

1985

Bezerra de Menezes Kardecian
Spiritist Association Inc

BOD

BMSKA Statutes Original version in English

[STATUTES OF BEZERRA DE MENEZES KARDECIAN SPIRITIST ASSOCIATION]

This document represents the original statutes of conduct for the BMKSA spirit center.

CHAPTER I - NAME, DURATION, DOMICILE, HEADQUARTERS AND VENUE

ART. 1

- CASA ESPIRITA KARDECIANA “BEZERRA DE MENEZES”, founded on April 18, 1985, by Benjamin B. Rodriguez and others, is a civil society of scientific, philosophical and religious character, beneficent, educational, cultural, welfare and social promotion, non-profit, of indefinite duration, and has its domicile and headquarters at 8370 West Flagler # 226, Miami, Florida, 33144, with venue in the city of Miami, State of Florida.

CHAPTER II - PURPOSES

ART. 2

- The purposes of the institution are:
 - a) To study spiritism and spread its doctrinal teachings without limit, by all means offered by the written, spoken and exemplified word in accordance with the methods established in the Codification of Allan Kardec and in the subsidiary works;
 - b) Promote the practice of spiritual, moral and material charity, by all means available, for the benefit of all, without distinction of people, race, color, political creed, social position or religion; and
 - c) Carrying out assistance and social promotion in general.

ART. 3

- For the purpose of becoming more and more integrated in the organization of Spiritism and in obedience to the purposes of being connected by the bonds of solidarity and Christian fraternity to all the members of the American Spiritist Collectivity, maintaining with them unity of views and uniformity of doctrinaire orientation and, also, combining its efforts with theirs, in a harmonic action in favor of the ascending of the Spiritist Doctrine, the institution will be affiliated to the Florida Kardecist Spiritist Federation.

CHAPTER III - MEMBERS, THEIR RIGHTS AND DUTIES

ART. 4

- The institution has the following membership categories:
 - a) Founders
 - b) Contributors
 - c) Staff
 - d) Cooperators

PARAGRAPH 1

- Founders are the partners who participated in the foundation of the institution.

PARAGRAPH 2

- Contributors are individuals, over 18 (eighteen) years old or emancipated, who join the institution, accepting its statutory and regimental prescriptions.

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PARAGRAPH 3

- Effective are founding members, taxpayers and cooperators belonging to the membership for more than 1 (one) year, and whose names are approved by the Executive Board and ratified by the Deliberative Council (DC), given the services provided to the institution.

PARAGRAPH 4

- Cooperators are legal or physical persons, over 18 (eighteen) years old or emancipated, who join the institution to collaborate in the execution of its various activities.

PARAGRAPH 5

- The admission of members shall be made through a proposal subscribed by a member in full enjoyment of his or her rights, and shall only take place after its approval at a meeting of the Executive Board.

PARAGRAPH 6

- The member contributes monthly with the amount fixed by the Executive Board, or with an amount higher than that, at his discretion, excluding the cooperating member.

PARAGRAPH 7

- Members who are obliged to contribute financially and who delay the payment of monthly fees for more than 6 (six) consecutive months will be considered as resigning from membership.

ART. 5

- The rights of the partners are:
 - a) Take part and discuss the matters presented at the General Meetings, vote and be voted, when effective partner;
 - b) Attend the headquarters and enjoy the benefits provided for in the statutory and regimental rules;
 - c) Propose new members; and
 - d) Attend public and private meetings when authorized.

ART. 6

- The duties of members are in full enjoyment of their rights:
 - a) Comply with the legal, statutory and regimental provisions, as well as the resolutions that, according to those provisions, the Executive Board and its President take;
 - b) Participate in the Secretariat to change the addresses of the residence and the place of work;
 - c) Provide the institution with any spiritual, moral and material competition that is possible; and
 - d) Accept the positions and duties for which he is elected or appointed, exercising them with dedication and goodwill.

CHAPTER IV – ADMINISTRATION

ART. 7

- Management bodies of the institution are:
 - a) General Assembly (GA)
 - b) Deliberative Council (DC)
 - c) Fiscal Council (FC) and
 - d) Executive Board (ED)

CHAPTER V - THE GENERAL ASSEMBLY (GA)

ART. 8

- The General Assembly (GA) is the highest organ of the institution, composed of members in full enjoy their rights, and will meet in the form of the Annual General Meeting (AGM), annually, on a day to be designated by the Executive Board, in the month of December, by means of a prior call notice, made to the members, and / or through the press, made by the President, with a minimum of 5 (five) days in advance, for the purposes included in the call.

PARAGRAPH 1

- The Ordinary General Meeting shall be considered to have been legally installed, on first call, when half and one more of the effective members are present, in full enjoyment of their rights and, on second and last call, 30 (minutes) later, with any number of the partners mentioned above.

PARAGRAPH 2

- The meetings of the Ordinary General Assembly will always be opened by the President of the institution, or by his legal substitute, being responsible for checking the regularity of the call and the presence of the legal number of effective members, to declare the Assembly installed.

PARAGRAPH 3

- The table for the work of the Ordinary General Assembly will be composed of the President and Secretary of the institution, or, in his absence, 2 (two) “ad hoc” secretaries chosen by the President and, when it is the case of challenging administrative acts of the Executive Board, the President will request the Assembly to appoint a partner to preside over it.

PARAGRAPH 4

- When the members of the Deliberative Council and the Fiscal Council are elected, the President will invite the effective members to proceed, by secret ballot, to the election of the mentioned members.

PARAGRAPH 5

- After the election, the President had proclaimed the members of the Deliberative Council and Fiscal Council elected, on behalf of the Ordinary General Assembly.

PARAGRAPH 6

- The resolutions of the Ordinary General Meeting will be taken by a simple majority of votes of the effective members present, with the exception of specific cases provided for in the Bylaws.

PARAGRAPH 7

- At the end of each meeting of the Ordinary General Assembly, the minutes will be read, discussed and approved by the Assembly, and signed by the President and Secretary.

PARAGRAPH 8

- The participation of non-members at the meetings of the Ordinary General Assembly will only be allowed when invited or convened by the Executive Board or the President of the institution, or at the invitation of one of the members of the Assembly, upon authorization by the President of the meeting.

ART. 9

- The duties of the Ordinary General Assembly (OGA) are as follows:
 - a) Elect and swear in the Deliberative, Fiscal and Executive Boards, in accordance with these bylaws;
 - b) Take note, annually, of the opinion of the Deliberative Council on the Management Report and of the opinion of the Fiscal Council on the balance sheet, the statement of revenue and expenditure, and the rendering of accounts by the Executive Board, referring to the previous year of December 1 on November 30, review and approve them; and
 - c) Deliberate on matters that are brought to your attention, complying with legal, statutory and regimental requirements.

SINGLE PARAGRAPH

- The Ordinary General Assembly will extend its work for as many days as necessary, suspending the work and providing for reactivation at the right time and place.

ART. 10

- The Extraordinary General Meeting (EGM) will be called as many times as necessary, in the following cases:
 - a) Upon deliberation by the Executive Board or the President of the institution;
 - b) Upon written request, addressed to the President, signed by at least 1/3 (one third) of the members of the Deliberative Council;
 - c) Upon written request, addressed to the President, signed by at least 1/3 (one third) of the effective members, in full enjoyment of their rights;
 - d) In order to amend these Bylaws, in whole or in part, the resolutions must be taken by a minimum vote of half and one more of the effective members present at the meeting, in the enjoyment of their rights; and
 - e) To resolve on the acquisition, sale or establishment of liens or similar matters on real estate, the resolutions must be taken by voting at least 2/3 (two thirds) of the votes of the effective members present at the meeting in good standing.

PARAGRAPH 1

- The Extraordinary General Meetings provided for in this article, paragraphs "b" or "c", must be held, at the most, within 30 (thirty) days, counting from the receipt of the requests at the institution's Secretariat.

PARAGRAPH 2

- If the absolute majority of the applicants, that is, half plus one, referred to in paragraphs "b" and "c" of this article, do not attend the meeting of the Extraordinary General Meeting, it will not be held.

ART. 11

- The convening and operating method of the Extraordinary General Meeting will be identical to that of the Ordinary General Meeting, as far as it is responsible.

ART. 12

- The Ordinary General Meetings and Extraordinary General Meetings can only discuss or deliberate on the matters included in the call.

CHAPTER VI - DELIBERATIVE COUNCIL

ART. 13

- The Deliberative Council (DC) is composed of, 5 effective members and two alternates, elected from among the members, in the form of the letter “c” of article 4.

PARAGRAPH 1

- The term of office of the members of the Deliberative Council is 2 (two) years, with the right to reelection, and must meet the following conditions: be an effective member of the institution and admittedly a spiritist.

PARAGRAPH 2

- The President and the Vice-President of the Deliberative Council will be elected among the peers in the form of this article.

PARAGRAPH 3

- The Deliberative Council will ordinarily meet in the month of November of each year, before the Ordinary General Assembly, on a day to be designated by the Executive Board, by means of a prior written personal summons to the directors, made by the President, with the at least 5 (five) days in advance, for the purposes of preparing and approving the report on the management of the Executive Board for subsequent submission to the Ordinary General Meeting.

PARAGRAPH 4

- The Deliberative Council will be considered to be legally installed, on first call, when the simple majority of the effective members are present and, on the second and last call, 30 (thirty) minutes later, with at least two directors.

PARAGRAPH 5

- Vacancies that occur in the Deliberative Council will be filled by the alternate members.

PARAGRAPH 6

- The meetings of the Deliberative Council will always be open and chaired by the President of the Deliberative Council or by his legal substitute, being responsible for verifying the regularity of his summons and the presence of a legal number of councilors, to declare the Deliberative Council installed.

PARAGRAPH 7

- The work table of the Deliberative Council will be composed of the President, an “ad hoc” Secretary chosen by the President, from among the members of the Deliberative Council.

PARAGRAPH 8

- The deliberations of the Deliberative Council will be taken by a simple majority of votes of the effective members present.

PARAGRAPH 9

- At the end of each meeting of the Deliberative Council, the minutes will be read, discussed and approved by the Deliberative Council, and signed by the President and Secretaries.

PARAGRAPH 10

- The participation of other people, in addition to its members, to the meetings of the Deliberative Council, will only be allowed when invited or invited by the Council itself or by the President of the meeting, or at the invitation of one of its members, with the authorization of its President.

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PARAGRAPH 11

- The director who misses 3 (three) consecutive, ordinary and / or extraordinary meetings, without justified cause, will be considered as having resigned his position.

ART. 14

- The powers of the Deliberative Council are as follows:
 - a) Elect and invest, annually, its President and Vice-president;
 - b) Send to the Annual General Meeting the Management's annual report, with its respective opinion;
 - c) Authorize the Executive Board to carry out, when requested by it, financial operations for the benefit of the institution, when exceeding US\$500;
 - d) Approve the approval of the Executive Board regarding the change from the category of contributing partner or cooperator to that of effective member;
 - e) Fill the vacancies that occur in it and in the Fiscal Council, when there are no more alternates;
 - f) Take note of the election made by the Executive Board, when vacancies occur;
 - g) Deliberate on the matters that were brought to your attention, complying with statutory and regimental requirements; and

ART. 15

- The Deliberative Council will be convened on an extraordinary basis, as many times as necessary, in the following cases:
 - a) By decision of the Executive Board, the President of the Executive or the President of the Deliberative Council;
 - b) Upon written request, addressed to the President, signed, at least, by 1/3 (one third) of the members of the Deliberative Council;
 - c) Upon written request, addressed to the President, signed, at least, by 1/3 (one third) of the effective members and in full enjoyment of their rights;
 - d) To take note of and give an opinion on the proposal sent by the Executive Board, to amend the Bylaws, sending it to the Extraordinary General Meeting; and
 - e) To issue an opinion on the acquisition, sale or establishment of liens or similar matters on real estate, and to send it to the Extraordinary General Meeting for study and approval, and this meeting should count on the presence of an absolute majority of the effective members.

PARAGRAPH 1

- At the discretion of the Executive Board, the matters provided for in the previous article, when applicable, may be brought to the attention of the Deliberative Council, for deliberation and approval, for deliberation and approval.

PARAGRAPH 2

- The calls foreseen in this article, in paragraphs "b" and "c", must be made, at the most, within 30 (thirty) days, counting from the receipt of the requests at the institution's Secretariat.

PARAGRAPH 3

- If the absolute majority of applicants, referred to in paragraphs "b" and "c" of this article, do not attend the meeting, it will not be held.

ART. 16

- The convening and the way of functioning of the meetings of the Deliberative Council in an

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extraordinary character will be identical to those of an ordinary character, in whatever competes it.

ART. 17

- The Deliberative Council, meeting on an ordinary or extraordinary basis, may only deliberate on the matters contained in the summons.

SINGLE PARAGRAPH

- All meetings of the Deliberative Council will have their minutes recorded in their own book.

CHAPTER VII - FISCAL COUNCIL

ART. 18

- The Fiscal Council (FC) is composed of 3 (three) effective members and 2 (two) alternates, elected by the Ordinary General Assembly, by secret ballot, and installed by it.

PARAGRAPH 1

- The term of office of the members of the Fiscal Council is 2 (two) years, and they may be reelected.

PARAGRAPH 2

- The Fiscal Council has the following duties:
 - a) Elect and invest, annually, its President;
 - b) Giving an opinion on the Balance Sheet, the Statement of Income and Expenses, and the rendering of accounts by the Executive Board, referring to the previous year from December 1 to November 30, forwarding it to the Ordinary General Meeting;
 - c) Examine, when deemed necessary, the books, documents and other papers related to the Treasury, giving prior notice to the President, at least 5 (five) days;
 - d) Supervise economic and financial management; and
 - e) Record your acts in a proper book.

PARAGRAPH 3

- The Balance Sheet, the Statement of Income and Expenses, the accounts to be examined and the books of documents that prove them will be made available to the Fiscal Council by the Treasury, at the institution's headquarters, 8 (eight) days before the date of the realization of the Ordinary General Meeting, for the study and issuance of the opinion referred to in paragraph "a" of the previous paragraph, which will be delivered to it up to 48 (forty-eight) hours before the date scheduled for the said Meeting.

PARAGRAPH 4

- The vacancies that occur in the Fiscal Council, when there are no more alternates, will be filled by election of the Deliberative Council and will be ratified in the next General Assembly.

PARAGRAPH 5

- The Fiscal Council may be convened, on an extraordinary basis, by resolution of the Executive Board or the President of the institution, or by written request of 2/3 (two thirds) of the effective members of the Fiscal Council, addressed to the President of the institution.

CHAPTER VIII - THE EXECUTIVE BOARD

ART. 19

- The institution is managed by an Executive Board composed of 6 (six) members, elected from among the effective members, with the remaining directors and advisors chosen by the Executive Board at its discretion, with the following positions:
 - a) President
 - b) Vice president
 - c) Secretary
 - d) Second Secretary
 - e) Treasurer
 - f) Second Treasurer

PARAGRAPH 1

- The term of office of the members of the Executive Board is 2 (two) years and they may be reelected.

PARAGRAPH 2

- The Executive Board will be elected, every two years, in December, at the meeting of the Ordinary General Assembly (OGA), by secret ballot, taking office on a festive date to be established.

PARAGRAPH 3

- The members of the Deliberative Council elected by the Executive Board will remain in the exercise of their functions in the aforementioned Council, as long as there is not a membership with a sufficient number to fill all positions.

PARAGRAPH 4

- Re-election to the same position, consecutive for more than 1 time, is prohibited.

PARAGRAPH 5

- The members of the Executive Board will be elected from among the effective partners with more than 2 (two) years in said status.

ART. 20

- The Executive Board is responsible for:
 - a) Register and book all your acts;
 - b) Direct and manage the institution, in accordance with the statutory and regulatory provisions;
 - c) Opinion and decision on administrative measures;
 - d) Deliberate on matters of interest to the institution, in compliance with statutory and regulatory rules;
 - e) Create as many departments and bodies as necessary, being able to extinguish them when deemed convenient;
 - f) Approve the appointment or dismissal of directors and officers of departments and bodies, to cumulatively or not, exercise other positions or functions, made by the President;
 - g) Approve the creation of departments or closure of activities, as well as the appointment or dismissal of the directors of departments and bodies, made by the President;
 - h) Designate substitutes for the members of the Executive Board in case of temporary impediment, when there are no statutory or regulatory provisions on the case;

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- i) Authorize financial operations for the benefit of the institution, in the amount of up to US\$1,000.
- j) Authorize expenses and payments when less than US\$500.
- k) Left on bench
- l) Deliberate on the admissions and resignation requests of members;
- m) Deliberate on the admissions and dismissals of employees;
- n) Provide for the execution of any works, repairs or concerts essential to the normal activities of the institution;
- o) Grant the licenses requested by any member of the Executive Board;
- p) Previously designate the dates of the meeting of the General Assembly, the Deliberative Council, and the Executive Board, upon their initiative;
- q) Set the minimum monthly fee for members;
- r) Grant, at its discretion, amnesty to members of arrears and other debts;
- s) Propose reform of the Statute to the Extraordinary General Meeting, which will be forwarded to the Deliberative Council for the respective opinion, which will be sent to the Extraordinary General Meeting;
- t) Approve the change of the category of contributing partner or cooperator to that of effective member, sending it to the Deliberative Council for approval;
- u) Request an opinion from the Deliberative Council, which will send it to the Extraordinary General Meeting, on the acquisition, sale or establishment of liens or similar matters on real estate;
- v) Establish the mandate of the heads of departments and bodies, who may be re-appointed to their positions;
- w) Left blank
- x) Actively participate in the spiritist movement, especially in activities promoted by the Spiritist Federation of Florida.

PARAGRAPH 1

- The vacancies that occur in the Executive Board will be filled through an election held there, whose members will take immediate office, and the Executive Board should send a report to the Deliberative Council on this election, at its first meeting after the fact, for proper approval.

PARAGRAPH 2

- The Executive Board will meet on an ordinary basis, monthly, on a date chosen by it and, on an extraordinary basis, when called by the President, or by the majority of its members, through him.

PARAGRAPH 3

- The meetings of the Executive Board will begin legally with the presence of at least half and one more of its members and its decisions will be made by a simple majority of votes.

PARAGRAPH 4

- The absence of any member of the Executive Board from 3 (three) consecutive meetings, ordinary and / or extraordinary, without justified cause, will be considered as tacit resignation from the respective position.

PARAGRAPH 5

- The minutes of each meeting of the Executive Board will, at the next meeting, be read, discussed and approved and signed by the President and Secretary.

PARAGRAPH 6

- The officers of the bodies will attend the meetings of the Executive Board, by convocation or invitation by this or the President, or by request of both, without the right to vote.

PARAGRAPH 7

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- The attendance of other persons, in addition to its members and the directors of the departments and bodies, to the meetings of the Executive Board, will only be allowed when invited or convened by the Executive Board itself or the Chairman of the meeting, or by invitation of one of the directors, with the authorization of its President.

ART. 21

- The Executive Board may appoint its deputies and advisers, assigning them tasks of interest to the institution, at its discretion.

CHAPTER IX - DUTIES OF THE MEMBERS OF THE EXECUTIVE BOARD

ART. 22

- The duties of the members of the Executive Board, in addition to others provided for in the Bylaws, are listed below:

PARAGRAPH 1

- The President is responsible for:
 - a) Direct and manage the institution, within the scope of its duties;
 - b) Represent the institution by itself or by its delegation, actively and passively, in or out of court;
 - c) Previously designate the dates of the meetings of the General Assembly, the Deliberative Council, the Fiscal Council and the Executive Board, when it is its initiative;
 - d) Call the meetings of the Executive Board, the Fiscal Council and Deliberative Council and the General Assembly, and chair them, when there are no impediments; and, in general, all other meetings of the institution, or to designate who will lead them;
 - e) Appoint or dismiss all commissions that become necessary to perform the services or activities that the institution proposes to provide;
 - f) Authorize expenses and payments, up to the amount corresponding to US\$500.
 - g) To admit or dismiss, after deliberation by the Executive Board, the employees of the institution.
 - h) Represent or appoint representation of the institution, in congresses, gatherings, meetings, symposia and the like;
 - i) Present annually: report of the institution's management to the Deliberative Council, balance sheet, statement of revenue and expenditure, and the respective rendering of accounts, to the Supervisory Board;
 - j) Perform all acts necessary for the administration or interest of the institution, which are not specified in the statutory and regimental provisions, informing the Executive Board, in its first meeting, after the fact;
 - k) Left blank
 - l) Sign, all documents of official character, aiming at the copy of those that are sent without the signature;
 - m) Receive aid, grants, donations, bequests and any values destined to the institution, being able to delegate powers for that purpose;
 - n) To determine the drafting, signing and having made public the ordinances intended to inform the deliberations, resolutions and decisions of the General Assembly, the Councils, the Executive Board and the President;
 - o) Appoint or dismiss directors of departments and bodies, submitting these resolutions for approval by the Executive Board and the Deliberative Council;
 - p) To designate or dismiss directors and officers of departments and bodies to cumulatively

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exercise other positions or functions, subjecting these resolutions to the approval of the Executive Board and the Deliberative Council;

- q) Sign with the Treasurer the documents that represent value, such as checks, etc., and those that you deem necessary, referring to the Treasury;
- r) Appoint its advisors, assigning them tasks of interest to the institution, at its discretion;
- s) Sign on behalf of the institution, duly authorized by the Executive Board, the Deliberative Council and / or the General Assembly, as the case may be, contracts, cancellations and other documents of responsibility, or delegate powers for that purpose;
- t) Grant licenses requested by the members of the Boards, the Executive Board, by the directors of the departments and bodies, advisors, members of commissions and the like;
- u) To be the Director of the internal or informative bulletin and of the institution's newspaper, magazine or the like, designated the respective auxiliaries;
- v) Designate those responsible for radio programs and the like, linked to the institution; and
- w) Left blank
- x) Comply with the Statute and Regulations of the Spiritist Federation of Florida, with regard to the Spiritist Center.

PARAGRAPH 2

- The Vice-President is responsible for:
 - a) Collaborate with the President; and
 - b) To replace the President in his eventual impediments, cumulatively with his duties;
 - a) Supervise, at the discretion of the Executive Board, departments and organs and to accumulate, when necessary, the function of department or organ director.

