

Monitoring the implementation of the general budget of the European Union

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Proper financial management of the general budget of the European Union is a priority. For this reason, Community law provides for full internal and external auditing of the procedures for budget implementation. Hence there are, on the one hand, auditing systems put in place by the institutions to ensure correct implementation of the budget as far as they are concerned (**internal audits**) and, on the other, auditing procedures entrusted to external bodies, which have the advantage of an uninvolved perspective and freedom from preconceptions as regards management of the budget (**external audits**).