

SUMMARY

of the Partial Audit Report on the accounting of funds spent on the 2022 parliamentary election campaign in case of Democratic Coalition (DK), Jobbik Movement for a Better Hungary (new name: Jobbik – Conservatives), Momentum Movement, Hungarian Socialist Party (MSZP), LMP – Hungary's Green Party, Dialogue for Hungary

The DEMOCRATIC COALITION, the JOBBIK MOVEMENT FOR A BETTER HUNGARY, the MOMENTUM MOVEMENT, the HUNGARIAN SOCIALIST PARTY (MSZP), the LMP – HUNGARY'S GREEN PARTY and the DIALOGUE FOR HUNGARY disregarded the principles of good faith and proper exercise of rights in the election campaign, they circumvented legal regulations in terms of the funding of their joint campaign, the limiting of the extent of campaign expenditures as well as the accounting for the campaign.

The six parties drew up a joint list for the elections with the participation of the president of an association outside parties, the 'Mindenki Magyarországa Mozgalom' (Everyone's Hungary Movement, MMM), who was the prime minister candidate of the six-party coalition. Leaders of the six-party coalition agreed to pursue a joint campaign led by the campaign council, in which each organisation, the parties concerned and MMM were all represented. The coalition established by the six parties and their common prime minister candidate held joint campaign events and used common posters, a common logo and uniform election slogans. Based on the above, MMM's activities and expenditure related to the campaign were suitable for influencing the election campaign and the elections. The campaign expenditures of MMM are considered as in-kind asset contributions provided for the joint campaign, which the audited entities omitted in their campaign accounting, thus they did not ensure the complete transparency of the expenditures of the joint campaign.

During the joint campaign, audited entities received illegal funding, in-kind asset contributions amounting to HUF 261.26 million from a legal entity, i.e. MMM. Parties of the six-party coalition did not comply with the legal restrictions regarding campaign expenditures, the aggregate expenses of the six parties and MMM for the election campaign exceeded the limit set by law by more than HUF 193.3 million. Moreover, when purchasing political advertisements, the Democratic Coalition and the Hungarian Socialist Party accepted illegal funding amounting to HUF 213 thousand and HUF 4.0 million, respectively. Contrary to the Act on campaign financing, the Jobbik Movement for a Better Hungary accounted for expenditures of HUF 58.1 thousand relating to the campaign activities from the budget support for nominating organisations in two cases, which were not spent during the election campaign period.

Out of the amount of HUF 1673.52 million spent by the Everyone's Hungary Movement on financing campaign tools in the campaign period, administrative procedures of the National Tax and Customs Authority are in progress regarding an amount of HUF 1412.26 million. The partial report sets down the findings made by the audit so far and the legal consequences regarding the expenditure not covered by the official examination of the National Tax and Customs

Authority amounting to HUF 261.26 million. The final finding on the amount of the illegal funding regarding the economic event of HUF 1412.26 million of MMM's expenditure, as well as the related legal consequences will be included in the final report of the State Audit Office of Hungary following the end of the investigation of the National Tax and Customs Authority.