PARAGRAPH 3

- The Secretary is responsible for:
 - a) Draw up all the minutes of the institution's meetings, in his absence, the Chairman of the meeting will designate an "ad hoc" secretary;
 - b) Organize the general register of members, keeping it in order and up to date;
 - c) Organize and keep all Secretariat services in order and up to date;
 - d) Advise the President during meetings;
 - e) Write and forward the correspondence to be sent to the President, within his attributions;
 - f) Read in the meetings the file received and which must be submitted to the Executive Board;
 - g) Make interested parties aware of the meetings called by the Executive Board or the President;
 - h) Instruct the requirements and other papers that must be dispatched by the President and give an opinion or quote the devices to which they refer;
 - i) Present to the President the necessary data related to the Secretariat, for inclusion in the annual reports, collaborating in their preparation;
 - j) Keep archived documents in proper order;
 - k) Left blank
 - l) Provide the disclosure of notices, ordinances and other official documents, after signed by the President;
 - m) To replace the Vice-President in his eventual impediments, cumulatively with his duties;
 - n) Supervise, at the discretion of the Executive Board, departments and organs and to accumulate, when necessary, the function of department and organ director; and
 - o) To assume the presidency of the institution, when the President and the Vice-president are prevented.

PARAGRAPH 4

- The Second Secretary is responsible for:
 - a) Substitute the Secretary in his impediments; and
 - b) Assist you in the affairs of the secretariat.

PARAGRAPH 5

- The Treasurer is responsible for:
 - a) Collect revenue from the institution, including rents, donations, bequests, monthly fees, etc., by depositing them in banking establishments, chosen by the Executive Board;
 - b) Collect the balances deemed available by the Executive Board to the banking establishment or banking establishments, up to 5 (five) business days after their receipt;
 - c) Make payments authorized by the Executive Board or the President, preferably by checks;
 - d) To bring the books of the treasury rigorously in order and in day, written with clarity and precision;
 - e) Present the monthly balance sheets and submit them for approval by the Executive Board;
 - f) Present the balance sheet and statement of income and expense for each year to be included in the annual report of the Executive Board;
 - g) Superintend the entire collection service, taking the necessary measures to keep it in order and up to date;
 - h) Sign, together with the President, balance sheets, balance sheets, checks, etc., as well as all Treasury files;
 - i) Keep the general register of partners in order and updated for the purpose of checking contributions, etc.,
 - j) Keep archived documents in proper order;
 - k) Left blank
 - l) Supervise at the discretion of the Executive Board, departments and agencies, and accumulate, when necessary, the function of department or agency director; and
 - m) Provide the Executive Board or the President, at any time, when requested, with all necessary clarifications regarding Treasury services and activities, verbally or in writing, as requested, showing checkbooks, savings accounts of bank establishments where they exist money or values of the institution, also presenting amounts, values and documents referring to an existing in the Treasury or in other places, under its responsibility;

PARAGRAPH 6

- The Second Treasurer is responsible for:
 - a) Substitute the Treasurer in his impediments; and
 - b) Assist you in treasury matters.

PARAGRAPH 7

- All the competences and functions of the departments, deputies and advisors will be defined in the Internal Regulations (IR), in the form of article 26.

CHAPTER X – PATRIMONY

ART. 23

- Constitute the assets of the institution:
 - a) real estate, movable and moving assets, income securities, securities, funds or bank deposits, which it owns or will own.

CHAPTER XI - GENERAL PROVISIONS

ART. 24

- The remuneration of the positions of the Executive Board, of the Boards and of the other directors is prohibited, as well as the distribution of profits, bonuses, advantages or dividends, of its patrimony or of its income, to directors, directors, officers, advisors, benefactors, maintainers or partners, under any form or pretext; the institution fully invests its resources in the country in maintaining and developing its institutional and social objectives, reversing any eventual balance in its financial years in favor of maintaining and expanding its social and institutional purposes, and / or its assets; and keeps records of its income and expenses in books covered by regulatory formalities capable of proving their accuracy.

ART. 25

- The partners do not respond in a subsidiary way for the social obligations assumed by the institution.

SINGLE PARAGRAPH

- For the dismissal, departure, abandonment or any other form, of the institution, no partner will be allowed to claim or claim rights or indemnities, under any title, form or pretext, for having only that condition of partner.

ART. 26

- The Executive Board will prepare and approve the Institution's Internal Regulations (IR), also containing the duties of the departments and bodies.

