to all members within one month after the end of the Organization's fiscal year, and which

shall contain the following information:

- a) The assets and liabilities, including the trust funds, of the Organization at the end of the fiscal year.
- b) The principal changes in assets and liabilities, including trust funds, during the fiscal year.
- c) The expenses or disbursements of the Organization for both general and restricted purposes during the fiscal year.

The report shall be accompanied by any pertinent report of independent accountants.

ARTICLE 16 – FISCAL YEAR

The fiscal year for this Organization shall begin from January and shall end in December yearly.

ARTICLE 17 – AMENDMENTS AND REVISIONS

These bylaws may be adopted, amended or repealed by the vote of the GC in office. Such action is authorized only at a duly called and held meeting of the GC for which written notice of such meeting, setting forth the proposed bylaw revisions with explanations thereof, is given in accordance with these bylaws. Any provision that receives a simple majority votes of the members of the GC stands adopted, amended or repealed, as the case may be.

ARTICLE 18 – ORGANIZATION SEAL

The GC may adopt, use and alter the Organization's seal. The seal shall be kept at the principal office of the Organization in the custody of the Secretary. Failure to affix the seal to any Organization instrument, however, shall not affect the validity of that instrument.

ARTICLE 19 – CONSTRUCTION AND DEFINITIONS

Without limiting the generality of the foregoing, reference to the masculine gender includes the feminine, the singular number includes the plural and the plural number includes the singular, and the term “person” includes Organization as well as a natural person. If any competent court of law shall deem any portion of these bylaws invalid or inoperative, then so far as is reasonable and possible (i) the remainder of these bylaws shall be considered valid and operative, and (ii) effect shall be given to the intent manifested by the portion deemed invalid or inoperative.

CERTIFICATE OF SECRETARY

I, Fr. John Tavershima AGBERAGBA, C.S.Sp, certify that I am the current elected Secretary of this Organization, and the above bylaws, consisting of fourteen (18) pages, are the bylaws of this Organization as adopted by the Governing Council on this 20th day of December, 2025, and that they have not been amended or modified since the above.

EXECUTED on this 20th day of December, 2025, in Makurdi, Benue State.

Secretary's Signature

Status: Approved by the Governing Council

Chairperson – Fr. Samuel Terwase **UDOGBO**, C.S.Sp

Sign and Seal:

