

Belgian Constitution

Art. 180

The members of the Court of Audit are elected by the House of Representatives for a term of office established by law.

This Court is entrusted with the examination and the validation of the accounts of the general administration and of all accounting officers answerable to the public Treasury. It must see that no budgetary expenditure item is exceeded and that no transfer takes place. The Court also oversees operations relating to the establishment and collection of State revenue, including tax collection. It closes the accounts of the various State administrations and is entrusted with the collection of all information and accounting documents. The general accounts of the State are submitted to the House of Representatives with the Court's observations.

This Court is organised by law.

The Court of Audit may be entrusted by the law with the examination of the budgets and accounts of the Communities and Regions, as well as of the public bodies depending upon them. The law may also allow the decree or the rule, referred to in Article 134, to regulate that examination. Except for the German-speaking Community, this law is adopted by a majority as laid down in Article 4, last paragraph.

Additional tasks may be assigned to the Court by the law, decree or rule referred to in Article 134. With the Court's assent, the decree or rule referred to in Article 134 determines the Court's remuneration for performing these tasks. No remuneration is due for a task that the Court carried out for a Community or Region before the entry into force of the current paragraph [31/01/2014].