

LEGAL SYSTEM OF URUGUAY

The institutional system prevailing in the Oriental Republic of Uruguay is based on a Constitution first written in 1830 and subsequently amended on a number of occasions by universal suffrage. Respect for the Constitution of the Republic is a constant in the life of the country, around which the entire political-institutional system revolves. The form of government is a democratic republic (Article 82 of the Constitution), under which the representative bodies arise from the direct exercise of sovereignty through a popular vote for national and municipal legislators, the President and Vice-President of the Republic and Municipal Councilors, and indirectly for the three branches of government (Executive, Legislative and Judicial); this is without prejudice to bodies with constitutional hierarchy that carry out specific functions with respect to the external audit of expenditures and payments (Court of the Exchequer), jurisdictional review of the legality of administrative acts (Court of Administrative Judicial Review) and electoral justice (Electoral Court).

The system of universal suffrage for the election of the President and Vice-President of the Republic includes a provision for a second ballot when an absolute majority of voters has not been obtained during the first round. The President of the Republic is both the Head of State and the head of the government. Executive powers are exercised by the President with the respective Minister or Ministers, or with the Cabinet of ministers. The ministers must have a parliamentary majority and can be censured by Parliament. The term of government is five years, both for the national government as well as for municipal governments, although elections for municipal commissioners and departmental and local councilors do not coincide with the election of national authorities.

Parliament is comprised of three houses: the Senate, the House of Representatives, and the General Assembly. The Vice-President of the Republic is the President of the Senate, which is comprised of 31 senators; the House of Representatives is comprised of 99 congressmen; and the General Assembly brings together both houses. The electoral system provides for complete proportional representation, with certain attenuating circumstances.

The designation of each member of the Supreme Court of Justice (Article 236 of the Constitution), of the Court of Administrative Judicial Review (Articles 236, 307 and 308 of the Constitution), the Electoral Court (Article 234 of the Constitution) and the Court of the Exchequer (Article 208 of the Constitution) is determined by decision of the General Assembly by a special majority. Both the Judiciary as well as each of the bodies with constitutional hierarchy mentioned above independently exercises their respective functions in their area of jurisdiction.

The national budget is adopted for a five-year period with accounts being rendered on an annual basis; at that time, Parliament considers the approval of the accounts and may introduce amendments that it considers indispensable to the national budget approved for the 5-year period of governance (Article 214 of the Constitution). This annual rendering of accounts is mandatory for the Executive Branch except for the budgets of bodies with constitutional hierarchy (the Judiciary, the Court of Administrative Judicial Review, the Electoral Court and the Court of the Exchequer) that can do so on their own initiative and then present to the executive branch for examination and incorporation into the Draft National Budget as it sees fit, with consideration for the General Assembly's decisions within the context of approval of the Special Budgetary Law. Each of the legislative chambers shall approve its own budget and inform the executive branch of the same so that it can be included in the National Budget (Article 108 of the Constitution).

The government of each of the Republic's 19 territorial departments is headed up by a departmental executive known as a Municipal Commissioner and by Departmental Councils made up of 31 members known as councilors, who exercise legislative functions in the municipal arena.

Public expenditures are subject to an internal audit, carried out by the same bodies which make said expenditures, to an external audit carried out by the Court of the Exchequer and to an audit of the legality of expenditures and payments (Article 211 paragraph B of the Constitution). The Internal Auditor's Office acts as internal auditor within the central administration, which comprises all departments of the executive branch, and the General Auditor's Office of the Republic intervenes in the actual process of making expenditures. With respect to the audit of public investments, the Planning and Budgetary Office of the Presidency of the Republic is the competent authority. It is mandatory to receive approval from the Executive Branch in order to sanction taxes, create public jobs, and establish retirement benefits and monetary compensations (Article 86 of the Constitution).

The industrial and commercial activity of the State is carried out through entities with a degree of decentralization as determined by the law; they are known as Autonomous Entities and Decentralized Services. These entities plan their budgets, which are approved by Executive Decree in a complex procedure, with the participation of the Court of the Exchequer, the Planning and Budgetary Office and potentially the General Assembly (Article 221 of the Constitution). As well, autonomous entities exist that carry out public educational activities at the university, primary, secondary, and technical levels.