DISABLED PEOPLES' INTERNATIONAL NORTH AMERICA THE CARIBBEAN, INC.
FINANCE, ACCOUNTS & AUDIT
AMENDED BY-LAWS 28, 29 & 30

28. FINANCE

28.1 The administrative and programme functions of the Company shall be financed by the dues of its Members and by funds received from the following:

- 28.1.1 grants and donations from government and non-governmental agencies
- 28.1.2 contributions from friendly local, regional and foreign organisations and individuals
- 28.1.3 grants and voluntary contribution from members, corporations and foundations
- 28.1.4 grounds or contribution from the private sector
- 28.1.5 fund-raising activities and programmes
- 28.1.6 remuneration received for any products of or service rendered by the Company
- 28.1.7 loans obtained with the prior approval of the Board

28.2 The funds of the Company shall be administered by the Treasurer in conjunction with the Executive Director acting under the instructions of the Board

29. ACCOUNTS

29.1 The Company shall cause proper books of account to be kept with respect to:

- 29.1.1 all sums of money received and expended by the Company and all matters related to the said receipt and expenditure
- 29.1.2 all sales and purchases of goods and services by the Company
- 29.1.3 the assets and liabilities of the Company

29.2 Proper books shall not be deemed to be kept if there are not such books of account as are necessary to give a true and fair view of the state of the Company's affairs and to explain its transactions.

29.3 The books of account shall be kept at the Office of the Company or at such other place or places as the Board think fit, and shall always be open to the inspection of the members of the Board.

29.4 The Board shall from time to time determine whether and to what extent and at what times and places and under what conditions the accounts and books of the Company or any of them shall be open to inspection by members not being Board members, and no member (not being a member of the Board) shall have any right to inspect any accounts or book or document of the Company except where this is authorised by the Board or by the Company in Regional Council Meeting.

29.5 The Board shall from time to time cause to be prepared and to be laid before the Company in biennial Regional Council Meetings such profit and loss accounts balance sheet, group accounts (if any) and reports as may be necessary.

29.6 A copy of every balance sheet (including every document required by law to be annexed thereto) which is to be laid before the Company in Regional Council Meetings, together with a copy of the auditors report, shall not less than twenty-one days before the date of the biennial Regional Council Meeting be sent to every member of the Company. Provided that this Clause shall not require a copy of those documents to be sent to any person of whose address the Company is not aware.

30. AUDIT

30.1 The Company shall appoint a qualified auditor to review the annual financial statements of the Company, and the report of the auditor shall be presented to every biennial Regional Council Meeting of the Company.