

## Decree

Publication Legislative Decree of 27/09/2017 of the revised text of the Law on the *Tribunal de Comptes*<sup>1</sup> of 13 April 2000.

Having regard to Article 59 of the Andorran Constitution according to which, by law, the *Consell General*<sup>2</sup> may delegate the exercise of the legislative function to the Government;

Given the legislative delegation in favour of the Government established in the second final provision of the Qualified Law 4/2017 of 16 March amending the Qualified Law 19/2014 of 18 September on Political Parties and Electoral Financing, according to which the Government is entrusted, within a period not exceeding six months from the entry into force of Law 4/2017, to publish in the *Butlletí Oficial del Principat d'Andorra*<sup>3</sup> the consolidated text of the *Tribunal de Comptes* of 13 April 2000 including the changes introduced so far in this Law;

Considering that under the second final provision of Law 4/2017 is revised in this Legislative Decree, in the first place, the content of the Law on the *Tribunal de Comptes* of 13 April 2000, which includes the amendments emanating from the Law 2/2010 of 18 March amending the Law on the *Tribunal de Comptes* of 13 April 2000; the content of the Qualified Law 19/2014 of 18 September on Political Parties and Electoral Financing; the content of Law 32/2014 of 27 November on Public Finances Sustainability and Budgetary and Fiscal Stability and the content of the Qualified Law 4/2017 of 16 March amending the Qualified Law 19/2014 of 18 September on Political Parties and Electoral Financing;

Considering that, on the other hand, the additional provision, the transitional provisions and the final disposition of the Law on the *Tribunal de Comptes* of 13 April 2000 are listed in an orderly manner; the first and second transitional provisions and the final provision of Law 2/2010 of 18 March amending the Law on the *Tribunal de Comptes* of 13 April 2000; the second final provision of Qualified Law 19/2014 of 18 September on Political Parties and Electoral Financing; the second transitional provision and the first final provision of Law 32/2014 of 27 November on the Public Finances Sustainability and Budgetary and Fiscal Stability and the first and second final provisions of Qualified Law 4/2017 of 16 March amending the Qualified Law 19/2014 of 18 September, on Political Parties and Electoral Financing and, at the same time, in order to guarantee clarity in the review of this Legislative Decree and to preserve legal security, it is specified, for each of these provisions which law it represents among those indicated;

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<sup>1</sup> Audit Court

<sup>2</sup> Parliament of the Principality of Andorra

<sup>3</sup> Official Gazette of the Principality of Andorra

In view of the indicated considerations, on the proposal of the Minister of Social Affairs, Justice and the Interior, the Government, during the session of 27 September 2017, approved this Legislative Decree containing the following:

## **Decree**

### **Sole Article**

The publication in the *Butlletí Oficial del Principat d'Andorra* of the revised text of the *Tribunal de Comptes* of 13 April 2000 is approved. It will enter into force the day after its publication.

What is made public to be brought to the general knowledge.

Andorra-la-Vella, 27 September 2017  
Antoni Martí Petit  
Head of Government

## **Revised text of the Law on the *Tribunal de Comptes* of 13 April 2000**

### **Chapter I. Definition, competence and sphere of action**

#### **Article 1**

The *Tribunal de Comptes* is an independent, technical body:

1. It is the technical body which inspects the economic, financial and accounting management of the public administration. In the exercise of its duties it shall base itself on the criteria of legality, efficacy, efficiency, economy and equity.

The *Tribunal de Comptes* is also responsible for inspecting the financial economic activity of political parties registered in the Register of Political Parties, as well as bodies associated or dependent on it, electoral coalitions and electoral candidacies.

2. It is an independent body in its internal working and answers to the *Consell General* which appoints its members and holds the power to order and receive inspection reports.

#### **Article 2**

The capacities of the *Tribunal de Comptes* are:

1. Inspection capacity:

a) To inspect the economic and financial activity of the Public Administration, political parties and bodies associated or dependent on these political parties, electoral coalitions and electoral candidacies, while ensuring that they adapt to the legal order.

