

of the said Council, the said money to be paid out in the manner provided by the charter for municipal purposes.

39. All expenditures made under appropriations by the Council shall be countersigned by the budget officer. Appropriations shall be allotted by the budget officer to each agency or department on a quarterly (three month) basis of twenty-five per cent of the total appropriation per quarter; provided, however, that for any given quarter the budget officer may, with the approval of the Mayor reduce or increase said given quarterly allotment of the total appropriation, as the needs of proper financial management shall require; provided further that at the end of the fiscal year the sum of the four quarterly allotments so made shall not be greater than one hundred per cent, nor less than ninety per cent of the total appropriation as made by the Council; and no disbursing officer of the City of Hagerstown shall authorize any expenditure under a Council appropriation except as covered by such quarterly allotment or upon the specific authorization of said budget officer; provided further that the allotment powers herein bestowed upon the budget officer shall be exercised at all times with complete responsibility on the part of said budget officer to the Mayor; said system of allotments being established to guarantee a more careful, orderly, and judicious expenditure of City funds.

40. There shall be conducted annually a complete audit of the finances of the City of Hagerstown. Such audit shall be conducted either by a Certified Public Accountant within the regular executive establishment of the Government of the City of Hagerstown, or by some official person, firm or agency outside the regular executive establishment of the Government of the City having a Certified Public Accountant status. Said audit shall be at the behest of the Council, and the results thereof shall be reported to the Council and shall be made public in a fashion to be decided by the Council. It shall be within the discretion of the Council to decide whether the said audit shall be conducted by a regularly constituted municipal agency or otherwise; provided, however, that the head of any regularly constituted municipal auditing agency shall be elected by the Council, and any head of any such municipal auditing agency shall not be removable by the Mayor or by any other executive officer; and any head of any such municipal auditing agency shall not be responsible in any way to the Mayor or to any other executive officer.