

GÖKOVA - AKYAKA'YI SEVENLER DERNEĞİ
(FRIENDS OF GÖKOVA- AKYAKA)
48-06-048

Nail ÇAKIRHAN Mah. 48 640 Akyaka / ULA / MUĞLA
Tel. TR(0)252-243 4334 ~ Fax-Nr. TR(0)252-243 4334

BYLAW

Paragraph 1

Name of the Organisation: GÖKOVA - AKYAKA'YI SEVENLER DERNEĞİ
(FRIENDS OF GÖKOVA AKYAKA)

Abbreviation: G.A.S.-Der

ORGANISATION HEADQUARTERS

Paragraph 2

The Organisation's headquarters are in the Province of Muğla, Town of Akyaka. The NGO has no other branch or department.

OBJECTIVES OF THE ORGANISATION AND THE WAYS TO ACCOMPLISH THESE AIMS

Paragraph 3

The organisation's objective is to protect nature, prevent pollution, secure the sustainable development of tourism in regard to the characteristics of settlement and traditional life style and to support and aid cultural and educational events.

The activities to accomplish these aims are as follows:

- A – To assist the fulfilment of the incomplete infrastructures like the sewage system, the drinking water, streets, pavements, and drainage.
- B - To cooperate with the concerned offices for the conservation of the flora and fauna of the area and for planting trees and flowers in the village.
- C – To observe and keep clean the sea and the springs of the region for the benefit of the people.
- D – To support the related departments with the conservation of the recreation areas for the benefit of children and adults.
- E – To take the necessary actions with the concerned departments for the conservation of cultural, artistic, and natural wealth of Gökova Gulf and the village of Akyaka.
- F – To assist the official departments in taking the necessary action for the application of the development plan and the regulations to prevent overbuilding.
- G – To cooperate with the related offices for the prevention of air- water- earth- and noise pollution, waste problems, wrong insecticide usage and traffic problems.
- H - To cooperate with the administration for informing the village residents on the rules concerning environmental protection and conservation.
- I – To take part and to organize public festivities conforming with the principles of the association rules.

- J - To activate the expansion of tourism in Akyaka and Gökova.
- K — To rent and/or own clubrooms in accordance with the Law of Societies.
- L — To educate and activate the members in various fields, like preparing archives and doing research work and to inform the villages around on the results. To organise cultural trips and visual shows and to take part in the activities of both national and international efforts for conservation.
- M - Edition and distribution of printed matter helping to reach the aims of the association
- N - The eventual financial gain of commercial activities (kiosk, beach management, cafeteria or similar) is to be added to the NGO's general income.

The Organisation's Field of Activities

The NGO is actively involved in social, cultural, scientific and nature protecting issues.

Paragraph 4

a. FOUNDERS OF THE ORGANISATION

| Surname/ Name | Profession | Nationality | |
|--------------------|-----------------|-------------|-------------|
| AKAYDIN Halil | Surgeon | T.C. | Akyaka, Ula |
| ALBEK Aziz | Univ. Docent | T.C. | Akyaka, Ula |
| BARZA Adem | Transporter | T.C. | Akyaka, Ula |
| BOZKURT Saffet | Trader | T.C. | Akyaka, Ula |
| DATÇA Mehmet | Trader | T.C. | Akyaka, Ula |
| KAYA Naci | Trader | T.C. | Akyaka, Ula |
| MARMARA Pehlanc | Bank Empl. | T.C. | Akyaka, Ula |
| MENEKŞE Ahmet | Fisherman | T.C. | Akyaka, Ula |
| ÖZATALAY Fahrettin | Army Officer | T.C. | Akyaka, Ula |
| PEKMAN Adnan | Univ. Professor | T.C. | Akyaka, Ula |
| ŞAHİN Ali | Manager | T.C. | Akyaka, Ula |
| TANKUT Yılmaz | Army Officer | T.C. | Akyaka, Ula |
| TAŞKESİĞİ Mustafa | Accountant | T.C. | Akyaka, Ula |
| TURUNÇ Aydın | Engineer | T.C. | Akyaka, Ula |

b. The NGO has two types of members: These are Regular and Honourable Members.

THE RIGHT OF MEMBERSHIP AND MEMBERSHIP PROCEDURES

Paragraph 5

Every real or corporate person, identified as such by the law and in possession of the required personal rights has the right to become a member of the organisation, therewith acknowledging the bylaw and principles of the NGO also declaring his/her ambition to cooperate accordingly. Exceptionally, a foreign real person has to have a Turkish residence permit to become a member. An honourable membership does not require this condition.