- b) To supervise the execution and the liquidation of the budgets of the State and the *comuns*<sup>4</sup>, in order to guarantee the respect of the obligations established by the Law on the Viability of the Public Finances and Budgetary and Tax Stability with regard to financial viability, fiscal and tax stability.
- c) To inspect the subsidies, credits and aids chargeable to the budgets of public bodies referred to in Article 8, as well as the guarantees and the direct and personal tax exemptions granted by these institutions.
- d) To inspect the contracts signed by the public administration when these stipulate it or when the *Tribunal de Comptes* considers it appropriate.
- e) To inspect the state and alterations in the capital of the public administration.
- f) To inspect extraordinary credits, supplements, inclusions, enlargements, transfers, advances of funds and other changes to initial budgetary credits.
- g) To analyze the use of resources available with criteria of efficiency and set out proposals tending to improve the services provided by the public administration.
- h) To inspect the efficacy of the objectives proposed in various budgetary programs and memoranda of subsidies, credits, aids and guarantees and note, where appropriate, the reasons of non-compliance.
- i) To inspect the annual accounts of political parties and groups of representatives, in the terms established by the Qualified Law on Political Parties and Electoral Financing.

## 2. Advisory capacity:

To issue opinions and decide on questions relating to public accounting and economic and financial management raised by the public bodies noted in Article 8.

## 3. Disciplinary capacity:

- a) To engage, to process and resolve disciplinary proceedings involving political parties, electoral nominations and groups of representatives under the disciplinary regime provided for in the Qualified Law on Political Parties and Election Financing.
- b) To initiate disciplinary procedures under the Public Finances Sustainability and Budgetary and Fiscal Stability Law.

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<sup>4</sup> *Organ of self-government, representation and management of the parish*

### **Article 3**

1. The *Tribunal de Comptes* shall exercise its function by drawing up reports, memoranda, studies which, once approved by the Plenum together with the allegations and justifications presented by the audited bodies as well as the proposed recommendations to improve their management and the requirements to meet the principles of financial viability and budgetary and fiscal stability must be presented in the context of the memoranda to be sent annually to the *Consell General* by the *Tribunal*.

2. In the annual memorandum on its activities the results of all work carried out shall be included, especially:

- a) The inspection of the accounts of the *Comuns* and bodies answering to them.
- b) The inspection of the accounts of the *Quarts*<sup>5</sup> and bodies answering to them.
- c) The inspection of the economic and financial activity of public companies.
- d) The inspection of all organizations and bodies which manage public monies or receive a subsidy from the public administration.
- e) The inspection of the accounts of the *Consell General* and the bodies linked to it.
- f) The inspection of the accounts and the financial economic activity of political parties, coalitions and, where applicable, electoral candidacies.

3. The *Tribunal de Comptes* shall also draw up annually and submit to the *Consell General*:

- a) The report on the yearly settlement of the budgets of the general administration and each of the semi-public bodies.
- b) The report on the yearly settlement of the expenditure incurred by the *Comuns* and charged to the transfers received from the general administration.

4. The *Tribunal de Comptes* must draw up annually a report on the inspection of the financing of each political party and groups of representatives receiving public subsidies, in the terms established by the Qualified Law on Political Parties and Election Financing, as well as a report on the control of election expenditures and subsidies for candidates during each electoral process, in the terms set out in the fifth chapter of the Qualified Law on Political Parties and Election Financing.

5. When so required by the *Consell General* or whenever it considers it appropriate, the *Tribunal de Comptes* shall likewise issue reports, memoranda or any other technical survey related to the functions defined in this law.

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<sup>5</sup> *Subdivision of some of the parishes*

6. The *Tribunal de Comptes* shall signal in all its reports or memoranda the infringements, excesses or irregular practices which it has observed, indicate the liabilities incurred in its opinion and also the measures to be taken to have such liabilities answered. If such acts show signs of accounting, disciplinary or criminal liability, it shall send the report to the competent authority in the matter.

#### **Article 4**

1. In the exercise of its duties, the *Tribunal de Comptes* shall act in subordination to legal provisions and totally independent of the public organizations and bodies which are subject to its inspection.

2. The *Tribunal de Comptes* shall be organized in accordance with its internal working rules which shall also make provision for sanctioning in cases of obstruction, absenteeism or low productivity by any of its members.

3. The *Tribunal de Comptes* draws up its budget, which shall be included in the General State Budget under a specific, separate heading, and submits it for the approval of the *Consell General* and charging to its budgets.

#### **Article 5**

1. To carry out its tasks, the *Tribunal de Comptes* may require the co-operation of all the bodies referred to in Article 8 and they shall give it.

2. The *Tribunal de Comptes* determines on the criteria, principles and standards of audit and accounting in accordance with current legislation.

