

Provided that, if the Corporation is of the opinion that officer in municipal service possessing the qualifications prescribed under rule 3 is a fit person to be appointed to the post, it may appoint such officer to the post without following the procedure prescribed in this rule.

3. Subject to the provisions of this Act, the Corporation shall from time to time prescribe the qualifications required for each post, the power of appointment to which vests in the Corporation, with the approval of the <sup>1</sup>[State] Government who may, in granting such approval, make such modifications in, or additions to, the qualifications prescribed by the Corporation as it deems fit.

4. In the case of appointments made by any authority other than the Corporation no person shall be appointed except in a temporary or provisional capacity for a period not exceeding six months, unless he possesses the qualifications specified in the regulations.

## *II. Chief Auditor.*

5. (1) The Municipal Chief Auditor shall audit the accounts of the Corporation, as hereinafter provided, with the assistance of the assistant auditors, clerks and servants immediately subordinate to him.

(2) In the discharge of his functions under this rule the Municipal Chief Auditor shall—

(i) audit the accounts of expenditure from the revenue of the corporation, expenditure on account of loan works and expenditure incurred out of special funds and shall ascertain whether moneys shown therein as having been disbursed were legally available for and applicable to, the service or purpose to which they have been applied or charged, and whether the expenditure conforms to the authority which governs it ;

(ii) audit the accounts of debt, deposit, sinking funds, advances, suspense and remittance transactions of the Corporation and report upon those accounts and upon the results of varification of the balances relating thereto.

(3) The Municipal Chief Auditor shall examine and audit the statement of accounts relating to the commercial services conducted in any department of the Corporation, including the balance sheets, where such accounts are maintained under the orders of the Corporation, the Standing Committee or the Transport Committee ; and shall certify and report upon these accounts.

(4) The Municipal Chief Auditor shall, in consultation with the Standing Committee, and subject to any directions given by the Corporation, determine the form and manner in which his reports on the accounts of the Corporation shall be prepared and shall have authority to call upon any officer of the Corporation to provide any information necessary for the preparation of these reports.

6.(1) The Municipal Chief Auditor may make such queries and observations in relation to any of the accounts of the Corporation which he is required to audit and call for such vouchers, statements, returns and explanations in relation to such accounts as he may think fit.

(2) Every such query or observation as aforesaid shall be promptly taken into consideration by the officer or authority to whom it may be addressed and returned without delay with the necessary vouchers, documents or explanations to the Chief Auditor.

(3) The powers of the Municipal Chief Auditor with regard to disapproval of, and the procedure with regard to settlement of objections to, expenditure from the revenues of the Corporation shall be such as may be prescribed by regulations.

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1. This word was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.