A membership application has to be send in writing to the organisation's chairman's office, to be thereafter accepted or rejected by the organisation's board in within thirty days, the applicant being notified in writing. An accepted application has to be registered in the therefore kept ledger.

Accordingly, the organisation's regular members are those, whose applications have been accepted by the organisation's founders or thereafter the rightfully selected board.

Whoever has made a financial or otherwise important contribution to the organisation can be selected by the board as an honourable member.

MEMBERSHIP CANCELLATION OR ABOLITION

Membership Termination:

Paragraph 6

Every member has the right to terminate his/her membership with a written statement.

The member's resignation procedure is regarded as fulfilled with the petition's delivery to the board. Resigning from membership does not mean a release from former accumulated financial obligations towards the organisation.

Reason for an abolition of membership:

- a. Opposing the organisation's bylaw,
- b. Abstaining from accepted duties even after being cautioned by the board,
- c. Not paying member fees for a succession of two years despite having been cautioned in writing,
- d. Disrespecting decision made by the organisation's administrative organs
- e. Losing the conditions required for membership,

A confirmed case of one the above mentioned states lead to membership abolition by board decision. After a resignation or termination the membership has to be deleted from the membership ledger, thereafter a former member has no claims to the organisation's assets.

MEMBER'S RIGHTS AND DUTIES

Paragraph 7

Member's Rights and Duties

- a. Nobody can be forced to become or stay a member. Every member has a right to resign from the organisation without an obligatory explanation.
- b. All members of the organisation have equal rights.
- c. Fulfilling their financial obligations (paying their fees) enables all regular members to participate on the General Meeting, to criticise and propose, to put forward a candidacy in the elections and use their electoral rights on the General Meeting, these right have to be performed in persona.
- d. In all successive General Meetings after the first, candidates for any administrative organ have to have been regular members for at least one year, and have to be free from any disciplinary penalties during their last recent year.
- e.

HONOURABLE MEMBERS

Paragraph 8

Who has been beneficial or serviceable interested in the organisation can be selected honourable member by board decision or General Meeting declaration. Honourable members can participate in all organisation events and use their right of speech. But, they do not have a right of vote. They pay no fees.

Paragraph 9

Every member has an obligation to conform to the organisation's basic principles, institutional aims, bylaw and institutional directives; fulfil duties specified by the authorized organs or other authorized members; actively support the organisation's organs and members and timely fulfil his/her financial obligations.

INSTITUTIONAL ORGANS

Paragraph 10

- a. General Meeting
- b. Administration Board (shortly: Board)
- c. Audition Board

Paragraph 11

The General Meeting is assembled every three years in September.

Paragraph 12

The General Meeting is the organisations most authoritative decision making organ, consisting of registered members.

A General Meeting;

- a. Is assembled in the time frame given by the bylaw,
- b. Can be assembled extraordinarily in within thirty days by the Administrative or Audition Board if required or by written request of a fifth of all members. An ordinary General Meeting is held every three years in the month of September at a date and time set by the board. The ordinary General Meeting is assembled by the board. In case of the board not summoning the General Meeting, a member has the right to take the case to the district court which then authorizes three members to assemble the General Meeting.

THE GENERAL MEETING PROCEDURE AND SUMMONING PROCESS:

Paragraph 13

Method of Summons

The board draws up a list of all members who have a right of participation by bylaw. The rightful participants have to be summoned and given the meeting's date, time, place and agenda at least fifteen days before the meeting by newspaper advertisement, via email or written notification. The date, time and place of a secondary meeting have to be announced in case of the first summons not leading to the required majority. The period between the first and the secondary meeting can not be less than seven and not more than sixty days.

Method of Meeting

Quorum of the General Meeting is the absolute majority of the members with a right of participation, changes of bylaw or conclusion of the organisation require a two third majority quorum; in case of the postponement of the first meeting for reasons of quorum, the secondary meeting does not require the aforementioned majority and quorum. However, the number of participants cannot be lower than twice the number of the members of both the Administrative and the Audition Board.

The list with the rightful participants is laid out on the General Meeting. At the entrance official means of identification are controlled by board members or by officials authorized by the board. The members are signing in beside their names on the aforementioned list, entrance is only permitted hereafter.

