

The Court of Audit

General

One of the essential tasks of the House is to adopt the budgets and the accounts. It is assisted in this task by a body called the Court of Audit.

This institution plays a “watchdog” role for the House of Representatives with respect to the Federal government. The Court of Audit monitors how the government uses the public purse and informs the House of Representatives of its observations. The House of Representatives needs this information to properly fulfill its role of control over the Federal government.

The Court of Audit has existed since the independence of Belgium in 1830.

Composition

The Court of Audit consists of two chambers, a French-speaking chamber and a Dutch-speaking chamber. Each of these two chambers consists of a president, four councillors (advisers) and a secretary general. The eldest president has the title of First President of the Court of Audit. All the members of the Court of Audit are appointed by the House of Representatives for a period of six years. They may be appointed several times in a row. The House of Representatives is always entitled to dismiss them.

The First President takes the oath before the King, in the presence of the speaker of the House, and the other members before the First President. Their remunerations and pensions are set by the law.

What does the Court of Audit do?

The Court of Audit has threefold competence (article 180 of the Constitution), the most important undoubtedly being its task of assisting the legislative power.

» Information and control

The Court of Audit is an essential aid for the House of Representatives and for the Community and Regional Parliaments with regard to controlling expenditure and to a lesser extent, income.

With regard to the yearly budget

The Court of Audit gives advice to the House of Representatives regarding the draft expenditure and income budget submitted by the Federal government.

With regard to the implementation of the budget

Each year the government must justify the budget implementation before the House of Representatives⁽¹⁾.

In principle, the State Accounts Bill is voted on in the month October that follows the budgetary year. The House of Representatives thus discharges the government from the implementation of the budget concerned. The Court of Audit first of all draws up a report in which it verifies the implementation of the budget and draws attention to any breaches of budgetary rules. This report is called the “Observations report”. Errors committed by the public authorities are also exposed in it. The observations of the Court of Audit concern the legality and regularity of expenditure. The Court is also charged with the monitoring of the sound use of public funds, but does not rule on the political opportunity of one expense or another.

Since 1989 the Court of Audit has also drawn up such a “report” for the Community and Regional Parliaments.

The Court of Audit also exercises general control on tax income. It may look for deficiencies in the implementation of tax legislation without however being able to control individual matters or files.

Moreover, every member of parliament has, on certain conditions, access to or can obtain information on the files of the Court of Audit.

¹ See information sheet 11.01.

» Legality audit

The Court of Audit sees that the principle of speciality⁽²⁾ is observed. In the budget the House of Representatives only authorises clearly defined expenditure.

The Court of Audit verifies that

there is sufficient credit for the expense in question
the expense has been imputed to the appropriate item of the budget
the debt actually exists and may be proven by means of supporting documents
all the legal provisions have been respected.

» Jurisdictional task

The Court of Audit assesses the liability of 'public accounting officers' when their management leads to a deficit. Public accounting officers are public servants who collect and manage public money.

The Court discharges the public accounting officer if it concludes he/she is out of debt, or sentences the accounting officer to (partially) indemnify the State if it finds he/she made a serious mistake or negligence. It is also the case if the mistake is of minor importance, but occurs regularly and facilitates or causes the deficit to happen.

The judgements of the Court of Audit may be subject to an appeal with the Supreme Court of Law.

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² See information sheet 11.01.