



ÁLLAMI
SZÁMVEVŐSZÉK

Summary

of the Audit on the Accounting of Funds Allotted to the Campaign of the Mid-Term Parliamentary Election in November 2009, Performed at the Nominating Organisation that Obtained Representation (1032)

Objective and scope of the audit

The joint candidate of FIDESZ – Hungarian Civic Union (FIDESZ-HCU) and the Christian Democratic People's Party won the mandate at the November 2009 mid-term parliamentary election in the constituency No. 5 of Győr-Moson-Sopron County. The State Audit Office of Hungary (SAO), according to its mandate set forth in the Act on the Electoral Procedure, audited ex officio the accounting of funds spent on the campaign at the nominating organisation that obtained representation.

Main findings

According to the concluded agreement with regard to the nomination of a joint candidate, both financing and accounting – in the name of the nominating organisation – was the task of FIDESZ-HCU, which fulfilled its disclosure obligation within the deadline set in the Act on the Electoral Procedure. The data on the resources and expenditures in relation to the November 2009 mid-term parliamentary election were published on 15 January 2010 in the 3rd issue of the 2010 Gazette of Official Announcements, and on its homepage on 11 January 2010.

According to the audited accounting records, the nominating organisation did not exceed the HUF one million cost limit, utilisable without sanction. According to the registers, FIDESZ-HCU observed the provisions limiting the raising of funds set in the Act on the Operation and Financial Management of Political Parties, in relation to the published resources amounting to HUF 998 thousand spent on the parliamentary election. The accounting records in line with the provisions of the Act on Accounting, in their contents, confirmed the economic events accounted for; the form and content requirements of the accounting records were fulfilled.