



ÁLLAMI  
SZÁMVEVŐSZÉK

**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) Web: [www.asz.hu](http://www.asz.hu) ; [www.aszhirportal.hu](http://www.aszhirportal.hu)



## AUDIT OF CAMPAIGN FUNDS

Summary for the Press

Audit on the accounting of monetary funds spent on the parliamentary election campaign in 2018, at the Hungarian State Treasury and individual candidates (19033)

**The State Audit Office of Hungary has concluded the audit of the individual candidates. Out of the 106 individual candidates who gained a mandate in the parliamentary elections of 8 April 2018, the SAO audited the accounting of 98, as 8 candidates waived the budget support in favour of the nominating organisation. The SAO determined that the individual candidates who gained a seat in the National Assembly used up the central budget support provided for the election campaign in accordance with the rules, and they ensured accountability.**

In Hungary, the number of seats assigned to the members of the Parliament is 199, as laid down by the legislation, out of whom 106 members of the parliament are elected in individual electoral districts. The State Audit Office of Hungary audits the use of the state subsidies spent on the elections, ex officio, within one year from the elections, with respect to candidates who gained a mandate in the National Assembly. As a result of the audit, the citizens receive objective information on the use of the public funds spent on the election campaign.

The SAO audited whether the individual candidates who gained a mandate in the parliamentary elections complied with the statutory provisions, whether they spent the support of one million HUF granted from the central budget on financing the expenditures associated with the election campaign activity, during the election campaign period. The audited period is the election campaign period of the parliamentary elections, from the 50th day preceding the voting (from 17 February 2018) to the end date of the voting (to 8 April 2018), and the accounting period of 60 days following the parliamentary elections, i.e. the period until 7 June 2018.

The audit of the use of the budget support of one million HUF granted for campaign financing was carried out by means of the audit of the accounts submitted by the candidates to the Hungarian State Treasury, and the item-by-item audit of the copies of documents made available. During this process, the SAO audited the accounting records of the payments made in the campaign period and the other documents supporting them, the financial accounts, the accounts provided to the Treasury, MP statements, certificates and the conformity of the applied prices with the price lists and information sent by the press products and published on the SAO's website.

Out of the 106 individual candidates elected at the parliamentary elections of 2018, 98 candidates concluded an agreement with the Treasury on the disbursement of the budget support, and 8 candidates waived the support and made it available to its nominating organisation, by applying the possibility provided by the legislation. The audit of the use of these supports was conducted within the framework of the nominating organisations' audit. Out of the 98 individual candidates 2 did not use a central budget support. In the case of the 96 individual candidates, the SAO's audit concerned the use of a budget support totalling 91.7 million HUF.

The State Audit Office of Hungary has determined that the 96 individual candidates who gained a mandate at the parliamentary elections of 2018 and used budget support used the support granted from the central budget during the election campaign period, in accordance with the rules, on the financing of the expenditures associated with the election activities specified by the legislation. The candidates using the supports granted from the central budget accounted the supports in accordance with the rules, and they backed the accounts by supporting accounting documents.

---

*The State Audit Office of Hungary, as the supreme financial and economic audit institution of the Hungarian National Assembly, is an independent fundamental institution of the democratic system of institutions. Its mission is to promote the transparency of public finances through value creating audits, performed on a solid professional basis, thus contributing to a 'well-managed state'. Through its recommendations, the SAO promotes the regular, economical, efficient and effective use and utilisation of public funds.*