

# SUMMARY

## of the Audit Report on the accounting of funds spent by individual candidates who obtained representation in the 2022 parliamentary election campaign

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The State Audit Office of Hungary (SAO) has completed the audit of the accounting of the funds spent by individual candidates who obtained representation in the 2022 parliamentary election campaign. 94 representatives out of the 97 individual candidates have used the funds in accordance with the law. Only three candidates were found to have committed irregularities. The audit of the accounting of the funds used by the nominating organisations for the campaign is still ongoing.

The aim of the audit was to assess whether the individual candidates who obtained representation in the parliamentary elections used the funds allocated to them from the central budget pursuant to Section 1 of Act LXXXVII of 2013 on Making the Campaign Costs of the Election of Members of Parliament Transparent (hereinafter the Act on the Transparency of Campaign Costs) to finance the expenses related to the election campaign activities during the campaign period, and whether the relevant legal provisions were complied with in the accounting of the funds.

The main findings of the audit are:

- Out of the 118 individual candidates audited, 18 candidates waived a total of HUF 21.3 million of budget funding and made it available to their nominating party.
- One candidate did not waive the funding for his nominating party, nor did one conclude an agreement with the Treasury on one's own behalf and did not use the HUF 1.2 million of funding.
- The Treasury concluded an agreement with 99 individual candidates, as provided for in the law on the granting of the fund, with the content laid down by law, opened a treasury card account and initiated the issue of a treasury card.
- The Treasury made a total of HUF 117.1 million available to the candidates.
- Of the 99 individual candidates who had concluded an agreement with the Treasury, 2 did not receive any funds.
- **A total of HUF 105.5 million was spent by 97 candidates on campaign expenditure. The amount of unused funds was HUF 11.6 million.**
- **For 94 of the 97 candidates, the accounts submitted to the Treasury and the supporting documents attached to the accounts indicated that the funds had been used in accordance with the provisions of the Law Kftv.** The accounting vouchers certifying the use of the funds, with the exception of one candidate, were in the name of the candidates as required by the Law Kftv. also the individual constituency was indicated.
- **Three candidates were found to have irregularities concerning the use of the funds.**
- In the case of one candidate, the accounting documents were not in the name of the candidate, contrary to the provisions of the Law Kftv.

- In the case of two candidates, the supporting documents attached to the accounts, one for each candidate, did not fully comply with the requirements of the Kftv., as the services recorded on the supporting documents were not used during the campaign period.
- **Concerning three candidates, the Treasury has issued a decree to recover twice the amount of HUF 641.5 million of central budget funds irregularly used.**
- **The candidates have repaid the amount set out in the Treasury's decree.**
- **In addition to the irregularities found by the Treasury, the SAO did not detect any other irregularities.**

The full text report is available [here](#).