

LAW 4129/2013 (GG I 52/28.2.2013)
Ratification of the Code of Laws on the Court of Auditors.

Article 28

General provisions governing the audit

1. The Court of Audit:

(a) It may be informed, through its competent Commissioners, of commitments entered into against budget appropriations from the records kept by the competent clearance and authorisation services for expenditure.

(b) it shall, in accordance with Article 98 of the Constitution, control the expenditure of the State, local authorities or other legal persons subject to its control by a special provision of law, in order to certify that there is a legally granted credit for them and that the provisions of the Law on Public Accountancy or any other provision of a law, decree or regulatory decision have been complied with.

2. The Court of Auditors shall examine the accounts submitted to it, in accordance with the provisions hereof, make such changes as may be appropriate from the audit and issue the accounting officers' debit and credit sheets relating to these changes.

3. Questions raised incidentally may also be examined in the course of the audit by the Court of Auditors, without prejudice to the provisions on res judicata.

4. The audit carried out in accordance with the provisions of this Law shall be carried out on a random basis in accordance with the decisions of the Plenary of the Court of Auditors. If the sample check reveals suspicions of the existence of management anomalies, this check shall be extended to the entire management.

5. Checking the expediency of administrative acts falls outside the competence of the Court of Auditors.

6. In the event of doubts on the part of the Commissioner relating to the substantial part of the expenditure, the warrant shall be deemed to be the warrant and the case shall also be reported to the competent Chamber of the Court of Auditors, which, after assessment, shall communicate it to the Minister for Finance and the Minister responsible for each case.

7. The Court of Auditors shall also mention these cases in its annual report to Parliament.

8. In carrying out the audit of accounting officers' accounts, the Commissioner responsible may also examine the essential part of the management. If doubts arise, the Unit shall notify the Minister of Finance and the competent Minister of this case.

9. The Court of Audit, through its Commissioner's Services, monitors the establishment and implementation of internal control systems in the bodies under its audit jurisdiction and assesses the effectiveness of these systems in addressing financial risks. Any matter relating to the procedure for the application of the provisions hereof shall be regulated by decision of the Plenary Assembly.

10. Article 101 of Law 4622/2019 (GG I 133) shall apply mutatis mutandis to the Court of Auditors as regards the exercise of the audit powers of its staff.

Article 41

Grantcheck — funding

1. A grant is the transfer of appropriations to a body to carry out its responsibilities only.
2. Financing is the transfer of credit to a body to which responsibility has been delegated by a general government body in order to implement this responsibility alone.
3. Each year, the bodies subsidised and/or financed by the general government bodies must submit to the bodies they supervise and to the grant or funding bodies, if they are not the same, to the Court of Auditors, within two months of the end of the financial year, an account of their total economic activity and a separate statement of the grant or funding received, which is less than 100 % of the total funds managed. With the above, they must also submit their budget for the following year.

[as the first sentence of paragraph 3 was amended by Article 29 (2) of Law 4223/2013 (GG I 287)]

The above bodies shall exclude legal persons governed by public law supervised by the Ministry of Health, which must submit to the Court of Auditors, within two months of the end of the financial year, a statement of the grant or funding received, which is less than 100 % of the total amounts managed, and their budget for the following financial year, with a copy to the Ministry of Health.

[as the third sentence of paragraph 3 was added by Article 28 (3) of Law 4538/2018 (GG I 85)]

For first-level and second-level local authorities and their legal persons, the above obligations shall be exhausted by incorporating their financial data into the databases of the Ministry of the Interior, in accordance with the provisions in force, in conjunction with Decisions Nos 74712 and 74713/29.12.2010 (Government Gazette, Series II, No 2043) of the Minister for the Interior, Decentralisation and e-Government, as in force.

[as the above subparagraph was added by Article 53 of Law 4257/2014 (GG I 93)]

For social security bodies and OAED, within the remit of the Ministry of Labour, Social Security and Social Solidarity, the above obligations shall be exhausted, as regards financial outturn data, by submitting the provisions of Article 157 of Law 4270/2014 (GG I 143).

[as the above sentence was added by Article 100 (7) of Law 4387/2016 (GG I 85)]

As from 1 January 2015, the Holy Monasteries of San Athos shall be exempt from the obligation laid down in this paragraph.