If the quorum is reached, the situation is protocolled and the meeting opened by the chairperson or another authorized board member. Any case of the quorum not being reached is also protocolled by the board.

After the opening a committee of one chairperson and a sufficient number of deputies and secretaries is selected to conduct the session.

Before voting for the organisation's organs it is obligatory to show identification to the session committee and to sign in again on the assembly list beside the own name.

The right of conduct and security belongs to the session's chairperson.

A General Meeting solely deals with issues specified on its agenda. However, an issue defined by a written application by a tenth of the rightful actual participants has to be added to the agenda.

Every rightful participant has a right of vote; with the member's obligation to use it in persona. Honourable members have a right of participation, but no right of vote. In case of a corporate membership the corporate director or his authorized deputy can use the right of vote.

The issues dealt with and the decisions made are protocolled and signed by the session chairperson and the deputies. On the end of the meeting these proceedings are handed over to the chairperson of the organisation. The chairperson is obliged to safekeep these proceedings and other relevant documents and to hand them over to the new board in within seven days.

Paragraph 14

If the meeting did not take place out of any other reason than not reaching the quorum, the situation and the reason leading thereto have to be made known to the members according to the method used for the first meeting. The secondary meeting has then to be held within six months starting on the date

of the meeting that did not occur. The members are assembled according to the rules described in paragraph 1. A General Meeting can not be postponed more than once.

Paragraph 15

The quorum for the meeting is one person more than half of all rightful participants. If the quorum for the first meeting is not reached, the quorum of the secondary meeting can be held with the participants present. Still, the number of participants cannot be lower than the double number of the members of both the Administrative and the Audition Boards.

STRUCTURE OF THE MEETING:

Paragraph 16

The meeting commences at the place, date and time announced. The members participate by signing themselves in besides their names on the list prepared by the board, listing all rightful participants. If the quorum is reached, the situation is protocolled and the meeting proceeds, opened by the chairperson of the board or another authorized board member. After the opening, a session chairperson, a chair deputy and two competent secretaries are elected. The session chairperson has the right of conduct. The deputy assists the chairperson. The secretaries protocol the session. After the meeting the proceedings and all other relevant documents are signed by the committee and handed over to the board chairperson.

METHOD OF DEBATE

Paragraph 17

The General Meeting deals solely with issues on its agenda and decision can only be made accordingly. The agenda is put to vote on the beginning of the meeting. However, an issue can be added to the agenda if a tenth of the rightful participants put in a written notion. The General Meeting decides to vote openly or covert on any issue. But, a vote that requires to be held covertly by law or the bylaw cannot be held openly. Decisions are made by simple majority. Differences in the bylaw are prerogative. In case of equal votes the vote goes to the side the session chairperson voted for. Every member has a right of vote in the General Meeting. Votes have to be made in persona.

Paragraph 18

The below defined subjects are discussed and decided on by the General Meeting.

- a. Electing the organisation's organs,
- b. Changing the organisation's bylaw,
- c. Debating the activity reports of the Administrative and Audition Boards and acquitting the board,
- d. Debating the budget prepared by the board and consenting per se or consenting a changed budget,
- e. Giving the board authorization to newly acquire or sell already existing property necessary for the run of the organisation,
- f. Debating and putting to vote organisational directives prepared by the board and consenting per se or consenting on changes,
- g. Determining the amount of daily and travel expenses, compensations or other payments to be made to the members of the Administrative and Audition Boards and to the Board Chairperson, as long as they are not state employees for services performed in the line of organisational necessities,
- h. Deciding on the organisation's participation or quitting federations and giving the board authorization accordingly,
- i. On the organisation's participation in international activities, participation or quitting as a member of foreign organisations,
- j. On the matter of the organisation founding a foundation,
- k. On the matter of the organisation's dissolution,
- l. Deciding on any other notions and proposal made by the board,
- m. Fulfilling all other duties of a General Meeting as defined by the law,

The General Meeting inspects all other institutional organs and can, if seen necessary dismiss them.

FORMATION OF THE BOARD

Paragraph 19

The administrative board is elected by the General Meeting and consists of seven regular and seven deputy members.

On the first meeting after its election the board decides on its share of duties and elects a chairperson, a deputy, secretary, accountant and members.

Condition of informing all members the board can be assembled any time. Quorum is one person more than half of its members.

In case of a regular board member's resignation or taking leave for any other reason, the board has to call in the next deputy member in order of the majority of votes of the General Meeting's election.

