

PHD RESEARCH

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No Illusionary Power. Genesis, Role and Power(lessness) of the Court of Audit (1814-1939) - [Original Title : *Non*

pas un pouvoir illusoire. Ontstaan, rol en (on)macht van het Rekenhof (1814-1939)

Universiteit Gent, 2013. Supervisor : Luc François.

The Court of Audit was set up by a Decree of 30 December 1830, which makes it one of Belgium's oldest institutions. The Court is largely known to the Belgian public, but in a rather general way. Indeed, its internal manner of functioning and its competences remain relatively unfamiliar. Nevertheless, the Court of Audit plays a crucial role within the State, as it supervises public finance at federal, regional and provincial levels, and performs a balancing act between the legislative and executive powers. This doctoral thesis describes the context in which the Court of Audit was created, the role it played until the eve of World War II, and its possible influence on policy. The Court was also of great importance in the context of the controversial investigation into the finances of the (Belgian) Congo before World War I. In this inquiry, the most important sources were the particularly rich and voluminous historical archives of the Court. These archives have recently been made accessible through a simultaneously established finding aid, transferred to the National Archives of Belgium and opened up for research. The most significant conclusion of this thesis reveals that the Court was a barometer of the actual balance of power within the Belgian State and society.