

## TIMELINE OF GOVERNMENTAL ATTACKS AGAINST HUNGARIAN NGO SPHERE

28 FEBRUARY 2015

Since the elections in 2010, the current governing party has systematically undermined the rule of law in Hungary, seriously disrupting the system of checks and balances. The adoption of the new constitution without the consent of the opposition and the widely criticized media regulation were followed by legislative steps weakening independent institutions (e.g. the Constitutional Court, the judiciary and the Ombudsman system) and violating human rights (e.g. the right to fair trial) in mass numbers. These legislative steps were accompanied by the early removal of leaders of independent institutions and the “court-packing” of the Constitutional Court. As shown by the international criticism e.g. on behalf of the European Union and the Council of Europe, several rules adopted by the governing majority are not in compliance with democratic values and international standards. The series of governmental attacks against Hungarian NGOs, which organizations operate by their nature as checks and critics of the state power and fight for reinforcing the rule of law and ensuring the protection of human rights, is another step in the process aimed at establishing an “illiberal state”.

<p>14-15 August 2013</p> <p><b>NGOs “serving foreign interests” are listed by government-friendly newspapers</b></p>	<p>On 14-15 August 2013, both the printed and online versions of the government-friendly Hungarian newspaper <i>Heti Válasz</i> stated that the “Budapest-born American speculator” György Soros spent last year almost half a billion forints on “strengthening the ‘civil’ opposition”, or “the ‘civil’ left wing”. The article listed 11 NGOs – including leading human rights and watchdog NGOs – which received grants from e.g. the Open Society Foundations, thus, in the newspaper’s view, are “kept” by György Soros, who exerts political influence through them. The article also stated that the “Soros-crew” had an “outstanding role” also in distributing grants in the framework of the EEA/Norway Grants NGO Fund, stating that the Ökotárs Foundation (which leads the Hungarian consortium distributing the EEA/Norway Grants NGO Fund) is also dependent on Soros, and that one-third of the whole sum distributed ended up at “Soros-compatible” organisations. The article also listed 13 NGOs which received grants from the EEA/Norway Grants NGO Fund, again, including leading human rights and watchdog organizations.<sup>1</sup> The accusations were echoed by the government-friendly newspaper <i>Magyar Nemzet</i>.</p> <p>→ In its reply dated 16 October 2013 the ambassador of Norway firmly declined the above allegations, recalling that the Ökotárs Foundation was chosen to operate the NGO Fund in Hungary in an open tendering process.<sup>2</sup></p> <p>→ Allegations were also firmly declined by the Ökotárs Foundation, which reminded that the priorities of the NGO programme under the EEA/Norway Grants are the same in all of the countries covered, and that the newspaper articles inappropriately failed to differentiate between social engagement (supported by the NGO Fund) and party political activities.<sup>3</sup></p>
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<sup>1</sup> For the online version, see: <http://valasz.hu/itthon/soros-felmilliardot-adott-orban-ellenfeleinek-67174>.

<sup>2</sup> See: <http://valasz.hu/publi/soros-nyiss-nekem-tert-visszhang-69399>.

<sup>3</sup> See: <http://norvegcivilalap.hu/hu/node/4210>.

<p><i>17 August 2013</i></p> <p><b>The governing party echoes newspaper's allegations</b></p>	<p>At a press conference on 17 August 2013 the spokesperson of the governing party Fidesz, Péter Hoppál, stated the following: “From an investigative report we learnt that a circle of American speculators paid about half a billion forints to show its gratitude to pseudo-civil organizations who were willing to regularly denounce Fidesz and the Hungarian government, particularly abroad and in front of forums abroad. (...) These organizations kept for millions of dollars, what these organizations do, all they have to do in exchange of the American money, is to attack the Hungarian government, attack Fidesz, and attack the Prime Minister of Hungary in all possible forums.” When a journalist asked the spokesperson to name the organizations he has in mind, the spokesperson named leading human rights and watchdog NGOs.<sup>4</sup></p> <p>→ The Hungarian Helsinki Committee, as one of the NGOs named, asked the spokesperson for an apology, yet he did not respond. Eventually the NGO decided to go to court, and in July 2014, the first instance court found that the spokesperson and Fidesz have violated the right of the organization for good reputation, arguing that these statements – which the respondents did not even try to support with evidence in court - may cause damage to the public image of the organization. The court obliged Mr. Hoppál and the Fidesz to publish an apology in two daily newspapers and on the party's website.<sup>5</sup> The respondents appealed against the decision.</p>
<p><i>8 April 2014</i></p> <p><b>Prime Minister's Office claims political influence with regard to the EEA/Norway Grants NGO Fund</b></p>	<p>On 8 April 2014 it was reported by the media that János Lázár, head of the Prime Minister's Office wrote a letter to the Norwegian government, claiming that the money from the EEA/Norway Grants NGO Fund is distributed by an organisation closely linked to the opposition party Politics Can Be Different. Furthermore, an Undersecretary of State from the Prime Minister's Office, Nándor Csepreghy, stated that if Norway will not be a partner in solving the issue that may be interpreted in a way that Norway interferes with the internal affairs of Hungary.<sup>6</sup></p> <p>→ In its response dated 24 April 2014, the Norwegian Minister of EEA and EU Affairs Vidar Helgesen reminded that the “process of selecting the fund operator for the NGO programme in Hungary has followed the regulation and procedures outlined in the agreement of the grants. The selection was done through an open tendering process where the selection criteria were publicly available and transparent. The current operator met all the specified criteria (...)” The Minister also stated the following: “I wish to underline that the Government of Norway has not been engaged in supporting, financially or otherwise, any party political activities in Hungary. These are rather surprising accusations, and I cannot see that they are valid.”<sup>7</sup></p> <p>→ The Ökotárs Foundation also issued a statement, underlining that it had never supported the Politics Can Be Different, any other political parties or any organizations closely linked to political parties in any form; and that the list of their grants is public.<sup>8</sup></p>
<p><i>11 April 2014</i></p> <p><b>Turns out that a</b></p>	<p>On 11 April 2014 news sources reported that the Századvég Foundation also participated in the open tendering process for the position of fund operator with regard to the</p>