DUTY AND AUTHORITY OF THE ADMINISTRATIVE BOARD

Paragraph 20

The board has to perform the duties defined below.

- a. To represent the organisation and to authorize one or more of its members to do so,
- b. To record and compute income and expenses, to prepare a budget for the forthcoming period and put it to vote on the General Meeting,
- c. To prepare institutional directives according to the organisation's operations and to put them to vote on the General Meeting,
- d. With the authorization of the General Meeting to acquire real estate/ assets, to dispose of the organisation's real estate or assets, to construct buildings or establishments, to sign rent contracts, to take mortgages or establish other debts to the advantage of the organisation,
- e. To open representative agencies if seen necessary,
- f. To conform with the decisions of the General Meeting,
- g. To prepare a report on the end of every activity year, concerning the financial management or balance sheets, the income tables and the activities of the board and to present these to the General Meeting when held,
- h. To ensure the implementation of the budget,
- i. To decide on matters concerning membership or the dismissal of members,
- j. To take decisions and implement them according to the organisation's objectives,
- k. To fulfil duties and use any authority given by the law.

TIME AND METHOD OF BOARD MEETINGS:

Paragraph 21

- a. A board meeting can be held on invitation of the chairperson or of two of its members. A meeting takes place with the majority of the board. Quorum is the majority of the participants. Equal votes go to the side the chairperson has voted for.
- b. In case of absence of the chairperson the meeting is conducted by the deputy. Decisions made are recorded in the decision ledger. Every participant signs. In case of adverse or abstained votes the voter clears his/her status above his/her signature.
- c. The board members are obliged to participate on meetings. In case of absence the reasons have to be given orally or in writing. If no reason for absence is given in a succession of four meetings board membership is dropped. Excused absence for a succession of six months is understood as resignation.
- d. In case of withdrawal of one regular board member the board is obliged to call in the next deputy member according to the majority votes. In case of equal votes membership goes to the senior member, in case of equal seniority lots are drawn.

DUTY PERIOD OF THE BOARD:

Paragraph 22

- a. The board is elected for three years. It performs its duty until the next elections.

- b. However, the board can be dismissed before the allotted time in case of a misuse of power on written request of a fifth of all regular members to assemble an extraordinary General Meeting on which the board is dismissed and a new board elected. But, this decision can only be made by a quorum of one person more than half of all regular members who have been entitled to participate on this years General Meeting.

FORMATION, DUTY AND AUTHORITY OF THE AUDITION BOARD

Paragraph 23

The audition board is elected by the General Meeting and consists of three regular and three deputy members. In case of resignation or any other withdrawal of one regular board member the audition board is obliged to call in the next deputy member according to the majority votes of the General Meeting.

DUTIES OF THE AUDITION BOARD:

Paragraph 24

The audition board inspects all organisational issues and activities as defined in the objectives of the bylaw as performance or absence of such, recording and bookkeeping of ledgers, bills and other records according to the law and the bylaw in regard of the principles and basics of the bylaw periodically in intervals not longer than one year and compiles the results in a report handed to the administrative board and presented on the General Meeting, when held. The audition board is authorized to assemble a General Meeting if the necessity arises.

INTERN AUDITION OF THE ORGANISATION

Paragraph 25

Intern auditions of an organisation can be performed by the General Meeting, the administrative or audition board or can be commissioned to an independent auditor. Auditions performed by the General Meeting, the administrative board or an independent auditor do not relieve the obligatory duty of audition of the audition board.

The General Meeting or the administrative board can audit or commission an independent auditor to audit should necessity arise.

The audition board elects a chairperson among its members, assemble and make majority decisions according to its own schedule. In case of withdrawal of one of its members the board is immediately completed by deputies using the same method ruling the administrative board. The audition board can propose audition issues to the administrative board. These proposals are made in writing.

Auditions are performed at least once every year.

Paragraph 26

Honourable Chairpersonship:

The administrative board can if seen favourable elect an honourable chairperson. This honourable chairperson assists the organisation in its public relation procedures.

