

Annual holiday scheme

– Financial equilibrium and assessing the management quality of holiday funds



The Belgian Court of Audit examined whether the new solidarity mechanism introduced by Royal Decree of 20 January 2017 definitely contributes to the financial equilibrium of the annual holiday scheme for manual workers and artists. It also looked into the accountability system introduced by the same decree in order to ensure the management quality of the annual holiday funds.

According to the Court's conclusions, the solidarity mechanism is in no way related to the result of allowances to be funded and the accountability system does not appear to be an adequate incentive to achieve sound management of the funds.

Therefore, the Court addresses recommendations to the minister in charge of Economy and Labour and the National Annual Holiday Office (ONVA/RJV) to define the concept of financial equilibrium, to implement, if necessary, another financing method for the management costs of the ONVA/RJV, to adopt the Royal Decree enforcing Article 45 of the Coordinated Acts in order to organise the financing of the management costs of the special holiday funds and, finally, to improve the accountability system, so that a.o. social control operations can resume.