<sup>4</sup> See e.g.: [http://index.hu/belfold/2014/07/07/megjarta\\_hoppal\\_peter\\_amikor\\_lealcivilezte\\_a\\_helsinki\\_bizottsagot/](http://index.hu/belfold/2014/07/07/megjarta_hoppal_peter_amikor_lealcivilezte_a_helsinki_bizottsagot/).

<sup>5</sup> See: <http://helsinki.hu/a-fidesz-es-szovivoje-pert-veszitett-a-helsinki-bizottsaggal-szemben>.

<sup>6</sup> See e.g.: <http://mno.hu/belfold/lazar-levelben-tiltakozik-a-kulfoldi-bevatkozas-ellen-1220352>.

<sup>7</sup> For the response in English, see: [http://www.regjeringen.no/upload/UD/Vedlegg/brev/svar\\_lazar.pdf](http://www.regjeringen.no/upload/UD/Vedlegg/brev/svar_lazar.pdf).

<sup>8</sup> See: <http://norvegcivilalap.hu/hu/node/8050>.

<p><b>background institution of the government lost the tender for operating the NGO Fund</b></p>	<p>EEA/Norway Grants NGO Fund, but since it was apparently not impartial, it was not selected.<sup>9</sup> (The Századvég-group is the most important background institution of the government, preparing studies, polls and surveys. The activities of the organization are mostly financed by the state:<sup>10</sup> e.g. in the first half of 2012 the Századvég received almost a billion HUF for preparing studies and analysis – which should have been prepared by the ministries themselves –, meaning that they received approx. 470,000 HUF per page.<sup>11</sup>)</p>
<p><i>30 April 2014</i> <b>Senior government official calls NGO Fund operators “party-dependent, cheating nobodies”</b></p>	<p>Undersecretary of State Nándor Csepreghy called the foundations acting as the operator consortium of the EEA/Norway Grants NGO Fund “party-dependent, cheating nobodies”, and indicated that there are plans to entrust the state with operating the NGO Fund.<sup>12</sup></p> <p>→ As a reaction, on 7 May 2014 the consortium led by the Ökotárs Foundation issued an open letter, addressed to János Lázár, strongly asking him to call upon his deputy to withdraw his statements that breached the reputation of the organizations. The consortium underlined that they have a number of programs beyond operating the NGO Fund, and cited concrete examples of cooperation with actors of the government.<sup>13</sup></p>
<p><i>6 May 2014</i> <b>Government requests that the NGO Fund is “suspended”</b></p>	<p>In a letter dated 6 May 2014, János Lázár asked the Norwegian Minister of EEA and EU Affairs in vain that the NGO programme in Hungary is “suspended” until the issue at stake is settled “to the satisfaction of both parties“, claiming that the independence and the operation of the Ökotárs-led consortium was questionable. The letter also indicated that the government wishes to enter into negotiations as to the new fund operator (even though Hungary is not a party to the agreement under which the NGO Fund operates).<sup>14</sup></p>
<p><i>21 May 2014</i> <b>State audit is launched against NGOs receiving support from the NGO Fund</b></p>	<p>On 21 May 2014 it was announced by the Prime Minister’s Office that the government requests the Government Control Office (GCO) – a state agency vested with the task of auditing state money – to launch a unilateral audit into how the EEA/Norway Grants NGO Fund is managed, in order to see whether the government’s suspicion that the fund’s money is used to support political organisations indirectly, or NGOs closely linked to them, may be substantiated.<sup>15</sup></p> <p>→ On 28 May 2014 the secretariat of the EEA/Norway Grants donor states, the Financial Mechanism Office (FMO), has made clear its position in an official letter addressed to János Lázár that the conduct of the proposed audit “cannot be accepted”, since according to the respective agreements the implementation of the NGO Fund, including its regular audit, is the responsibility of the donor states. It was underlined that since the NGO Fund does not receive any funding from Hungarian state budget, no funds from Hungarian state budget are managed by the Ökotárs Foundation in this context. It was also submitted that an audit by the donors has already been planned and will be carried out during the autumn, and the results of this audit will certainly be made available to the Hungarian authorities.</p>

<sup>9</sup> See e.g.: [http://index.hu/belfold/2014/04/11/a\\_szazadveg\\_akarta\\_a\\_norveg\\_penzeket/](http://index.hu/belfold/2014/04/11/a_szazadveg_akarta_a_norveg_penzeket/).

<sup>10</sup> See e.g.: [http://index.hu/belfold/2013/04/04/otmilliardra\\_nott\\_a\\_szazadveg\\_megbizasa/](http://index.hu/belfold/2013/04/04/otmilliardra_nott_a_szazadveg_megbizasa/).

<sup>11</sup> See: <http://ekint.org/ekint/ekint.news.page?nodeid=559>.