3. The bodies noted in Article 8 may contract for an audit or any task related to public finance by a private audit company.

4. The bodies wishing to proceed in accordance with the preceding paragraph shall beforehand request the *Tribunal de Comptes* to set the criteria, principles and audit rules to be born in mind. The *Tribunal* shall provide these in writing.

5. The bodies contracting for an audit by a private company shall pass on a copy of the relevant report to the *Tribunal de Comptes*.

6. Contracts of public bodies with audit firms shall include a compulsory clause to the effect that the survey shall be made in accordance with the rules prescribed by the *Tribunal de Comptes*.

#### **Article 6**

Any audit carried out under the direction of the Office of the Comptroller shall be handed over to the *Tribunal de Comptes*.

#### **Article 7**

The *Tribunal de Comptes* acts on its own initiative in accordance with its annual work plan and on the initiative of the *Consell General* when the latter charges it with the carrying out of technical and inspection reports in accordance with the time limit set out in Article 30.

## **Article 8**

1. For the purposes of this law, the bodies subject to inspection by the *Tribunal de Comptes* are:

- a) The *Consell General* and the bodies linked to it.
- b) General Administration and the bodies under its control.
- c) The *Comuns* and the bodies answering to them.
- d) The *Quarts* and the bodies answering to them.
- e) The autonomous organizations or public law or semi-public bodies.
- f) Public companies, whether general or of the *Comuns*, if the participation in company capital is a majority or sufficient to control them.
- g) Electoral candidates, political parties and groups of representatives receiving public subsidies.
- h) Political parties or coalitions and electoral candidacies.
- i) In general, anybody managing public monies or receiving subsidies from the public administration.

2. The *Tribunal de Comptes* is competent to inspect public sector subsidies, credits and guarantees and aids received by private individuals or legally constituted bodies.

## **Article 9**

1. The competent body shall inform the *Tribunal de Comptes* of the results of its inspection of electoral finance and expenditure within two months of the holding of elections.

2. The *Tribunal de Comptes* shall submit the final report on checking electoral activity and the adjudication of subsidies to the *Consell General* within two months of receiving the report from the relevant body.

## **Chapter II. Working and Structure**

### **Article 10**

1. The *Tribunal de Comptes* carries out its inspection duties by drawing up the reports noted in Article 3 which shall be presented to the *Consell General* once approved by the Plenum of the *Tribunal*, together with the submissions and justifications which may have been presented by the bodies inspected within at most fifteen days of being notified.

2. The *Tribunal de Comptes* hands a copy of its reports to the public body concerned together with the proposed improvements for management and recommendations and the time limit laid down for their implementation.

3. The bodies inspected shall reply in writing to the *Tribunal de Comptes* on the effective implementation of the suggested recommendations within the individual time limit allowed in each inspection report.

#### **Article 11**

The *Consell General* shall present its accounts and those of the bodies linked to it directly to the *Tribunal de Comptes* before April 1 in the year following the closure of the financial year. The *Tribunal de Comptes* shall examine, approve and pass them on as an integral part of the annual memorandum to the *Consell General*.

#### **Article 12**

1. The Government shall present to the *Tribunal de Comptes* before April 1 in the year following the closure of the financial year the budgetary and financial statements of the Government, the semi-public or public law bodies and the public companies which answer to it.

2. The *Tribunal de Comptes* shall examine and check the general accounts of the general administration, the semi-public or public law bodies and the public companies which answer to it, within five months of receiving them. The report deriving from the inspection shall be submitted to the *Consell General*.

#### **Article 13**

1. The *Comuns* and the *Quarts* shall present their accounts and those of the bodies and public companies which answer to them directly to the *Tribunal de Comptes* before April 1 in the year following the closure of each financial year.

2. The *Tribunal de Comptes* shall examine and check the accounts making up the general account of the *Comuns*, the *Quarts*, bodies and public companies which answer to them within five months of receiving them. The report deriving from the inspection shall be submitted to the *Consell General* as an integral part of the annual memorandum.

3. The *Comuns* shall also before February 15 each year provide a resume of all movements, drawn up in accordance with current legislation, in the budget heading referring to the use of the amount received as a transfer quota. The *Tribunal de Comptes* shall examine and check this within five months of receiving it and submit the report deriving from the inspection to the *Consell General*.

