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ÁLLAMI  
SZÁMVEVŐSZÉK

AUDIT OF THE JOBBIK MAGYARORSZÁGÉRT MOZGALOM

Summary for the Press

on the audit of the lawfulness of the 2013–2014 financial management of Jobbik Magyarországért Mozgalom receiving budget support (16139)

**Based on statutory authorisation, the State Audit Office of Hungary (SAO) audits the financial management of political parties funded regularly from the central budget every two years. During the audit of the 2013–2014 financial management of the Jobbik Magyarországért Mozgalom (Movement for a Better Hungary) (Jobbik), the auditors assessed whether the annual reports disclosed were in compliance with statutory requirements, whether the relevant legal and internal requirements were adhered to in the course of bookkeeping and financial management, and whether the resources used for the operation were legitimate and eligible.**

According to its published reports, the current year revenues of Jobbik were HUF 526.9 million in 2013, HUF 1 billion 109.9 million in 2014. Its current year expenditure was HUF 516.1 million in 2013, HUF 1 billion 403.9 million in 2014. In order to maintain its solvency, the party used a liquidity loan in the amount of HUF 110 million in 2014.

Jobbik prepared and published its report for 2013 and financial statement for 2014 within the deadline set in the political parties act. The modified report of Jobbik for the year 2013, and its modified financial statement for the year 2014 complied with the data in the general ledger records; however, it did not comply with the statutory requirements as it failed to adhere to the basic principle of entirety stipulated in the accounting act, and did not fully recognise among the revenues the value of in-kind asset contributions. The party did not account for its expenditure according to the actual content of the economic event in 2013 and 2014, because due to an erroneous account classification, it registered the membership fee paid to international organisations in the general ledger records as a contribution provided to other organisations instead of expenditure related to political activity.

The regulation of the accounting system of Jobbik—apart from the occasional content-related shortcomings of the accounting policy, the inventory policy and the cash management policy—complied with the statutory requirements. The bookkeeping and financial management of the party for 2013 and 2014 did not comply with the requirements of the legislation due to the lack of analytical records, the lack of inventory supporting the balance sheet items and the inadequate operation of the control system. Jobbik observed the other legal requirements relating to financial management; however, it did not establish a supervisory board, and it did not operate its control system adequately. The financial controlling body designated in the statutes did not fulfil its duties, they did not establish or apply the internal audits required by the internal regulation. The operation of the financial-accounting information system was adequate.

Jobbik used legitimate and eligible sources for its operation—budget support, revenues from membership fees, financial contribution from individuals and revenues from commercial activity—and the use of its assets was regular. Jobbik performed the tasks included in the action plan prepared on the basis of the recommendations of the previous SAO inspection by the deadline, with the exception of the preparing inventory supporting the balance sheet items.

The SAO made recommendations to the president of Jobbik, based on which an action plan must be prepared within 30 days.

**Further information, Public Relations:**

Bálint Horváth, Head of  
Department, Senior  
Counsellor

State Audit Office of Hungary, Department of Communication and Institutional  
Relations Phone: +36 1 484 9145 Mobile: +36 20 238 6939 E-mail: [sajto@asz.hu](mailto:sajto@asz.hu)

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