<sup>12</sup> See: [http://hvg.hu/gazdasag/20140430\\_Csepregyh\\_szelhamos\\_gittegyletek\\_kezelik/](http://hvg.hu/gazdasag/20140430_Csepregyh_szelhamos_gittegyletek_kezelik/).

<sup>13</sup> For the open letter in English, see: <http://norvegcivilalap.hu/en/node/8239>.

<sup>14</sup> See e.g.: [http://index.hu/belfold/2014/05/09/lazar\\_felfuggesztene\\_a\\_norveg\\_civil\\_alap\\_tamogatasait/](http://index.hu/belfold/2014/05/09/lazar_felfuggesztene_a_norveg_civil_alap_tamogatasait/).

<sup>15</sup> See e.g.: [http://index.hu/gazdasag/2014/05/21/rakuldik\\_a\\_kehit\\_a\\_norveg\\_alapra/](http://index.hu/gazdasag/2014/05/21/rakuldik_a_kehit_a_norveg_alapra/).

	<p>Furthermore, the Norwegian government rejected again all allegations of supporting, financially or otherwise, any party political activity in Hungary.<sup>16</sup></p>
<p>28 May – 1 June 2014</p> <p><b>Governmental lists on “potentially problematic” NGO projects and “left wing evaluators” come to light</b></p>	<p>After János Lázár, head of the Prime Minister’s Office had stated in an interview<sup>17</sup> on 28 May 2014 that one of the ministries has been preparing materials on the potentially problematic NGO projects since 2011, an online news portal acquired the respective list from the Prime Minister’s Office, which turned out to contain exactly the same human rights and watchdog NGOs as the <i>Heti Válasz</i> article from August 2013 referred to above.<sup>18</sup> (For the list of the NGOs, see the end of the sheet.)</p> <p>Furthermore, even though the name of the evaluators for the NGO Fund is not public in order to exclude lobbying, it turned out that the Prime Minister’s Office also listed evaluators with “left wing political ties”, mainly citing politically relevant activities preceding their job as an evaluator. At the same time, an online news portal stated that there are also evaluators who, following the same logic, could have been listed as having ties to the Fidesz. The governmental list also contained “incompatible” evaluators, to which the Ökotárs responded that evaluators who would be incompatible with regard to an application do not participate in its evaluation.<sup>19</sup></p>
<p>2 June 2014</p> <p><b>State auditors request documents from NGO Fund operators</b></p>	<p>On 2 June 2014, the GCO made an on-site audit at three members of the consortium responsible for the operation of the EEA/Norwegian NGO Fund (Autonómia Foundation, Foundation for the Development of Democratic Rights – DemNet, and Ökotárs Foundation), and demanded that certain documents be handed over. Even though the foundations maintained the view that the GCO had no right to investigate, they decided to turn over some of the documents. However, the head of the Ökotárs stated that they would not like to turn over documents which contain sensitive personal data (such as the names of clients of human rights NGOs), and they had asked that their standpoint as to the illegitimate nature of the audit is recorded.<sup>20</sup> Furthermore, the Ökotárs submitted a formal letter to the GCO, inquiring about the legal basis of the audit.<sup>21</sup></p> <p>→ In order to express the Norwegian authorities’ concern about Hungary’s actions, the Hungarian Ambassador to Norway was summoned to the Ministry of Foreign Affairs on 4 June 2014, and representatives from the Norwegian Embassy in Budapest paid a visit to the Hungarian authorities on 5 June 2014. The Norwegian Minister of EEA and EU Affairs stated that he is “deeply concerned about the actions of the Hungarian authorities in relation to civil society and their attempts to limit freedom of expression” and that the Hungarian authorities’ audit does not comply with the agreements that have been entered into. It was emphasized again that a number of NGO funds were scheduled to be audited in the autumn of 2014 by the donor countries, including the fund in Hungary, and the results of these audits</p>

<sup>16</sup> For the press release in English, see: <http://www.norvegia.hu/Norsk/EEA-and-Norway-Grants1/EEA-and-Norway-Grants/Proposed-investigation-of-the-NGO-Fund-by-the-Government-Control-Office/#.VBnPWVekPgH>.

<sup>17</sup> See e.g.: <http://444.hu/2014/05/28/lazar-janos-norveg-civil-alap/>.

<sup>18</sup> See: <http://444.hu/2014/05/30/itt-a-kormany-listaja-a-szervezetekrol-akik-miatt-nekimentek-a-norveg-alapnak/>.

<sup>19</sup> See e.g.: <http://444.hu/2014/05/31/titkos-nevsort-adott-ki-a-kormany-hogy-megmondja-kivel-van-baja/>, [http://index.hu/belfold/2014/06/01/az\\_nfu\\_adta\\_ki\\_a\\_norveg\\_alap\\_titkos\\_nevsorat/](http://index.hu/belfold/2014/06/01/az_nfu_adta_ki_a_norveg_alap_titkos_nevsorat/).

<sup>20</sup> See e.g.: [http://index.hu/belfold/2014/06/02/megiscsak\\_rajta\\_utott\\_a\\_kehi\\_a\\_norveg\\_alapon/](http://index.hu/belfold/2014/06/02/megiscsak_rajta_utott_a_kehi_a_norveg_alapon/), <http://www.reuters.com/article/2014/06/02/us-hungary-norway-funding-ngo-idUSKBN0ED1QW20140602?feedType=RSS&irpc=932> (in English).