#### **Article 14**

Public companies with a financial year other than the calendar year shall present their accounts to the appropriate body. The accounts shall be passed on in their turn to the *Tribunal de Comptes* within the two months following the closure of their company financial year.

#### **Article 15**

1. The members of the *Tribunal de Comptes* and by delegation the staff at their service may present themselves in person at the offices of any of the bodies subject to their inspection under this law.

2. Before so presenting themselves, they shall give prior notice of seven calendar days. The bodies which it is intended to visit may not object to this and shall provide all the documents and technical infrastructure which the members of the *Tribunal de Comptes* or the staff at their service and delegated by them may consider appropriate and needful during the whole time which they deem proper for carrying out their task.

### **Article 16**

The inspection reports referred to in Article 3 shall deal with:

- a) The respect of the Constitution and the laws regulating the revenue and expenditure of the public administration, particularly the regulations affecting its economic, financial and accounting activity.
- b) The fulfilment of the provisions and execution of the budgets submitted to it for inspection.
- c) Rationality in expenditure and public management based on criteria of efficacy, efficiency, economy and equity.
- d) The carrying out of action, investment and financing programs and other plans and provisions which govern the actions of companies linked to the public administration, the use or application of subsidies charged to the budgets of the bodies of the public administration and the tax exemptions granted.

### **Article 17**

The bodies of the *Tribunal de Comptes* are:

- a) The Plenum
- b) The chairman

### **Article 18**

1. The Plenum comprises a chairman and two to four members.
2. The decisions of the Plenum are taken by majority vote. The chairman has the casting vote in a case of stalemate.
3. Any member of the *Tribunal de Comptes* may express private opinions on the inspection reports approved and propose recommendations which shall be added to the reports.
4. The Plenum is called by the chairman on his own initiative or whenever requested by any member.

## **Article 19**

The Plenum is empowered:

- a) To appoint a secretary from among its members.
- b) To take the steps necessary to accomplish the goals charged to the *Tribunal de Comptes* under this law.
- c) To exercise the inspecting and consultative role.
- d) To draw up the draft budget for the *Tribunal de Comptes* and pass it on to the *Sindicatura*<sup>6</sup>.
- e) To approve the annual action memorandum and the reports, memoranda, proposals, opinions and consultations drawn up by members of the *Tribunal de Comptes*.
- f) To define the organization of the *Tribunal de Comptes* and allocate inspection tasks among its members.
- g) To approve the annual work plan of the *Tribunal de Comptes*.

## **Article 20**

The chairman is qualified:

- a) To represent the *Tribunal de Comptes* at any instance.
- b) To summon and preside over the Plenum.
- c) To exercise the higher inspection of the *Tribunal de Comptes*.
- d) To exercise the direction and set out the working system for the staff of the *Tribunal de Comptes*.
- e) To propose the annual action memorandum of the *Tribunal de Comptes* to the Plenum.
- f) To manage the needs for expenditure as fixed by the general law of public finance.
- g) To appear before the authorized Commission when the latter deems proper or at his own initiative.

## **Article 21**

Apart from the duties proper to a member of the *Tribunal de Comptes*, the secretary shall see to drawing up the minutes of Plenum sessions, delivering the relevant certificates, and in general carry out all other tasks entrusted to him by the Plenum.

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<sup>6</sup> Board of the Parliament

### **Chapter III. The members of the *Tribunal de Comptes* and the staff at their service**

#### **Article 22**

1. The chairman and the other members of the *Tribunal de Comptes* are appointed individually by the *Consell General* with the ayes of two-thirds of their members at the first vote, for a renewable period of six years.
2. If, during the first vote, the majority required in the preceding paragraph is not reached, the candidate who, in a second vote, has obtained the ayes of an absolute majority of the *Consell General* shall be appointed.
3. Once appointed, the members of the *Tribunal de Comptes* shall swear or promise to respect their office before the *Síndic General*<sup>7</sup>, in the form provided for by the regulations of the *Consell General*.
4. Once their period of office has come to an end, the members of the *Tribunal de Comptes* continue to exercise their functions until the new members are sworn in. This period may not exceed six months.

#### **Article 23**

1. The appointment as a member of the *Tribunal de Comptes* shall be made among persons of Andorran nationality with a higher university degree in the economic, legal, financial and/or accounting fields and recognized experience and knowledge of at least four years. In any case the appointment of a member shall include sufficient reasons to guarantee the suitability of the person for the charge.
2. The members of the *Tribunal de Comptes*, whose appointment is irrevocable, shall carry out their tasks independently and on a full time basis.
3. The appointment of members of the *Tribunal de Comptes* is published in the *Butlletí Oficial del Principat d'Andorra*.

