

Office of the Comptroller of the Commonwealth of Puerto Rico

Act No. 9 of July 24, 1952, as amended

(Contains amendments incorporated by:

Act No. 11 of July 24, 1952

Act No.65 of May 31, 1973

Act No. 119 of July 21, 1988

Act No. 125 of September 25, 1997

Act No. 242 of November 10, 2006

(Amendments non-incorporated:

Act No. 19 of February 24, 2010)

To create and organize the Office of the Comptroller of Puerto Rico, to repeal Act No. 10 of April 8, 1946, Act No. 347 of May 12, 1947, and section 81 of Act No. 53 of April 28, 1928, known as the Municipal Law, to establish penalties, and to appropriate the necessary funds.

Be it enacted by the Legislature of Puerto Rico :

Section 1. — [Creation] (2 L.P.R.A. § 71)

The Office of the Comptroller of the Commonwealth of Puerto Rico is hereby created, the head of which shall be the Comptroller, who shall be principally responsible to the Legislature.

Section 2. — [Qualifications] (2 L.P.R.A. § 72)

No person shall be Comptroller unless he has attained thirty years of age and is a citizen of the United States of America and a citizen and bona fide resident of Puerto Rico.

Section 3. — [Functions] (2 L.P.R.A. § 73)

The functions of the Comptroller shall be those assigned to him in Article III, § 22, of the Constitution of the Commonwealth of Puerto Rico, and he shall exercise them with regard to the accounts, funds, revenues, disbursements, and properties of the Government as well as those held in trust. In the exercise of these functions the Comptroller may employ any generally accepted norms or any methods in keeping with current practices in the auditing of accounts.

Section 3-A. — [Contracting for technical or professional services] (2 L.P.R.A. § 73a)

The Comptroller of the Commonwealth of Puerto Rico may request from the departments, agencies, instrumentalities and any other organization of the Government of the Commonwealth of Puerto Rico, including its municipalities that they provide him temporarily professional and technical personnel, from among its officials and employees, to help his Office in investigations or studies requiring technical or professional knowledge, for the fulfillment of its investigative function, as provided by law. Every government organization, thus requested, shall offer such collaboration.

In the discharge of his investigative function, the Comptroller of the Commonwealth of Puerto Rico may also entrust any Government department, agency, instrumentality or other organization or political subdivision, with the performance of any study, investigation or work necessary for the fulfillment of his duties. The organization shall give top priority to the accomplishment of said task. The organization so entrusted may request from the Comptroller of the Commonwealth of Puerto Rico if, in its judgment, it is necessary, a transfer of funds for the amount the Comptroller deems proper to cover the expenses of such work.

If the organization thus requested is not able to do without the officials or employees asked for by the Comptroller of the Commonwealth of Puerto Rico, or is not able to render the services on the date requested by the latter, the organization shall submit the date or alternate dates on which the officials or employees will be available or the services could be rendered. These dates shall be the earliest possible to cover the needs of personnel or services requested by the Comptroller of the Commonwealth of Puerto Rico.

Any department, agency, instrumentality or public corporation of the Government of the Commonwealth of Puerto Rico, including the municipalities, may petition the Comptroller of the Commonwealth of Puerto Rico to use the services of any of its officials or employees to facilitate or hasten any auditing thereof by the latter. In such case, the official or employee shall perform the proper duty under the jurisdiction and direction of the Office of the Comptroller of the Commonwealth of Puerto Rico, and subject to the conditions agreed upon by both parts.

The Comptroller of the Commonwealth of Puerto Rico may contract the services of any kind of private experts to aid in those investigations or studies that, because of their nature, require the services of highly-specialized technical personnel.

Section 3-B. — [Salary] (2 L.P.R.A. § 73b)

The annual salary of the Comptroller of Puerto Rico shall be that which is indicated below:

To October 1, 1997:	\$ 96,000
To January 1, 1998:	\$ 99,000
To January 1, 1999:	\$102,000
To January 1, 2000:	\$105,000
To January 1, 2001:	\$108,000
To January 1, 2002:	\$111,000
To January 1, 2003:	\$114,000

To January 1, 2004:	\$117,000
To January 1, 2005:	\$120,000
To January 1, 2006:	\$123,000
To January 1, 2007:	126,000

Section 4. — [Acquisition of real property] (2 L.P.R.A. § 74)

The Comptroller of Puerto Rico shall acquire, own, use and dispose of whatever real property is needed to locate its offices.