PARAGRAPH 1

- The duties of the departments and bodies that are created, after the entry into force of the Internal Regulation, will be provided for and approved by the Executive Board and included, as attachments, to the institution's Internal Regulation.

PARAGRAPH 2

- The Executive Board will reform the Institution's Internal Regulations, when it deems convenient.

ART. 27

- The following cannot be modified in these Bylaws:
 - a) The denomination of the institution and its spiritist orientation;
 - b) The characteristics of its purposes; and
 - c) This article and its paragraphs.

ART. 28

- The positions held by the members of the Executive Board cannot be combined with the positions of the Fiscal Council.

ART. 29

- The institution's Executive Board can only accept any assistance, donation, contribution and subsidy, as well as sign agreements of any nature or origin, when they are disconnected from any commitments that disfigure the spiritist character of the institution or do not prevent the normal development of its activities, to the detriment of doctrinal purposes, in order to preserve, in any event, the total administrative and religious independence of the institution.

ART. 30

- Omissions in the Statute will be resolved by the Deliberative Council, and the Internal Regime will appear, as provided for in paragraph 1 of article 26.

ART. 31

- The institution can only be extinguished by judicial decision, or by decision of the Extraordinary General Assembly convened for this purpose, by the vote of 2/3 (two thirds) of the effective members present at the meeting of the Assembly, first heard by the Federation Board Spirit of Florida.

SINGLE PARAGRAPH

- In the event of dissolution of the institution, all of its assets will revert to the benefit of the Spiritist Federation of Florida.

ART. 32

- These Bylaws, after coming into force, may at any time be amended by the respective Extraordinary General Meeting, in compliance with the statutory rules.

ART. 33

- For the purpose of the elections for the Executive Board for the 1999/2000 biennial, these will take place in the month of December 1998.

ART. 34

- For the purposes of the Fiscal Council elections, these will take place in December 1998, whose term, extraordinarily, will be 1 year from the investiture, which will be in January 1999.

ART. 35

- These Bylaws were approved by the General Meeting held on November 29, 1998, and come into force on this date, the provisions to the contrary being revoked.

AMENDMENTS TO THE STATUTES CHAPTER V - THE GENERAL ASSEMBLY (AG)

ART. 9 (MODIFICATION)

- The duties of the Ordinary General Assembly (OGA) are as follows:
 - a) Elect and swear in the Deliberative, Fiscal and Executive Boards, in accordance with these bylaws;
 - b) To take cognizance, annually, of the opinion of the Deliberative Council on the Management Report and of the opinion of the Fiscal Council on the balance sheet, the statement of revenue and expenditure, and the rendering of accounts of the Executive Board, referring to the previous year of ~~December 1 to 30th November~~ 1st January to 31st December, review and approve them; and

CHAPTER VIII - THE EXECUTIVE BOARD

ART. 19

PARAGRAPH 2 (ADD)

- The Executive Board will be elected, every two years, in December, at the meeting of the Ordinary General Assembly (AGM), by secret ballot, taking office on a festive date to be established. The President and the Vice President must submit their candidacy together by the third Sunday in November. Elections are to be called on the first Sunday of December in an Ordinary General Assembly. The President and the Vice President can submit their suggestions for other positions. During the Ordinary General Assembly, all sitting members can submit their candidacies for Secretary, Second Secretary, Treasurer and Second Treasurer. Elections will be made by secret ballots only.

PARAGRAPH 6 (NEW)

- In the event that the President and the Vice President are unable to perform their duties for a period equal to or greater than 30 days, an Extraordinary General Assembly (ACD) must be called to make a decision to replace him or appoint another President for the remaining term.

These amendments to the bylaws are effective as of December 4, 2010, by an Extraordinary General Meeting held at the headquarters of Bezerra De Menezes Kardecian Spiritist Association Inc in the US state of Florida, in Miami-Dade County, on that date. See list of participants.