#### **Article 24**

The office of member of the *Tribunal de Comptes* is incompatible:

- a) With being a member of the *Consell General*.
- b) With the carrying out of any other public office attached to any institution in the public administration, whether by election, appointment, civil service or contract.
- c) With any office in political parties, trade unions and associations, boards of governors and professional colleges, whether these be national or foreign.
- d) With any managerial or executive post in political parties, trade unions and associations, boards of governors and professional colleges, whether these be national or foreign.

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<sup>7</sup> The President of the Parliament

e) With any activity which might endanger independence and impartiality in the execution of his tasks in the opinion of the *Consell General*.

f) With the exercise of his profession or any other remunerated activity.

### **Article 25**

Within ten days following taking possession of his office, each member of the *Tribunal de Comptes* shall present a statement to the *Sindicatura* to the effect that none of the grounds for incompatibility or incapacity noted by the law exist. If during his time in office any of these grounds occur, he shall immediately notify the Plenum of the *Tribunal de Comptes* and the *Sindicatura*. In such a case, the *Consell General* shall proceed to replace him.

### **Article 26**

1. The following grounds for abstention or rejection hold good for members of the *Tribunal de Comptes*:

a) Having a personal interest in the matter or company or body in question or having some litigious matter pending or service relationship with someone concerned.

b) Having blood kinship to the fourth degree or kinship by marriage to the second degree with any presenter of accounts or administrators of the public bodies subject to control by the *Tribunal de Comptes*.

c) Having a close friendship or notorious enmity with any of the persons mentioned in the foregoing paragraph.

2. If more than one of the members of the *Tribunal de Comptes* abstain or are rejected, the Board of Chairmen of the *Consell General* shall appoint substitutes for them to carry out the specific task in question.

### **Article 27**

1. Apart from the grounds for abstention or rejection regulated by the foregoing article, the members of the *Tribunal de Comptes* shall abstain from inspecting any action or dossier in which they may have had a part before their appointment as members of the *Tribunal* and which, in accordance with Article 2 of this law, may fall within the competence of the *Tribunal*.

2. The abstention referred to in the foregoing paragraph shall apply in particular to members of the *Tribunal de Comptes* who may have previously found themselves in any of the following cases:

a) The authorities or civil servants charged with the management, inspection or audit of the revenue and expenditure of the public administration.

b) The chairmen, directors and members of the boards of directors of the bodies and companies incorporated in the public administration.

- c) The private individuals who exceptionally administer, collect or hold public funds or stocks.
  - d) The receivers of subsidies charged to public funds.
  - e) Any other person liable to present accounts to the *Tribunal de Comptes*.
  - f) The beneficiaries of guarantees or direct personal tax exemptions granted by any of the bodies noted in Article 8.
3. Persons who in the previous four years have held high office in the Ministry of Finance may not be appointed as members of the *Tribunal de Comptes*.

#### **Article 28**

The members of the *Tribunal de Comptes* shall cease to be such for the following reasons:

- a) On account of death.
- b) On account of specific resignation given in writing to the *Síndic General*.
- c) On account of the ending of their period of office.
- d) On account of incapacity declared by firm legal sentence.
- e) On account of being debarred from the exercise of political rights by firm legal sentence.
- f) On account of a condemnation for an offence by firm legal sentence.
- g) On account of failure to comply with the duties of the office declared by legal resolution.

#### **Article 29**

1. The staff in the service of the *Tribunal de Comptes* shall hold appropriate qualifications and be subject to the statutory system of the civil service.
2. The staff in the service of the *Tribunal de Comptes* is obliged to keep secret the questions, matters and affairs dealt with and the decisions taken and, in general, all information which they may know in the course of their duties until such time as the relevant memorandum or report have been made public and the question under examination has been definitively decided. The matters under debate and the voting of the members of the *Tribunal de Comptes* are always confidential.
3. The *Tribunal de Comptes* may use the services of private audit offices to assist it in carrying out its activity.

## **Chapter IV. Relations between the *Tribunal de Comptes* and the *Consell General***

### **Article 30**

1. The annual memorandum of the *Tribunal de Comptes* and the other annual inspection reports shall be presented to the *Consell General* before September 30 each year. Their parliamentary handling shall be done in accordance with the regulations of the *Consell General*.

