

# THE CONSTITUTION OF GREECE

## SECTION V THE JUDICIAL POWER Chapter Two Organisation and Jurisdiction of the Courts *Article 98*

1. The jurisdiction of the Court of Audit pertains mainly to:

- a) The audit of the expenditures of the State as well as of local government agencies or other legal entities subject to this status by special provision of law.
- b) The audit of high financial value contracts to which contracting party is the State or any other legal entity which in this respect is equated to the State, as specified by law.
- c) The audit of the accounts of accounting officers and the local government agencies or other legal entities subject to the audit provided by section (a).
- d) Advisory opinions concerning bills on pensions or the recognition of service for granting the right to a pension, in accordance with article 73 paragraph 2, as well as all other issues specified by law.
- e) The preparation and submission of a report on the financial statement and balance sheet of the State to the Parliament, according to article 79 paragraph 7.
- f) The trial of disputes concerning the granting of pensions as well as the audit of accounts under section (c).
- g) The trial of cases related to liability of civil or military servants of the State, as well as of civil servants of local government agencies and of the other public law legal persons, for any loss incurred upon the State, local government agencies or other legal entities of public law, through intent or negligence.

2. The jurisdiction of the Court of Audit shall be regulated and exercised as specified by law.

The provisions of article 93 paragraphs 2 and 3 shall not be applicable in the cases specified in (a) through (d) of the preceding paragraph.

3. The judgments of the Court of Audit in the cases specified in paragraph 1 shall not be subject to the control of the Supreme Administrative Court.