OBLIGATION OF ANNOUNCEMENTS

Paragraph 27

OBLIGATORY ANNOUNCEMENTS TO THE DISTRICT CIVIL ADMINISTRATION;

Announcement of the Outcome of the General Meeting

Inwithin thirty days following an ordinary or extraordinary General Meeting the results of the elections of the administrative and audition board and all other organs have to be handed to the district civil administration by the board chairperson, naming all regular and deputy members using the "General Meeting Result Announcement Form" (Form 3 of the NGO Legislation) and attaching all related documents:

Attached to General Meeting Results Announcement Form are;

- a. Copies of the proceedings of the General Meeting, signed by the session chairperson, the deputy and secretaries,

- b. In case of a change of bylaw, copies of the changed paragraphs new and former state and copies of the complete changed bylaw on which every page has been signed by the board members.

Real Estate Announcements

In within thirty days following the organisation's purchase of real estate the announcement has to be handed to the district civil administration using the appropriate "Real Estate Announcement Form" (Form 26 of the NGO Legislation).

Announcement of Foreign Financial Support

Before an organisation receives financial support from abroad the announcement has to be handed in two copies to the district civil administration using the appropriate "Foreign Financial Support Announcement Form" (Form 4 of the NGO Legislation).

Copies of the aboard decision concerning the foreign financial support, if relevant a protocol, contract or any other related document, copies of the bank accounts or suchlike documents the financial support has been transferred to are to be attached to the announcement form.

The announcement is obligatory and has to be made before the support is used; any financial support has to be transferred to a bank account.

Announcement of Cooperation or Associated Projects with Civil Institutions or Organisations

Copies of cooperation contracts and related project documents between the organisation and civil institutions or organisations have to be announced before the cooperation is taking place and within one month following signing of said documents to the related province governor using the appropriate "Project Announcement Form" (Form 23 of the NGO Legislation).

Announcements of Change

In case of the organisation's change of address the "Change of Address Announcement Form" (Form 24 of the NGO Legislation); in case of any institutional changes not related to the General Meeting the "Change of Institutional Organs Announcement Form" (Form 25 of the NGO Legislation); have to be handed to the district civil administration in within 30 days of the change occurring. Change of bylaw has to be announced in within thirty days following the concerned General Meeting using the appropriate forms.

Paragraph 28

Voting

If not defined otherwise in this bylaw all of the organisation's organs are assembled by simple majority. Decisions are reached with simple majority. Equal votes go the side the chairpersons have voted for.

THE ORGANISATION'S INCOME

Paragraph 29

The Organisation's Income consists of the following:

- a. Member Fees: An entrance fee of 25YTL and a yearly fee of 24 YTL are taken from members. The General Meeting has the right to increase or decrease these amounts. Accountant year is the calendar year. Fees are due up to the 15th August of the current year;
- b. Donations and support made to the organisation by real or corporate persons by their free will;
- c. Income gained by holding organisational events like teas or dinners, tours and festivities, performances, concerts, sport competitions and conferences;
- d. Income gained of the organisation's assets;
- e. Collection of donations and support according to the Directives for Collecting Donations;
- f. Income gained by necessary commercial activities performed according to the organisation's objectives;
- g. Other incomes.

Paragraph 30

The coffers of the organisation should not contain a remarkable amount of cash funds. Bigger cash funds are paid into a bank account.

Paragraph 31

Expenses are made according to the annual budget and require a board decision. Invoices, receipts and chits are filed and safekept. The board is authorized to transfer funds between budget sections.

Paragraph 32

The organisation can cooperate with national and international organisations and institutions execute projects and can receive support in kind and in cash.

Paragraph 33

The organisation's income is received and recorded using lawful and official receipts.

Paragraph 34

Income and expenses are determined by board decision, regularly recorded in the organisation's income- expenses ledgers as shown in the decision ledger, all related documents are filed and safekept.

THE BASICS AND PRINCIPLES OF THE ORGANISATION'S FILING SYSTEM AND OBLIGATORY FILES**Paragraph 35****Basic of the Filing System;**

The organisation has to establish a filing system according on the basics of enterprise accountancy. However, if the income should be higher than 500.000YTL in the year 2005 accountancy has to follow the basics of balance sheet accountancy, the system has to be established from the beginning of the current accountancy year.

If the system has changed to balance sheet accountancy and the income should increase inwithin two successive years below the said income level the system can be changed back to enterprise accountancy basics with the beginning of the current accountancy year.

Even if the level of income should not reach the required level, the balance sheet accountancy system can be used by board decision.

In case of commercial activities, the filing system for the management of these undertaking has to be based on the Tax Basics Law.

Recording Principles

The organisation's filing system has to be based and kept on the principles and basics defined in the NGO Directive.