2. The *Consell General* may order the carrying out of inspection reports and/or technical surveys on any of the bodies mentioned in Article 8 of this law. The order sent to the *Tribunal de Comptes* for preparing inspection reports or technical surveys shall include the time limit for their production and presentation to the *Consell General*.

3. The chairman and the members of the *Tribunal de Comptes* may be required to appear, in accordance with the procedure laid down in the regulations of the *Consell General*, before a commission to clear up any doubt related to the reports and/or memoranda of the *Tribunal de Comptes* relating to matters falling within its competence.

### **Article 31**

The *Consell General* is empowered to examine the accounts of the *Tribunal de Comptes* and they shall be sent to it for this purpose in the form of an appendix to the annual memorandum.

### **Article 32**

1. The competent commission appointed by the Parliament's Board of Chairman shall draw up and send on the report to the *Consell General* on the annual memorandum and inspection reports drawn up by the *Tribunal de Comptes*.

2. The *Consell General* shall publish the reports of the *Tribunal de Comptes* in the *Butlletí del Consell General* together with the decision taken, without prejudice to other forms of publication which may be prescribed.

3. In its decisions, the *Consell General* shall summon the bodies of the administration to implement the measures for management proposed and shall decree the provisions. In accordance with the regulations of the *Consell General*, the members of the Government and those responsible for the public bodies subject to inspection shall appear before the Commission to report on the execution of the measures indicated.

### **Additional provision (Law on the *Tribunal de Comptes* of 13 April 2000)**

Beginning from the coming into force of this law the *Tribunal de Comptes* shall carry out the yearly audits referred to in Article 19 of the qualified law<sup>8</sup> on transfers to the *Comuns* and Article 34 of the General Law on public finance.

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<sup>8</sup> Law that requires a majority reinforced for its approval

## **Transitional provisions (Law on the *Tribunal de Comptes* of 13 April 2000)**

### **First**

The *Consell General* shall within three months of this law coming into effect appoint the members of the *Tribunal de Comptes* in accordance with the procedure laid down by the Regulations of the *Consell General*.

### **Second**

Once established, the *Tribunal de Comptes* shall draw up its own internal working regulations within a period of three months.

### **Third**

The *Consell General* shall before the setting up of the *Tribunal de Comptes* approve a bill for an extraordinary credit enabling the expenses required for the proper setting up and working of the *Tribunal* to be met.

### **Fourth**

The *Tribunal de Comptes* shall not assume the competence specified in point 4 of Article 3 of this law nor shall it carry out the provisions of Article 9 until such time as a specific regulation for the financing of elections exists.

## **Final provision (Law on the *Tribunal de Comptes* of 13 April 2000)**

This law shall come into force on the day on which it is published in the *Butlletí Oficial del Principat d'Andorra*.

## **First transitional provision (Law 2/2010)**

1. At the end of the current term, two members of the *Tribunal de Comptes* will extend their appointment, in a staggered manner, following a random draw made by notary; the term of one of the members will be renewed for one year and the term of the other for two years. After that, their functions will stop.

2. The draw shall take place during the first month of the coming into force of this Law and shall indicate the member whose term has expired, as provided, the member who extends his term of office by one year and who extends his term of office for two years. The result of this draw is communicated to the *Sindicatura*.

## **Second transitional provision (Law 2/2010)**

The *Consell General* will replace the outgoing members as indicated in the sole Article of this Law. Exceptionally, the term of office of the first member, renewed from the coming into force of this Law, will be renewed for a period of four years; the term of the second will be five years and the third appointment six years.

## **Final provision (Law 2/2010)**

This Law will enter into force the day after its publication in the *Butlletí Oficial del Principat d'Andorra*.

## **Second final provision (Law 19/2014)**

1. A new paragraph is added to the first section of Article 1 of the Law on the *Tribunal de Comptes*:

"The *Tribunal de Comptes* is also responsible for inspecting the financial economic activity of political parties registered in the Register of Political Parties, as well as bodies associated or dependent on it, electoral coalitions and electoral candidacies."

2. Letter a) of the paragraph 1 of Article 2 of the Law on the Tribunal de Comptes is now worded as follows:

"a) To inspect the economic and financial activity of the Public Administration, political parties and bodies associated or dependent on these political parties, electoral coalitions and electoral candidacies, while ensuring that they adapt to the legal order."