<sup>21</sup> See e.g.: <http://nol.hu/belfold/okotars-nincs-jogalapja-a-kehi-vizsgalatnak-1466411>. For the letter of the Ökotárs, see: [https://norvegivilalap.hu/sites/default/files/dokumentumok/okotars\\_level\\_kehi.pdf](https://norvegivilalap.hu/sites/default/files/dokumentumok/okotars_level_kehi.pdf).

	<p>will be made available to the public. The Minister stated that if the Hungarian authorities would like to request access to documents related to the administration of the NGO Fund, they are to contact the FMO in Brussels.<sup>22</sup></p> <p>→ On 3 June 2014, the Director of the FMO sent a letter to János Lázár, expressing her strong objection once again with regard to the GCO's intervention. The director also stated that Ökotárs shall maintain professional secrecy during the implementation of the programme according to its agreement with the FMO, and, therefore, the GCO shall address any further request, question or inquiry directly to the FMO.<sup>23</sup></p> <p>→ After a high-level meeting on 12 June 2014 between the states involved, it was stated again by Norway that responsibility for the NGO programme and any potential audits lies with the donor states, and that the Hungarian government's actions "undermine the independence of civil society from the authorities". It was expressed that halting the audit is one of the preconditions for lifting the earlier suspension of the EEA and Norway Grants.<sup>24</sup> (Payments to Hungary under the EEA and Norway Grants scheme were suspended as of 9 May 2014, because the Hungarian Government has moved the implementation and monitoring of the Grants scheme out of the central government administration, which was seen by the donor states as a breach of the agreements that have been entered into.<sup>25</sup>)</p> <p>→ Since the Hungarian government failed to address the issue of the state audit of NGOs in its follow-up letter dated 17 June 2014, the FMO emphasized once again in a response dated 25 June 2014 that the cancellation of the audit against the NGO Fund operator is also a precondition of further dialogue on lifting the suspension.<sup>26</sup></p>
<p>16 June 2014</p> <p><b>Request for further documents is rejected by fund operator</b></p>	<p>Instead of responding to the inquiry of the Ökotárs as to the legal basis of its audit, the GCO requested another set of documents from the Ökotárs in a letter dated 16 June 2014, giving the NGO a three-day deadline, and disregarding the above-mentioned letter of the Director of the FMO, which stated that any further requests shall be addressed to the FMO. The FMO was on the opinion that some of the newly requested information could not be shared with the GCO since that would possibly harm basic civil rights, and asked the Ökotárs to reject the GCO's request,<sup>27</sup> which the Ökotárs did.</p>
<p>25-27 June 2014</p> <p><b>Newspaper falsely states that EY investigation supports the state's accusation;</b></p>	<p>On 25-26 June 2014 both the printed and the online versions of the government-friendly newspaper <i>Heti Válasz</i> claimed that a draft audit report prepared by Ernst &amp; Young supported the concerns of János Lázár with respect to the Ökotárs, with regard to the period between 2008 and 2010.<sup>28</sup> Referring to the report, Undersecretary Csepreghy stated that it was possible that the Ökotárs committed fraud.<sup>29</sup> On 27 June 2014 it was announced that the government requested the audit report from the EY, and if that will support the allegations</p>

<sup>22</sup> For the press release in English, see: <http://www.regjeringen.no/en/dep/ud/press/news/2014/civil-society-hungary.html?id=762213>.

<sup>23</sup> For the letter in English, see:

[https://norvegcivilalap.hu/sites/default/files/dokumentumok/4\\_1\\_sz\\_levelre\\_eslo\\_valasz\\_az\\_fmotel\\_2014\\_06\\_03.pdf](https://norvegcivilalap.hu/sites/default/files/dokumentumok/4_1_sz_levelre_eslo_valasz_az_fmotel_2014_06_03.pdf).

<sup>24</sup> For the press release in English, see: <http://www.regjeringen.no/en/sub/europaportalen/aktuelt/nyheter/2014/Still-no-agreement-with-Hungary.html?id=763125>.

<sup>25</sup> For the press release in English, see: [http://www.regjeringen.no/en/dep/ud/press/news/2014/hungary\\_suspension.html?id=758873](http://www.regjeringen.no/en/dep/ud/press/news/2014/hungary_suspension.html?id=758873).

<sup>26</sup> For the letter in English, see: <https://norvegcivilalap.hu/en/node/8552>.

<sup>27</sup> For the letter of the Financial Mechanism Office in English, see:

[https://norvegcivilalap.hu/sites/default/files/dokumentumok/7\\_1\\_sz\\_levelre\\_masodik\\_valasz\\_az\\_fmotel\\_2014\\_06\\_17.pdf](https://norvegcivilalap.hu/sites/default/files/dokumentumok/7_1_sz_levelre_masodik_valasz_az_fmotel_2014_06_17.pdf).

<sup>28</sup> See: <http://valasz.hu/itthon/fordulat-norveggyben-neves-vilageceg-igazolja-lazar-janost-101180>.

<sup>29</sup> See e.g.: <http://www.hir24.hu/belfold/2014/06/27/sikkasztassal-vadolja-a-kormany-az-okotars-alapitvanyt/>.