[as the last sentence of paragraph 3 above was added by Article 52 (1) of Law 4447/2016 (GG I 241)]

4. The Court of Auditors shall, in accordance with its provisions, carry out an audit of legality and regularity and of sound financial management (cost-effectiveness, efficiency and effectiveness) of the amounts of grant and funding received each financial year by the bodies and shall draw up an audit report.

5. The above report shall be submitted within six months from the date of submission to the Court of Auditors of all the necessary supporting documents and in any event no later than the submission of the budget for adoption of the following general government financial year to the Parliament.

6. Without the submission by the subsidised or funded bodies of the information provided for in paragraph 3, general government bodies shall not be allowed to make any grant or funding for such bodies at all. Any grant or funding granted by general government bodies without fulfilling the conditions of paragraph 3 shall be unlawful and shall be charged by the Court of Auditors in accordance with the provisions governing it.

Article 42

Submission of audit findings

Audit services, financial inspections or other services which, in accordance with the provisions in force, carry out regular audits, submit to the Court of Auditors, at the end of their audit, the management data together with their conclusions. The competent department of a Commissioner of the Court of Auditors, following an assessment of the work and results of the audit, may, if appropriate, repeat the audit from the outset.

Article 43

Monthly accounts of accounting officers and offsetting accounting officers

1. Cash accounting officers, politicians and military staff, as well as the accounting officer for offsetting, shall submit directly to the Court of Auditors by the 20th day of each month the accounts for their management during the previous month.

2. The penalty provided for in Article 45 shall be imposed on those who delay the submission of the above accounts.

3. The above deadline, for exceptional reasons, may be extended, at the discretion of the competent department of the Commissioner, by a reasonable period of time, at the request of the accounting officer.

4. The type of accounts and the documents and supporting documents attached to these accounts shall be laid down by decision of the Plenary of the Court of Auditors, which shall be published in the Government Gazette.

5. In the event of the death or incapacity of an accounting officer, the accounts shall be paid by the heirs or their legal representative, respectively, by their head of department and in accordance with the provisions of the Law on Public Accounting.

Article 44

Annual accounts of accounting officers and offsetting accounting officers

1. The audit of the accounts of the Funds and the offsetting accounting officer referred to above shall be supplemented by the audit of the annual accounts, after which the Court of Auditors shall take a decision on the entire management of the public accounting officer in accordance with Article 46.

2. A public accounting officer is any person who manages, even without legal authorisation, money, values or material belonging to the State or to a legal entity governed by public law, as well as anyone else who is considered by law to be a public accounting officer. Public accounting officers shall be divided into: (a) Deposers of prepayment and interim orders; (b) administrators of fixed advance payments; (c) tax and customs calculations; (d) special savings; (e) accounting for legal persons governed by public law and local authorities; (f) project managers of the public investment program.
3. The responsibility of public accounting officers towards the Court of Auditors shall extend to the accurate collection of established public revenue, provided that they do not, according to the law, account for it to another authority.
4. No later than two months after the end of each financial year or after their management has been terminated in any way, the public accounting officers shall give their reasons to the Court of Auditors by submitting their accounts directly to the Court of Auditors, unless otherwise provided for by law.
5. The above deadline may, for exceptional reasons, at the request of the accounting officer, be extended at the discretion of the competent department of the Commissioner for a reasonable period of time.
6. By decision of the Court of Auditors, certain categories of accounting officer may be required to submit their accounts at shorter intervals than one year.
7. In the event of a deficit or other anomalies which give rise to suspicion of abuse or prevent the audit of the accounting officer's operations, the competent Commissioner of the Court of Auditors may order that his accounts be submitted to him within a specified period and before the end of his management.
8. In the event of the death or incapacity of the accounting officer, the accounts shall be paid by the heirs or his legal representative, respectively, by his or her head of department and in accordance with the provisions of the Law on Public Accounting.
9. The type of accounts and the documents and supporting documents attached to them shall be laid down by decision of the Plenary of the Court of Auditors, which shall be published in the Government Gazette.
10. By decision of the competent Chamber of the Court of Auditors, the accounting officers, who report to the Court of Auditors each month in accordance with the previous Article, may be released from the obligation to submit the annual accounts of their financial management. In this case, the Court of Auditors may, by means of an act adopted in accordance with Article 46, decide on the financial management of accounting officers for each financial year and in instalments per month on the basis of the audited monthly accounts, in accordance with the specific provisions laid down by decision of the department concerned. In the act adopted pursuant to the previous subparagraph, the Court of Auditors may reserve the right to take a decision on certain matters at the latest on or before the end of management.