3. Letter h) is added to paragraph 1 of Article 2 of the Law on the *Tribunal de Comptes*, which reads as follows:

"h) To inspect the annual accounts of political parties and groups of representatives, in the terms established by the Qualified Law on Political Parties and Electoral Financing."

4. A paragraph 3 is added to Article 2 of the Law on the *Tribunal de Comptes*, which reads as follows:

"3. Disciplinary capacity:

To engage, to process and resolve disciplinary proceedings involving political parties, electoral nominations and groups of representatives under the disciplinary regime provided for in the Qualified Law on Political Parties and Election Financing."

5. Paragraph 1 of Article 3 of the Law on the Tribunal de Comptes is now worded as follows:

"1. The *Tribunal de Comptes* shall exercise its function by drawing up reports, memoranda, studies which, once approved by the Plenary Assembly together with the allegations and justifications presented by the audited bodies as well as the proposed recommendations to improve their management and the requirements to meet the principles of financial viability and budgetary and fiscal stability, must be presented in the context of the memoranda to be sent annually to the *Consell General* by the *Tribunal*."

6. A letter f) is added to paragraph 2 of Article 3 of the Law on the *Tribunal de Comptes*:

"f) The inspection of the accounts and the financial economic activity of political parties, coalitions and, where applicable, electoral candidacies."

7. Paragraph 4 of Article 3 of the Law on the *Tribunal de Comptes* is amended and is now worded as follows:

"4. The *Tribunal de Comptes* must draw up annually a report on the inspection of the financing of each political party and groups of representatives receiving public subsidies, in the terms established by the Qualified Law on Political Parties and Election Financing, as well as a report on the control of election expenditures and subsidies for candidates during each electoral process, in the terms set out in the fifth chapter of the Qualified Law on Political Parties and Election Financing."

8. A letter g) is added to paragraph 1 of Article 8 of the Law on the *Tribunal de Comptes*, as follows:

"g) Electoral candidates, political parties and groups of representatives receiving public subsidies."

9. A letter h) is added to paragraph 1 of Article 8 of the Law on the *Tribunal de Comptes*:

"h) Political parties or coalitions and electoral candidacies."

10. Letter g) of paragraph 1 of Article 8 of the Law on the *Tribunal de Comptes* is now referred to as letter i).

### **Second transitional provision (Law 32/2014)**

1. The current members of the *Tribunal de Comptes* shall serve for the established period, without prejudice to their renewal by the *Consell General*.

2. The *Consell General* shall appoint the additional members of the *Tribunal de Comptes* within three months of the entry into force of this Law.

### **First final provision (Law 32/2014)**

1. A new paragraph a. bis) is added to Article 2.1 of the Law on *Tribunal de Comptes* of 13 April 2000, which reads as follows:

"a. bis) To supervise the execution and the liquidation of the budgets of the State and the *comuns*, in order to guarantee the respect of the obligations established by the Law on the Viability of the Public Finances and Budgetary and Tax Stability with regard to financial viability, fiscal and tax stability."

2. Paragraph 1 of Article 3 of the Law on the *Tribunal de Comptes* of 13 April 2000 is amended and is now worded as follows:

"Article 3

1. The *Tribunal de Comptes* shall exercise its function by drawing up reports, memoranda, studies which, once approved by the Plenum together with the allegations and justifications presented by the audited institutions as well as the proposed recommendations to improve their management and the requirements to meet the principles of financial viability and budgetary and fiscal stability, must be presented in the context of the memoranda to be sent annually to the *Consell General* by the *Tribunal*."

3. Paragraph 3 is added to Article 2 of the Law on the *Tribunal de Comptes*, which reads as follows:

"3. Disciplinary function

a) To initiate disciplinary procedures under the Public Finances Sustainability and Budgetary and Fiscal Stability Law."

4. Paragraph 1 of Article 18 of the Law on the *Tribunal de Comptes* is amended and is now worded as follows:

"1. The Plenum comprises a chairman and two to four members."

5. Paragraph 1 of Article 22 of the Law on the *Tribunal de Comptes* is amended and is now worded as follows:

"1. The chairman and the other members of the *Tribunal de Comptes* are appointed individually by the *Consell General* with the ayes of two-thirds of their members at the first vote, for a renewable period of six years."