<p><b>government refers to initiating a criminal procedure</b></p>	<p>of the press, than the government will initiate a criminal procedure even before the audit of the GCO is over.<sup>30</sup> (Subsequently it turned out that the EY's report was handed over to the GCO by the Ökotárs itself earlier on.<sup>31</sup>)</p> <p>→ On 1 July 2014 the independent investigative news portal <a href="http://atlatszo.hu">atlatszo.hu</a> published the EY's draft report in its entirety, concluding that in fact the audit report considered the implementation of the program adequate as a whole, revealed no systemic deficiencies, and although it pointed out risks and problems, nothing to the extent indicated by the governmental accusations, and certainly nothing which could constitute a criminal offence.<sup>32</sup></p>
<p><i>June 2014</i></p> <p><b>State auditors request documents from NGOs supported by the NGO Fund</b></p>	<p>In the course of June 2014, altogether 58 NGOs supported by the EEA/Norway Grants NGO Fund received a letter of query from the GCO to submit documents related to their projects financed by NGO Fund. The request covered practically entire project documentations in addition to organizational documents, and the deadline provided was very tight: they had to comply with the request approximately within a week.<sup>33</sup> Some of the NGOs submitted an inquiry to the GCO as to the legal basis for the investigation, but received a sample letter which in their view did not succeed in substantiating the GCO's right to investigate them.<sup>34</sup></p> <p>→ Four of the NGOs concerned – the Asimov Foundation (operating the investigative news portal <a href="http://atlatszo.hu">atlatszo.hu</a>, the Hungarian Civil Liberties Union, the Szivárvány Misszó Foundation (organizer of the Budapest Pride), and the Krétakör Foundation – decided to make the project documentation available on their websites instead of submitting it to the GCO, expressing their standpoint that the audit had no legal basis.<sup>35</sup> At the same time, e.g. Transparency International Hungary decided to comply with the GCO's request, but upheld the view as to the questionable legal basis of the audit.<sup>36</sup> (It has to be added that not complying was not without risk, since the GCO can initiate the suspension of the tax number of any entities refusing to cooperate with it, which practically renders NGOs' life impossible.)</p> <p>→ The GCO gave another, also tight deadline for the concerned NGOs in July 2014 to submit documents they failed to submit earlier, and stated that a high fine (500,000 HUF) will be imposed on them if they do not comply.<sup>37</sup> However, the four NGOs who refused to cooperate earlier upheld their stance.<sup>38</sup></p> <p>→ Upon the complaints of NGOs (including the Transparency International Hungary) the Ombudsperson of Hungary concluded in a letter sent to János Lázár on 23 July 2014 that the</p>

<sup>30</sup> See e.g.: <http://www.origo.hu/itthon/20140627-mar-a-kehi-vizsgalat-elott-feljelentest-tehet-a-kormany-a-norveg-alap-penzei-miatt.html>.

<sup>31</sup> See e.g.: <http://index.hu/belfold/2014/06/27/norvegok-a-leplezo-iratokban-nem-az-van-amit-a-kormany-mond/>.

<sup>32</sup> See e.g.: <http://atlatszo.hu/2014/07/01/itt-az-ernst-young-jelentese-a-norveg-civil-alap-atvilagitasarol/>.

<sup>33</sup> See e.g.: <http://tv2.hu/musoraink/tenyek/152884-adatok-at-kernek-a-norveg-penzekrol.html>.

<sup>34</sup> See e.g.:

[http://www.transparency.hu/TI\\_turns\\_to\\_the\\_Ombudsman\\_regarding\\_recent\\_government\\_audit?bind\\_info=index&bind\\_id=0](http://www.transparency.hu/TI_turns_to_the_Ombudsman_regarding_recent_government_audit?bind_info=index&bind_id=0) (in English).

<sup>35</sup> See: <http://blog.atlatszo.hu/2014/06/a-kehi-es-az-atlatszo-esete/>, <http://budapestpride.hu/hirek/kehi-valasz-2> and <http://budapestpride.hu/hirek/budapest-pride-a-kozosseg-es-a-nyilvanossag-fele-szamolunk-el>, <http://tasz.hu/en/about-us/hclu-accounts-public-not-gco> (in English).

<sup>36</sup> See: [http://www.transparency.hu/TI\\_turns\\_to\\_the\\_Ombudsman\\_regarding\\_recent\\_government\\_audit?bind\\_info=index&bind\\_id=0](http://www.transparency.hu/TI_turns_to_the_Ombudsman_regarding_recent_government_audit?bind_info=index&bind_id=0) (in English).

<sup>37</sup> See e.g.: <http://www.atv.hu/belfold/20140715-norveg-ugy-ultimatum-a-kehitol-jon-az-ujabb-csapas>.

<sup>38</sup> See e.g.: <http://vs.hu/birsag-ellenere-sem-hatralnak-az-ellenallo-norveg-civilek-0717>.

