

## Main functions of the General Comptroller's Office

### *a. Preliminary examination*

#### 1. Budget approval

This refers to the authorization the Comptroller's Office gives to the budgets of many government institutions, that is, to the plans of how much money they expect to receive and spend each year.

#### 2. Contract Review (endorsement)

This is the analysis made to the contracts signed by government institutions with companies and individuals who sell goods and services, to verify that they abide to the provisions of the law.

### *b. Ex-post controls*

#### 1. Reports to governmental institutions

These are the reports prepared by the Comptroller's Office to verify how the government spends money and to check if it complied with the law. The results allow improvements on expenditures and to initiate investigations in cases of wrongdoing.

#### 2. Sanctions

These are punishments imposed by the Comptroller's Office to people responsible for committing illegal acts in the management of money and other State property.

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## General Comptroller's Office of Costa Rica



## General Comptroller's Office

We are a constitutional body, part of the legislative branch, that audits the use of public funds to improve the management of public finances and contribute to political and citizen control.

### What is it?

It is the institution in charge of overlooking the use of public funds used by state institutions.

### When it was created?

It was created in the 1949 Constitution.

### Who leads the Comptroller's Office?

A Comptroller General and a Deputy Comptroller General, who are elected by Congress for an eight year period and may be reelected indefinitely.

Marta Acosta Zúñiga is the Comptroller General since 2012.  
Sylvia Solís Mora is the Deputy Comptroller General since 2012.



## Historical Background

In 1922 the Office of Control was established by Act No. 8 of May 26th, which took over the functions of the Accounting General Office. This Office had to approve on time the budget for the next year and exercise budgetary control. It was dependent on the executive branch and was created by the Constitution.

Later, this Act and its amendments were abolished by Act No. 200 of September 6th, 1945, when the Control Center was created, which was part of the legislative power and independent of the other branches of government.

In 1949, the Constituent Assembly, convened after the civil war of the previous year and the subsequent interruption of the constitutional order, evaluated the functions of the Control Center and identified the need for an organization that could permanently overlook investment, as well as the origin, financial, economic and legal management of public funds. Therefore, a chapter with the creation of the General Comptroller's Office was included in the current Constitution, organization that would aim to be the legislative check and balance in the execution of budgets and budget settlements.