### **First final provision (Law 4/2017)**

1. Article 2 of the Law on the *Tribunal de Comptes* of 13 April 2000 is amended, which has been modified by paragraphs 2, 3 and 4 of the second final provision of the Qualified Law 19/2014 of 18 September on Political Parties and Electoral Financing and by sections 1 and 3 of the first final provision of Law 32/2014 of 27 November on Public Finances Sustainability and Budgetary and Tax Stability and is now worded as follows:

"Article 2

The capacities of the *Tribunal de Comptes* are:

1. Inspection capacity:

a) To inspect the economic and financial activity of the Public Administration, political parties and bodies associated or dependent on these political parties, electoral coalitions and electoral candidacies, while ensuring that they adapt to the legal order.

b) To supervise the execution and the liquidation of the budgets of the State and the *comuns*, in order to guarantee the respect of the obligations established by the Law on the Viability of the Public Finances and Budgetary and Tax Stability with regard to financial viability, fiscal and tax stability.

c) To inspect the subsidies, credits and aids chargeable to the budgets of public bodies referred to in Article 8, as well as the guarantees and the direct and personal tax exemptions granted by these institutions.

d) To inspect the contracts signed by the public administration when these stipulate it or when the *Tribunal de Comptes* considers it appropriate

e) To inspect the state and alterations in the capital of the public administration.

f) To inspect extraordinary credits, supplements, inclusions, enlargements, transfers, advances of funds and other changes to initial budgetary credits.

g) To analyze the use of resources available with criteria of efficiency and set out

proposals tending to improve the services provided by the public administration.

h) To inspect the efficacy of the objectives proposed in various budgetary programs and memoranda of subsidies, credits, aids and guarantees and note, where appropriate, the reasons of non-compliance.

i) To inspect the annual accounts of political parties and groups of representatives, in the terms established by the Qualified Law on Political Parties and Electoral Financing.

## 2. Advisory capacity:

To issue opinions and decide on questions relating to public accounting and economic and financial management raised by the public bodies noted in Article 8.

## 3. Disciplinary capacity:

a) To engage, to process and resolve disciplinary proceedings involving political parties, electoral nominations and groups of representatives under the disciplinary regime provided for in the Qualified Law on Political Parties and Election Financing.

b) To initiate disciplinary procedures under the Public Finances Sustainability and Budgetary and Fiscal Stability Law.

2. Paragraph 1 of Article 3 of the Law on the *Tribunal de Comptes* of 13 April 2000, is amended, after having been modified by paragraph 5 of the second final provision of the Qualified Law 19/2014 of 18 September on Political Parties and Election Financing, and is now worded as follows:

“[...]”

1. The *Tribunal de Comptes* shall exercise its function by drawing up reports, memoranda, studies which, once approved by the Plenum together with the allegations and justifications presented by the audited bodies as well as the proposed recommendations to improve their management and the requirements to meet the principles of financial viability and budgetary and fiscal stability must be presented in the context of the memoranda to be sent annually to the *Consell General* by the *Tribunal*.

[...]”

3. Article 22 of the Law on the *Tribunal de Comptes* of 13 April 2000 is amended, after having been modified by the sole Article of the Law 2/2010 of 18 March amending the Law on the *Tribunal de Comptes* of 13 April 2000 and by paragraph 5 of the first final provision of Law 32/2014 of 27 November on Public Finances Sustainability and Budgetary and Fiscal Stability and is now worded as follows:

“Article 22

1. The chairman and the other members of the *Tribunal de Comptes* are appointed individually by the *Consell General* with the ayes of two-thirds of their members at the first vote, for a renewable period of six years.

2. If, during the first vote, the majority required in the preceding paragraph is not reached, the candidate who, in a second vote, has obtained the ayes of an absolute majority of the *Consell General* shall be appointed.

3. Once appointed, the members of the Tribunal de Comptes shall swear or promise to respect their office before the *Síndic General*, in the form provided for by the regulations of the *Consell General*.

4. Once their period of office has come to an end, the members of the *Tribunal de Comptes* continue to exercise their functions until the new members are sworn in. This period may not exceed six months.

#### **Final second provision (Law 4/2017)**

The Government is responsible, within a period not exceeding six months from the entry into force of this Law, to publish in the *Butlletí Oficial del Principat d'Andorra* the consolidated texts of the Qualified Law 19/2014 of 18 September on Political Parties and Electoral Financing and the Law on the *Tribunal de Comptes* of 13 April 2000, including the changes introduced to date in these two laws.