

- (b) Any item of expenditure exceeding \$50,000 shall be approved by the Central Committee.
- (iii) All cheques of the Congress must be signed by the President or in his absence, the Vice-President and the Secretary for Financial Affairs or in his absence, the Secretary-General.
- (iv) Funds of the Congress may be expended only to further the objects of the Congress in accordance with the provisions of the Trade Unions Act in respect of the application of trade union funds.
- (v) The financial year of the Congress shall be from 1st January to 31st December.

ARTICLE 17 Auditors:

Two internal auditors and one external auditor shall be appointed by the Central Committee except that the one and the same certified public accountant or firm of certified public accountants shall not be appointed as the external auditor for more than five continuous years. The financial statements presented to the Delegates' Conference shall be certified by the external auditor. All auditors shall have full and free access to all accounting documents of the Congress.