

## Assistance with ensuring sound budgetary management

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According to the Treaties, it is for the European Court of Auditors to assist the Union budgetary authority, i.e. the European Parliament and the Council of Ministers, in their task of scrutinising the implementation of the Community budget.

In November of each year, the President of the Court, during a plenary session of the European Parliament in Strasbourg, has the opportunity to present the observations formulated by the Court of Auditors by means of its Annual Report and various special reports.

Those observations are an essential tool for the budgetary authority, as they allow it to assess whether the European Commission and the other institutions have correctly implemented the general budget of the Union for the financial year in question.