The acquisition of the real property may be executed by any legal means, including its purchase, or leasing with option to purchase. The Office of the Comptroller of Puerto Rico shall adopt the regulations needed to implement the power conferred herein.

The Office of the Comptroller shall not be subject to the provisions of Act No. 56 of June 19, 1958, as amended, [22 L.P.R.A. §§ 901 et seq.], known as the "Public Buildings Authority Act". However, if the Office of the Comptroller opts to acquire real property through a lease contract with option to purchase, it shall hold a public bid. The call and negotiation of the bid shall be executed by the Public Buildings Authority pursuant to the powers conferred by law to said body.

Section 5. — [Omitted. 2 L.P.R.A. § 75]

Section 6. — [Vacancy; appointment] (2 L.P.R.A. § 76)

In the case of the total and permanent disability of the Comptroller, the office shall be declared vacant through a concurrent resolution approved by a majority of the total number of members that compose each body. The Governor shall appoint a new Comptroller pursuant to the procedure established in Art. III, Sec. 22 of the Constitution of the Commonwealth of Puerto Rico. It is further Provided, That the person designated to hold the office of Comptroller shall not have been previously appointed to said office.

Section 7. — [Temporary disability; acting]. (2 L.P.R.A. § 77)

In the case of his sickness or absence, the Comptroller shall designate one of the officers under him to act temporarily as Comptroller for the duration of his illness or absence.

In case the Comptroller becomes temporarily disabled without having designated an acting successor, the Governor shall select an officer from the Office of the Comptroller to act as Comptroller during the temporary disability of the latter. The same procedure shall be followed for appointing someone to act temporarily as Comptroller throughout the time required for appointing a regular Comptroller under the terms of § 76 of this title.

The officer designated pursuant to the provision of this section shall have all the powers and duties of the Comptroller.

Section 8. — [Application of other laws; budget]. (2 L.P.R.A. § 78)

The Office of the Comptroller shall be subject to all the laws and regulations generally applying to the Government, except that the Governor shall include the estimated current expenses of the Office in the Model Budget and the Planning Board in the Financial Program, without revision.

Section 9. — [Attendance of witnesses; enforcement by court]. (2 L.P.R.A. § 79)

In case of default or refusal to obey a summons issued by the Comptroller or by the official designated by him, any part of the Court of First Instance of Puerto Rico within whose jurisdiction the person guilty of such default or refusal is, resides, does business, or performs his functions, shall, at the request of the Comptroller, issue against such person an order requiring same to appear before the Comptroller or before the Officer designated by him, any part of the Court of First Instance of Puerto Rico within whose jurisdiction the person guilty of such default or refusal is, resides, does business, or performs his functions, shall at the request of the Comptroller, issue against such person an order requiring him/her to appear before the Comptroller or before the Officer designated by him, to offer evidence if so directed, or to testify on the matter under investigation. Failure to obey the order of the court shall make such person guilty of contempt.

Any public employee or official summoned to offer evidence or to testify shall be oriented about the provisions and scope of Act No. 426 of November 7, 2000, known as the “Act to Protect the Rights of Public Employees and Officials Who Report, Accuse, or Witness Alleged Acts Which Constitute Corruption,” Act No. 115 of December 20, 1991, as amended, known as the “Act of Retaliations Against an Employee for Offering Testimony and Cause for Action”; and Act No. 14 of April 11, 2001, known as the “Act for the Protection and Compensation of Persons Who Denounce Acts of Corruption Against Public Funds and Property.” This requirement shall not prevent the Office from exercising its investigative powers, nor to allege that a validly offered testimony may not be used in the pertinent forums

Section 10. — [Self incrimination; immunity from prosecution; Governor not compelled to appear] (2 L.P.R.A. § 80)

No person shall be excused from appearing and giving testimony, or producing books, records, correspondence, documents, or other evidence in compliance with a summons issued by the Comptroller or by the official designated by him on the ground that the testimony or evidence required of such person may bring about his prosecution or subject him to punishment or seizure, but no person shall be prosecuted or subject to punishment or seizure by reason of any transaction, matter or thing regarding which he may be compelled, after having claimed his privilege not to testify against himself, to give testimony or present evidence, except that a person so testifying shall not be exempt from prosecution or punishment for perjury in so testifying. The Governor of Puerto Rico may not be compelled to appear personally and give testimony before the Comptroller.