	interpretation of Norway shall be also taken into account with regard to the audit of the funds. However, the Ombudsperson did not take any further action. <sup>39</sup>
<p>21 July 2014</p> <p><b>State auditors demand further documents from NGO Fund operators</b></p>	<p>On 21 July 2014, the GCO sent another request for documents to the Ökotárs Foundation, now threatening to impose sanctions (fines and/or the suspension of the organization’s tax number) in case of non-cooperation. The new documents requested not only concerned the Ökotárs, but also the NGOs supported from the EEA/Norway Grants NGO Fund.</p> <p>→ On 24 July 2014, the Ökotárs issued a statement, listing the documents they submitted to the GCO previously in the spirit of cooperation (questioning the audit’s legality though) and which are the ones they do not agree to hand over (e.g. data of non-supported applicants and documents containing sensitive personal data). The statement continued by saying that in case of the latter documents the Ökotárs questions “why they would be needed to achieve the stated goal of the investigation (...), to establish whether the use of the funds was appropriate”.<sup>40</sup></p>
<p>26 July 2014</p> <p><b>PM refers to NGOs as “paid political activists” helping foreign interests</b></p>	<p>In his speech delivered on 26 July 2014, in which he declared that he and his government builds an “illiberal state”, Prime Minister Viktor Orbán said that their efforts in that regard are obstructed by civil society organizations, and referred to civil society members as “paid political activists who are trying to help foreign interests”.<sup>41</sup></p>
<p>August 2014</p> <p><b>First criminal procedure is launched against the operator of the NGO Fund</b></p>	<p>In the beginning of August 2014 it was reported that the police launched an investigation against the Ökotárs on the suspicion of fraud. However, this procedure was not initiated by the government, but by a member of the Fidesz, probably for personal reasons.<sup>42</sup> Later on, the underlying criminal offence was altered to “fraudulent misuse of funds” or, in other words, embezzlement.<sup>43</sup></p>
<p>3 September 2014</p> <p><b>Criminal procedure is initiated against an NGO by the GCO</b></p>	<p>On 3 September it was announced that the GCO initiated a criminal procedure on the suspicion of “unlicensed financial activities” against an unidentified NGO who gave loans to other NGOs for years.<sup>44</sup> The Ökotárs soon replied that it is not a secret that, on an ad hoc basis, upon individual requests, the Ökotárs has given loans to NGOs from its own capital, mainly to help with the financing of EU-projects, but did not derive any benefit from that. The Ökotárs emphasized that this activity was included in its public reports, and that it is not related to their activities concerning the EEA/Norway Grants NGO Fund.<sup>45</sup></p>
<p>4 September 2014</p>	<p>After the Ökotárs refused to hand over a government-friendly television channel the list of</p>

<sup>39</sup> See: [http://www.transparency.hu/uploads/docs/ombudsman\\_levele\\_miniszterelnoksegnek.pdf](http://www.transparency.hu/uploads/docs/ombudsman_levele_miniszterelnoksegnek.pdf).

<sup>40</sup> For the statement and the list of documents in English, see: <http://norvegcivilalap.hu/en/node/8578>.

<sup>41</sup> See e.g.: <http://www.bloomberg.com/news/2014-07-28/orban-says-he-seeks-to-end-liberal-democracy-in-hungary.html> (in English), <http://www.kormany.hu/hu/a-miniszterelnok/hirek/a-munkaalapu-allam-korszaka-kovetkezik>.

<sup>42</sup> See e.g.: <http://vs.hu/mar-nyomoznak-sikkasztas-miatt-norveg-civilek-ugyeben-0805>, [http://index.hu/belfold/2014/08/23/nyomoz\\_a\\_rendorseg\\_a\\_norveg\\_alapok\\_ugyeben/](http://index.hu/belfold/2014/08/23/nyomoz_a_rendorseg_a_norveg_alapok_ugyeben/), <http://vs.hu/fideszes-emailrol-jelentettek-fel-norveg-alapot-0806>.

<sup>43</sup> See e.g.: [http://index.hu/belfold/2014/08/23/nyomoz\\_a\\_rendorseg\\_a\\_norveg\\_alapok\\_ugyeben/](http://index.hu/belfold/2014/08/23/nyomoz_a_rendorseg_a_norveg_alapok_ugyeben/).

<sup>44</sup> See e.g.: [http://hvg.hu/gazdasag/20140903\\_Feljelentett\\_a\\_Kehi\\_egy\\_szervezetet\\_a\\_nor](http://hvg.hu/gazdasag/20140903_Feljelentett_a_Kehi_egy_szervezetet_a_nor)

<sup>45</sup> See: <http://norvegcivilalap.hu/hu/node/8649>.

<p><b>DPA obliges fund operator to disclose list of non-supported applications</b></p>	<p>non-supported applicants and the reasoning as to why they were not supported, claiming e.g. that only the FMO would be allowed to submit the data, the Hungarian National Authority for Data Protection and Freedom of Information reached a decision in the beginning of September, obliging the Ökotárs to fulfill the television channel's request.<sup>46</sup></p>
<p><i>8 September 2014</i> <b>Police raid on NGO Fund operators; documents concerning "blacklisted" NGOs are seized</b></p>	<p>In the framework of the investigations above – in which defendants are not identified, thus potential defendants are not protected from self-incrimination –, on 8 September 2014 the offices of the Ökotárs and the DemNet were raided by the police, who showed up in disproportionately high numbers (reportedly, 43 police officers participated in the raid). Staff members were not allowed to use their phones, and the police also conducted searches in the homes of certain staff members and at the foundation's accountant. The head of Ökotárs was escorted home by the police in order to fetch her laptop.<sup>47</sup> The police seized computers, documents, etc., and both the opinion of the representatives of the Ökotárs and the DemNet and the police's list of the seized materials show that the police were mainly interested in the 13 NGOs "blacklisted" by the Prime Minister's Office earlier on<sup>48</sup> – giving rise to suspicions that the criminal procedure was used to access documents the GCO could not.<sup>49</sup></p> <p>→ On 9 September 2014, the Norwegian Minister of EEA and EU Affairs stated that the police raid was "completely unacceptable" and made it clear that the Hungarian authorities "have no intention of fulfilling their obligations under the agreements Hungary has entered into on the management of the EEA and Norway Grants".<sup>50</sup> Also on 9 September, the ambassador of Norway stated in an interview on a Hungarian television channel that in their view the GCO's audit has no legal basis, and that they have been wholly satisfied with the work of the Ökotárs.<sup>51</sup></p>
<p><i>11 September 2014</i> <b>The scope of the state audit is extended</b></p>	<p>On 11 September 2014 it was announced that the scope of the GCO's audit had been extended to funds received by the Ökotárs in the framework of the Swiss-Hungarian Cooperation Programme, and also to funds received from other state budget sources.<sup>52</sup></p>
<p><i>15 September 2014</i> <b>PM at Parliament's opening session: NGOs apply double standards</b></p>	<p>In a speech delivered at the opening of the autumn session of the Parliament on 15 September 2014 Prime Minister Viktor Orbán stated the following: "We don't want anything more than to see clearly, we want to have clean water in the glass, because we are bothered by insincerity and lies, and we don't like it when someone who talks about freedom is a mercenary, or who talks about independence is a kept person. Declares himself a civilian but is in fact a paid political activist. Talks about respect for the law but when it comes to his own financial affairs, calls for exceptional procedures, saying that's not Hungarian money. Hungarian voters don't like this, so the government does well when it says, laws apply to everybody, to political parties, civil society organisations, and also to citizens who don't organise themselves at all."</p>

