



ÁLLAMI
SZÁMVEVŐSZÉK

SUMMARY

**of the Audit on the Accounting for the Financial Resources Allotted to
the Campaign of Mid-Term Parliamentary Election in October 2010
Performed at the Nominating Organisation That Obtained
Representation (1103)**

Objective and scope of the audit

The audit objective was to evaluate whether the nominating organisation that obtained representation at the mid-term parliamentary election in October 2010 observed the cost limit disposable for the election in harmony with the Act on the Election Procedure; whether they disclosed the amount, the source and the way of the utilisation of the funds allotted to the campaign by deadline; whether they provided for the regular registration and certification of the funds and the utilisation thereof.

The audit was carried out ex officio in compliance with the authorisation by law, at the nominating organisation of the Fidesz-Hungarian Civic Union (hereinafter: Fidesz-HCU) and the Christian Democratic People's Party that obtained parliamentary representation.

Main findings

Both the financing and the accounting were the task of Fidesz-HCU that acted on behalf of the nominating organisation pursuant to the agreement on the joint nomination. They specified the definition of campaign activity, campaign cost and accounting period in the campaign regulation. The amount of the campaign costs was limited at HUF one million according to the decision of the National Elected Representatives of Fidesz-HCU and the statement of the nominating organisation.

The nominating organisation observed the cost limit of HUF one million according to the accounting records and the management documents of the Fidesz-HCU as well as the declaration of the Party's representative. Advertisement, poster, printing costs as well as expenses of flyer production and distribution were accounted in the amount of HUF 999 thousand.

The nominating organisation published the data of resources and expenditures relating to the mid-term parliamentary election in October 2010 in due time. In the accounting records establishing the disclosed data, the Fidesz-HCU separated

the mid-term election expenditures from the expenditures relating to operation. They used a general ledger account named central parliamentary campaign in their double entry book-keeping for this purpose. The book-keeping was done in harmony with the principles established by the Act on Accounting; the economic operations accounted were supported by regular accounting records. In the course of preparing the financial statement, the legal and internal regulations were observed.

The Fidesz-HCU observed the provisions of the party act limiting the fund raising activity concerning the disclosed sources of the funds allotted to the parliamentary election, only own funds were indicated as resources. The contracts concerning the campaign activity and verifying its legality as well as the documentation of further commitments were available. The accounting records of the registered campaign costs were retrievable on the basis of the book-keeping data.