Obligatory Files

Files mentioned below are obligatory:

a) Obligatory files according to the basics and principles of the enterprise accountancy system are as follows:

1-Decision Ledger: Board decisions are herein recorded containing the date and number of the decision and signed by the participants of the board meeting.

2-Membership Record Ledger: New members are recorded herein together with the related identification information, entrance and resignation dates. The amount of paid member fees is also to be recorded in this ledger.

3-File Record Ledger: Incoming and outgoing documents, their dates and serial number are recorded herein. The original copy of incoming and copies of outgoing documents are filed for safekeeping. Electronic correspondence has to be printed and filed.

4-Stock/ Inventory Ledger: The organisation's properties are recorded herein, together with the date of purchase, manner, place and end of use.

5-Accountancy Ledger: All income and expenses have to be recorded herein, regularly and clear.

6-Document Record Ledger: All official documents are recorded herein, together with their series numbers, the name and signature of the persons who received or returned them and the date of reception or return.

b) Obligatory files according to the basics and principles of the balance sheet accountancy system are as follows:

1- Ledgers mentioned in (a) 1, 2, 3 and 6th article have to be kept as in the enterprise accountancy system.

2-Journal, Overall and Inventory Ledgers: The filing system of these ledgers has to respond to the Tax Basics Law and to the General Directives for Accountancy Systems and their Implementation given out by the Ministry for Finance.

Affirmation of Ledgers

Before use all obligatory ledgers have to be affirmed by the Province NGO Office or a notary. All pages have to be affirmed in succession without interim affirmation. Ledgers, forms and regular form sheets kept for balance sheet accountancy systems have to be affirmed annually, starting with the last month before the year of use.

Income Tables and Balance Sheet System

Records for the enterprise accountancy system have to be filed on the end of each current year (31st December) using the “Enterprise Accountancy Table” (Form 16 of the NGO Legislation). For balance sheet accountancy systems the filing date is on the end of each current year (31st December), forms have to respond to the General Directives for Accountancy Systems and their Implementation given out by the Ministry for Finance.

THE ORGANISATIONS INCOME AND EXPENSES TRANSACTIONS

Income and expenses documents;

Income has to be recorded using the affirmed “Reception Document” (Form 17 of the NGO Legislation). In case of the income being received via a bank account, a detail bank account or any other official bank document is sufficient and used in place of a receipt.

Expenses have to be recorded by attaching proof like invoices, sale retail chits or freelance receipts or other evidential documents. However, for expenses made according to the Income Tax Law’s 94th paragraph, official “Expense Receipts” have to be used for all expenses made in that frame responding to the Tax Basics Law (Form 13 of the NGO Legislation).

In case of the organisation’s in kind donations to any person, institution or organisation the “In Kind Delivery Form” has to be used (Form 14 of the NGO Legislation). For any in kind donations made by persons, institutions or organisations to the organisation the “In Kind Donation Reception Form” (Form 15 of the NGO Legislation) has to be used.

Reception Documents

The “Reception Documents” to affirm the organisation’s income has to be confirmed by board decision and officially printed according to the shape and form showed in Form 17 of the NGO Legislation. Printing and controlling of these documents, reception from the printer, recording in the ledgers, hand over from a former to a currant accountant; the currant accountant’s authorization and the use of these documents have to respond to the related paragraphs of the NGO Directives.

Authorization Document

The name or names of the person(s) authorized to receive income in the name of the organisation, together with the period of validity are confirmed by board decision. The three copies of the “Authorization Documents” (Form 19 of the NGO Legislation) for these persons have to show their identities, signatures and photographs and the conformational signature of the board chairperson. One copy each has to be send to the official NGO offices. The official NGO offices have to be notified in within 15 days of any changes related to the authorization documents by the board chairperson.

The person(s) authorized to receive income in the name of the organisation have to have a valid document on their name to receive incomes. The use, renewal, return etc of an authorization document has to respond to related paragraphs of the NGO Directives.

The Safekeeping Period of the Income and Expenses Documents;

With the exception of ledgers, all receipts and documents, expenses documents and others have to be kept for the periods defined in the concerned laws; all recorded files have to be safekept for a period of five years according to their dates and series numbers.

Paragraph 36

The administrative board has to manage the organisation responding to the herewith defined bylaw articles, the concerned laws, directives and all other related currant laws. The board is responsible for every transaction towards the General Meeting. The board is obliged to account for all events, fiscal and material conditions on the General Meeting.