<sup>46</sup> See e.g.: [http://mno.hu/magyar\\_nemzet\\_belfoldi\\_hirei/torvenyt-sertett-az-okotars-1245895](http://mno.hu/magyar_nemzet_belfoldi_hirei/torvenyt-sertett-az-okotars-1245895).

<sup>47</sup> See e.g.: [http://index.hu/belfold/2014/09/08/keszenletisek\\_akcioznak\\_az\\_okotarsnal/](http://index.hu/belfold/2014/09/08/keszenletisek_akcioznak_az_okotarsnal/)

<sup>48</sup> See: <http://atlatszo.hu/2014/09/08/a-piszkos-tizenharomra-vedaszott-a-rendorseg-az-okotarsnal-es-a-demnetnel/>.

<sup>49</sup> See: <http://magyarnarancs.hu/belpol/politikai-terbe-emelt-konceptios-vizsgalat-91621>.

<sup>50</sup> For the press release in English, see: [http://www.regjeringen.no/en/dep/ud/press/news/2014/raid\\_eea.html?pid=767076](http://www.regjeringen.no/en/dep/ud/press/news/2014/raid_eea.html?pid=767076).

<sup>51</sup> See e.g.: <http://444.hu/2014/09/10/norveg-nagykovet-nem-magyar-hanem-norveg-kozpenzrol-van-szo/>.

<sup>52</sup> See e.g.: [http://hvg.hu/itthon/20140911\\_Kiterjesztettek\\_a\\_Kehivizsgalatot\\_az\\_Oko/](http://hvg.hu/itthon/20140911_Kiterjesztettek_a_Kehivizsgalatot_az_Oko/).



<p>18-24 September 2014</p> <p><b>The tax number of fund operators is suspended</b></p>	<p>On 18 September 2014, the tax number of the consortium's fourth member, the Kárpátok Foundation was suspended, and the GCO stated that the tax number of the remaining three consortium members will also be suspended, on the basis that the foundations are responsible for distributing public money but they are "secretive" and they do not want to disclose certain documents. On 22-24 September 2014 the remaining three consortium members (Ökotárs, DemNet and Autonómia Foundation) were also notified that their tax numbers had been suspended.<sup>53</sup></p> <p>→ Consortium members requested a judicial review of the decision suspending their tax numbers. On 23 February 2015, the competent court set a date for the hearing in the case of the Ökotárs, the DemNet and the Autonómia Foundation, and suspended the application of the tax authority's decision until the end of the court procedure, allowing the NGOs to continue their operation.<sup>54</sup></p>
<p>23-24 September 2014</p> <p><b>U.S. President's statement on Hungary intimidating NGOs is labelled as being without any factual basis by ministry</b></p>	<p>In his remarks delivered at the Clinton Global Initiative on 23 September 2014, U.S. President Barack Obama referred to Hungary as one of the countries where NGOs are attacked, saying the following: "From Hungary to Egypt, endless regulations and overt intimidation increasingly target civil society."<sup>55</sup></p> <p>→ On the next day, the Hungarian Ministry of Foreign Affairs and Trade issued a short statement, saying that the above remarks of the U.S. President had "no factual basis".<sup>56</sup></p> <p>→ On 1 October 2014, a Secretary of State of the Prime Minister's Office, László L. Simon, stated to the press that the critics of Hungary from the U.S. and Western Europe "fear for a quite well-operating network" when they accuse the Hungarian government with targeting civil society, "a network the financing of which is thought out very well, and there are political-ideological considerations behind it". He also stated that the reason behind the U.S. President's words was that "the influential political circles behind the President now sense that the organisations [in Hungary] which they support and which are able to carry out powerful political activity suffer harm because of the investigations launched against them". The Secretary of State strived to support this statement with the fact that the NGOs supported from the EEA/Norway Grants NGO Fund and those supported by donors from the U.S. (such as the former CEE Trust) overlap.<sup>57</sup></p>
<p>22 October 2014</p> <p><b>GCO publishes its audit report, rejected by Norway</b></p>	<p>On 22 October 2014 the GCO published its audit report,<sup>58</sup> containing generalized and highly questionable critical conclusions. The GCO claimed irregularities with regard to the implementation of the EEA/Norway Grants NGO Fund without identifying the rules breached, and that criminal offences had been committed, but provided no explanation in that regard either. It was also announced that the GCO will launch a criminal procedure based on the report.<sup>59</sup></p> <p>→ On 23 October 2014, the director of the Ökotárs reacted to the GCO's audit report by</p>