Article 45

Consequences of non-submission or late submission of accounts

1. If the time limits laid down in the preceding Articles have expired, the Court of Auditors may impose on the accounting officer a penalty of up to the amount of his monthly salary and shall at the same time invite him to submit his accounts within a period not exceeding fifteen days from the date of notification of the invitation.
2. If the accounting officer is unpaid, a fine of up to eight hundred eighty euros shall be imposed on him. This amount may be increased by decision of the Minister for Justice, Transparency and Human Rights, issued following an opinion from the Plenary of the Court of Auditors and published in the Government Gazette.
3. The Court of Auditors may also impose the same penalty on any accounting officer who reports to it for infringements relating to the conduct of the audit or for failure by the accounting officer to comply with orders relating to the control of its management.
4. Acts of the Court of Auditors imposing the financial penalties referred to in that Article may be reviewed once at the request of the person concerned within six months of their notification.
5. If the accounting officer persists in not submitting the accounts, an act of the Court of Audit shall order an employee to draw up the accounts at the expense of the accounting officer, if the administration has not already drawn up the accounts on its own. In this case, at the request of the Court of Auditors, the accounting officer may be dismissed temporarily or definitively from the service in accordance with the provisions in force.
6. The expenditure referred to in the previous paragraph shall be cleared by the President of the Court of Auditors, paid in advance by the State, established against the accounting officer and collected in accordance with the provisions on the collection of public revenue.
7. The above provisions shall not prevent the competent department from taking any legal measure to safeguard the interests of the State.

Article 48

Revision of acts

1. The acts of the Court of Auditors adopted pursuant to Article 46 shall be subject to a request for revision, submitted either by the Commissioner General of State to it, by his accounting officer or by his guarantor or ex officio by the Court of Auditors.
2. The request for review shall not suspend the implementation of the contested act.
3. The request for review may be lodged within one year of the notification to the accounting officer of the contested act:
 - (a) by error of fact or accounting error;
 - (b) if new relevant documents are produced;

(c) if the act was based on the testimony of witnesses convicted of perjury or acquitted but the perjury was recognised by the courts;

(d) if the act was based on false documents, provided that the forgery was recognised in court even in the grounds of the judgment or order.

4. If the above annual deadline has passed, an application for revision shall be allowed in the last two cases and within six months of the applicant becoming aware that the forgery of the documents or perjury has been legally recognised. In the same cases, ex officio review by the Court of Auditors shall be permitted within the same time limit, which shall run from the time when the Court of Auditors becomes aware that the forgery of documents or perjury has been recognised by the Court of Auditors.

5. The Court of Audit may, on its own initiative or at the request of the General Commissioner of State, revoke or amend its acts at any time, provided that new information ascertains that they were based on conditions which did not exist. He may also correct acts issued during the audit of the accounts of public accounting officers in order to correct an incorrect classification of the accounting officer's management operations, provided that this correction does not give rise to any debit or credit to the accounting officer.

6. An act adopted following an application for review may not be revised. A request for revision, based on another ground, for parts of the act in respect of which the application for revision has already been made shall also not be admissible.

7. An application for revision of the accounting officer or guarantor shall be inadmissible if a bill of receipt from the Treasury is not attached to it for the payment of a fee equal to ten per cent of the amount contested in the application for revision, which shall in any event not be less than fifteen euros. The above amount may be increased by joint decision of the Minister for Finance and the Minister for Justice, Transparency and Human Rights on a proposal from the Plenary of the Court of Auditors. If the request for revision is accepted in part or in full, the Court of Auditors shall order reimbursement of the fee. If the application is rejected, the fee shall be forfeited to the State.