THE PROCESS OF CONCLUSION OF THE ORGANISATION AND LIQUIDATION OF ASSETS

Paragraph 37

The General Meeting can decide the conclusion of the organisation at any time.

To debate the matter of conclusion on a General Meeting a quorum of 2/3rd of all rightful participants is obligatory. In case of the postponement of the first meeting for reasons of quorum, the secondary meeting does not require the aforementioned majority and quorum. However, the number of participants cannot be lower than twice the number of the members of both the Administrative and the Audition Board.

A decision on conclusion requires a 2/3rd quorum of all rightful participants with a right to vote. The vote on conclusion on a General Meeting has to be an open vote.

Liquidation Process

In case of the General Meeting's decision to conclude, the organisation's money, assets and rights have to be dissolved by a liquidation committee formed by members of the last board. This process begins from the date of the conclusion decision of the General Meeting or the date of its self conclusion. The organisation has to use the title "Gökova Akyaka'yı Sevenler Derneği (Friends of Gökova- Akyaka) in Process of Conclusion" during the whole of this process.

The liquidation committee is liable and authorized to liquidize the organisation's money, assets and rights from the beginning to the end of the liquidation process. The work of the committee starts by inspection the organisation's accounts. Thereby protocolling all ledgers, reception documents, expenses documents, title deeds and bank records, all other documents and obligations. During the liquidation process all passiva are called, possible assets are liquefied to pay said passiva. Activa are collected and cashed in. After the liquidation and conclusion of all passiva and activa the remaining money, assets and rights are transferred to the receiver named by the General Meeting. In case of the General Meeting not having named a receiver, the assets will be transferred to an organisation with the closest resembling objectives and at date of conclusion the highest number of members in the province. All matters concerning the liquidation are strictly recorded in the liquidation protocol and the liquidation process should be concluded in within three months if not given additional time by the district civil administration out of rightful reasons.

The liquidation committee is obliged to notify the concerned district civil administration in writing inwithin seven days after completion of the liquidation and transfer of the organisation's money, assets and rights and to attach this document to the liquidation proceedings.

The last board members acting as liquidation committee are obliged to safekeep the organisation's ledgers and documents. This duty can be transferred to one board member. The safekeeping period for these ledgers and documents is five years.

Paragraph 38

In case of the General Meeting's decision to conclude or in case of conclusion out of any other reason and in case of the General Meeting not having named a receiver of the organisation's money and

assets, the organisation's money and assets after paying eventual debts are to be transferred to another organisation with resembling objectives, alternative to the district's Red Cross.

METHOD OF CHANGING THE BYLAW

Paragraph 39

The bylaw can be changed by General Meeting decision.

To change the bylaw on a General Meeting the quorum has to be 2/3rd of all rightful participants. In case of the postponement of the first meeting for reasons of quorum, the secondary meeting does not require the aforementioned majority and quorum. However, the number of participants cannot be lower than twice the number of the members of both the Administrative and the Audition Board.

To change the bylaw on a General Meeting the quorum for any decision herefore has to be 2/3rd of all rightful participants who have a right of vote. General Meeting decisions are made by open vote.

THE ORGANISATION'S INDEBTING PRINCIPLES

Paragraph 40

If need seen and to reach the objectives and perform activities of the organisation the organisation can become indebted by board decision. Debts can be taken in form of credits concerning assets or services or in liquid cash. However, indebteding can not reach unsolvable or not payable levels or lead to insolvency.

JUDICIAL DEFICIENCIES

Paragraph 41

The organisation has to function responding to the objectives defined in this bylaw and to perform the activities determined herewith, it will not be actively involved in politics and perform political activities. All events and actions have to correspond to the conditions of this bylaw. All matters of this bylaw respond to the NGO Law, the Turkish Civil Law and to the NGO Directives and other current laws derived from these laws and their conditions.

Paragraph 42

The following founders have been elected board members up to the first General Meeting:

| | |
|-------------|-------------------|
| Chairperson | Adnan PEKMAN, |
| Deputy | Aydın TURUNÇ |
| Secretary | Yılmaz TANKUT |
| Accountant | Mustafa TAŞKESİĞİ |
| Member | Naci KAYA |
| Member | Ahmet MENEKŞE |
| Member | Mehmet DATÇA |

Paragraph 43

This bylaw of GÖKOVA-AKYAKA'YI SEVENLER DERNEĞİ (Friends of Gökova- Akyaka) consists of 43 (forty-three) articles.