Section 11. — [Cooperation of governmental agencies] (2 L.P.R.A. § 81)

The departments, agencies and instrumentalities of the Commonwealth of Puerto Rico and the municipalities shall furnish the Comptroller all the documents, records and reports he may request, and shall give access to their archives and documents to all the officials and employees of the Office of the Comptroller

Section 12. — [Special reports of irregularities and violations] (2 L.P.R.A. § 82)

The Comptroller shall render special reports to the Legislature and the Governor on the accounts, disbursements, and revenues of any agencies, instrumentalities, or political subdivisions in connection with which irregularities or violations of law are disclosed.

Section 13. — [Publicity of reports]. (2 L.P.R.A. § 83)

The Comptroller may give publicity to any reports of his Office once he has made such reports known to the Governor and the Legislature.

Section 14. — [Regulations; legal services] (2 L.P.R.A. § 84)

The Comptroller shall have the power to adopt and promulgate any rules and regulations not incompatible with the laws in force and with the Constitution of the Commonwealth of Puerto Rico and necessary for the best performance of his duties, and he shall have his own legal service. Such rules and regulations shall have the force of law upon their promulgation.

Section 15. — [Official seal] (2 L.P.R.A. § 85)

The Comptroller is hereby authorized to adopt an official seal. There shall be a presumption of regularity with respect to all orders, communications, summonses and certifications issued by the Comptroller, which, when marked with the official seal, shall be acknowledged as official documents of the Office of the Comptroller.

Section 16. — [Delegation of functions]. (2 L.P.R.A. § 86)

The Comptroller is hereby authorized to adopt an official seal. There shall be a presumption of regularity with respect to all orders, communications, summonses and certifications issued by the Comptroller, which, when marked with the official seal, shall be acknowledged as official documents of the Office of the Comptroller.

Section 16-A. — [Provision of services to agencies audited; prohibition] (2 L.P.R.A. § 87)

No regular or temporary official or employee, or anyone under contract with the Office may render services to any agency of the Government of the Commonwealth of Puerto Rico which was audited by the Office, for a period of twelve (12) months following the

termination of said employment, either on his own, or through any juridical person, partnership, association or entity of which he is an employee, partner or stockholder.

The prohibition established above shall apply when the person:

- (a) Has directly participated in the auditing of the agency or has supervised said audits;
- (b) the auditing was conducted during the year prior to the date on which the person ceased in office, or as of the date of termination of any service contract with said Office.

For the purposes of this provision, "agency" shall mean any department, office, board, council, administration, authority, public corporation or a subsidiary thereof, instrumentality, municipality or body of the Government of the Commonwealth of Puerto Rico.

Any person who violates the provisions of this section commits a felony and upon conviction shall be sanctioned with imprisonment for a term of one (1) year, or a fine of two thousand dollars (\$2,000), or both penalties at the discretion of the court. If there are aggravating circumstances, the court may increase the previously established penalty to a maximum of two (2) years of imprisonment or up to three thousand dollars (\$3,000) in fines. If there are extenuating circumstances the penalty may be reduced to a minimum of six (6) months and one (1) day of imprisonment or a fine of one thousand dollars (\$1,000). Likewise, the court shall impose the obligation of paying to the Commonwealth of Puerto Rico a sum equivalent to three (3) times the value of any financial benefit that he/she would have received or obtained as a result of the violation to the provisions of this section.

In addition, any person convicted for the violation of this section shall be disqualified from filling or performing any public office or employment, subject to the provisions of Section 3.3 of Act No. 5 of October 14, 1975, as amended, known as the "Public Service Personnel Act of Puerto Rico".

Section 17. — The sum of one hundred and fifty thousand (150,000) dollars is hereby appropriated to the office of the Comptroller for the effectuation of the purposes of this Act during the fiscal year 1952-53.

Section 18. — Act No. 10 of April 8, 1946, Act No. 347 of May 12, 1947, and section 81 of Act No. 53 of April 28, 1928, known as the Municipal Law, are hereby repealed. The balance remaining in the special fund known as the Investigation Fund, created by the said Acts of 1946 and 1947, shall be covered into the General Fund of the Treasury.

Section 19. — [Government of Capital]. (2 L.P.R.A. § 87)

The term "municipalities", as used in this Act, includes the Government of the Capital.

Section 20. — This Act, being of an urgent and necessary character, shall take effect as soon as the Constitution of the Commonwealth of Puerto Rico shall become operative.

Note. This compilation was prepared by Puerto Rico OMB staff who have striven to ensure it is complete and accurate. However, this is not an official compilation and may not be completely free of error. It contains all amendments incorporated for reading purposes only. For accuracy and exactitude please refer to the act original text. Compiled by the Office of Management and Budget Library.