8. The annual deadline for the submission of the request for revision by the General Commissioner of State of the Court of Auditors shall start from the date on which the act reaches the Secretariat-General of the General Commission and for the Court of Auditors' ex officio review from the adoption of the contested act.

9. The Court of Auditors shall take a decision on requests for review by means of an act.

10. Where a request for revision is made against acts of the Court of Auditors, the time limit for appealing against the same acts shall be extended by a further sixty days.

11. Any request to the Court of Auditors relating to an act adopted by the Court of Auditors, if it is based on new documents the content of which has not been decided by the Court of Auditors, shall not be regarded as a legal remedy for review but as a new application being examined for the first time.

12. Payment orders for expenditure, which have been approved by a Commissioner of the Court of Audit, may be revised in the context of the preventive audit of public expenditure or legal persons governed by public law carried out by the Court of Auditors, as

well as acts of the competent branch of the Court of Auditors, which resolved a disagreement in favour of the endorsement of a financial order or act on accounts, at the request of the Minister for Finance or the bodies legally authorised by it. In this case, the following may be invoked as grounds for revision of the above acts, in addition to those referred to in paragraph 3 of this Article: (a) an error of law; (b) the identification, in the course of subsequent administrative checks, of new relevant documents (elements) constituting the rejection of the approved expenditure by object. The provisions of paragraphs 9 and 11 of this Article shall also apply in this respect. The detailed rules for the application of this paragraph shall be laid down by joint decision of the Minister for Finance and the Minister for Justice, Transparency and Human Rights.

Article 49

Control of management of State material

1. Managers of State material, each year or after their management has been terminated in any way, shall be accountable within two months, which may be extended by the Court of Auditors for a reasonable period of time. The provisions of Articles 38, 39 and 43 to 46 shall apply *mutatis mutandis*.
2. The competent Commissioner may verify the balance in the warehouses at the end of the accounting period or whenever he considers it necessary.
3. In the same way, the managers of equipment of the Armed Forces and the Security Forces shall submit for audit the accounts of their management, in accordance with the specific provisions laid down in a decision of the Plenary of the Court of Auditors, which shall be issued on a proposal from the competent Commissioner's department and published in the Government Gazette.

Article 50

Audit of local authority accounts

1. When auditing the accounts of first-level and second-level local authorities, the provisions of this Law concerning the audit of the accounts of public accounting officers shall apply *mutatis mutandis*, without prejudice to the provisions of the following Articles.
2. Public services, legal persons governed by public or private law, public bodies, credit institutions in general and natural persons in possession of documents, information or data relating in any event to the subject matter of the audit or to the accounts or activities of each first-level and second-tier local authority under control must, on request, make them available to the competent bodies of the Court of Auditors.
3. Commissioners or officials carrying out inspections shall have all the rights and obligations of investigators.

Article 52

Control of collection of local authority revenue

1. The Commissioner responsible for ex ante control of expenditure during the financial year may monitor the regular collection of the revenue of local authorities and their

legal entities and carry out checks on the collection of legally established debts, debts or fines against third parties.

2. If it finds that they have not been collected by the competent administrative bodies or the financial services, it shall, by means of a letter sent to the Secretary-General of the Decentralised Administration and the Legality Controller, request them to act within a reasonable time limit for their collection.

3. If the inaction persists, as a result of deception or gross negligence on the part of the directors of the municipality and its legal persons or the heads of financial services, he shall refer to: (a) the elected responsible persons with a reasoned recommendation to the Committee referred to in Article 232 of Law 3852/2010 (GG I 87) for personal imputation of the amount of the actual damage caused and (b) the employees of the above persons who caused damage to its property to the Court of Auditors for the purpose of charging them.

Article 53

1. When auditing the accounts of other legal entities governed by public law and other audited bodies, the provisions of this Law concerning the audit of the accounts of public accounting officers shall apply *mutatis mutandis*.

2. The accounts of legal persons governed by public law and other legal persons may be audited in their Register.

3. The inspection of the Special Agricultural Product Guarantee Account shall be carried out at the Department of the Payment and Control Agency for Guidance and Guarantee Community Aid (OPEKEPE), in accordance with the provisions of this Law and Law 992/1979.

4. Each public service must notify the Court of Auditors without delay of the establishment or repeal of any legal entity governed by public law or other body under its supervision.