

# THE CONSTITUTION OF THE HELLENIC REPUBLIC

## 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 in which contracting partner 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 accountable officials and of the local government agencies or other legal entities subject to the audit provided by section (a).
- d) Advisory opinions concerning Bills on pensions or on the recognition of service for granting of the right to a pension, in accordance with article 73 paragraph 2, as well as on all other matters specified by law.
- e) The drawing up and submission to Parliament of a report on the financial statement and balance sheet of the State, 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 that through intent or negligence incurred upon the State, the local government agencies or other public law legal persons.

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.