<sup>53</sup> See e.g.: [http://hvg.hu/itthon/20140923\\_Felfuggesztettek\\_az\\_Okotars\\_es\\_a\\_Demnet\\_a/](http://hvg.hu/itthon/20140923_Felfuggesztettek_az_Okotars_es_a_Demnet_a/),  
[http://index.hu/belfold/2014/09/24/az\\_autonomia\\_alapitvany\\_adoszamat\\_is\\_felfuggesztettek/](http://index.hu/belfold/2014/09/24/az_autonomia_alapitvany_adoszamat_is_felfuggesztettek/).

<sup>54</sup> See e.g.: [http://hvg.hu/itthon/20150224\\_Egyelore\\_visszakapta\\_adoszamat\\_az\\_Okotars](http://hvg.hu/itthon/20150224_Egyelore_visszakapta_adoszamat_az_Okotars).

<sup>55</sup> See: <http://www.whitehouse.gov/the-press-office/2014/09/23/remarks-president-clinton-global-initiative>.

<sup>56</sup> See: <http://www.kormany.hu/hu/kulgazdasagi-es-kulugyminiszterium/hirek/a-magyar-nep-szabadsagszereto>.

<sup>57</sup> See e.g.: [http://magyarhirlap.hu/cikk/6335/Politikai\\_befolyas\\_alatt\\_allo\\_halozatot\\_feltenek\\_biraloink](http://magyarhirlap.hu/cikk/6335/Politikai_befolyas_alatt_allo_halozatot_feltenek_biraloink).

<sup>58</sup> The audit report is available in English at: <http://kehi.kormany.hu/download/2/b2/c0000/Audit%20Report.pdf>.

<sup>59</sup> See e.g.: <http://abcug.hu/kehi-feljelenti-az-okotars-alapitvanyt/>.

	<p>stating: “It is really difficult to react to the generalized and unfounded charges articulated in KEHI’s report. If they found irregularities, then they should have described exactly who committed these and how much money we are talking about here.”<sup>60</sup></p> <p>→ On 28 October 2014, Norway issued a statement regarding the matter, containing the following: “The KEHI-audit [i.e. the GCO-audit] of the NGO-fund is in breach with the agreements governing the EEA-grants. No funds from the Hungarian state budget are at stake and the donors will not accept discussions based on this report. The donors will base their evaluation of the NGO-fund on an independent audit. We find the actions taken by the Hungarian government against the fund operator of the NGO-fund, Ökotárs to show a troubling lack of respect for the independence of civil society. As such, we believe the Hungarian government is challenging basic democratic values underpinning European co-operation. (...) A solution of the situation would require that the signed agreements and the agreed framework for implementation of the EEA and Norway grants are honoured and respected. As soon as the Hungarian government express commitment to resolve the open issues, including a satisfactory solution for the NGO fund, Norway is willing to resume discussions to find solutions within the frame of existing agreements.”<sup>61</sup></p> <p>→ On 31 October 2014, the Norwegian Minister of EEA and EU Affairs said with regard to the GCO’s audit report: “We don’t attach a lot of credibility to that report to put it mildly.”<sup>62</sup></p> <p>→ On 4 November 2014 the Ambassador of Norway announced that the respective Norwegian minister had not accepted the invitation by the head of the Prime Minister’s Office to discuss the GCO’s audit report, since Norway considers the state audit unlawful.<sup>63</sup></p>
<p>22 October 2014</p> <p><b>Association tied to the governing party demands new rules on foreign funding of NGOs</b></p>	<p>→ On 22 October 2014, a Hungarian NGO named “Civil Unity Forum” called upon the Minister of Justice to take legislative steps to enhance the transparency with regard to the funds received by Hungarian NGOs from abroad, and suggested e.g. that NGOs should be obliged to submit their agreements with their donors to the government, and the parties to these agreements should acknowledge the universal supervisory power of the Hungarian state.<sup>64</sup> (The Civil Unity Forum undeniably has very close ties with the governing parties, organizes marches in support of the governing party Fidesz and the government, installed public billboards and posters in the value of HUF 500 million to criticize opposition leaders during the 2014 national elections campaign, and received altogether 60 million HUF from the party foundation of the Fidesz in the last two years.<sup>65</sup>)</p>
<p>12 November 2014</p> <p><b>GCO launches criminal procedure and</b></p>	<p>It was reported on 12 November 2014 that the GCO made a formal complaint to the police to initiate a criminal procedure, claiming that the consortium led by the Ökotárs violated the rules on incompatibility, and contributed to the irregular payment of 250 million HUF (€ 813,147.55) by the illicit amendment of grant agreements and accepting non-eligible project costs. It was also reported that the GCO requested the National Tax and Customs</p>

<sup>60</sup> See in English: <http://budapestbeacon.com/featured-articles/kehi-reports-okotars-for-financial-malfesance-and-fraud/>.

<sup>61</sup> For the full statement in English, see: <http://www.norvegia.hu/Norsk/EEA-and-Norway-Grants1/EEA-and-Norway-Grants/The-Norwegian-response-to-the-KEHI-report/>.

<sup>62</sup> See in English: <http://www.thelocal.no/20141101/norway-fronts-up-to-hungary-in-political-aid-row>.

<sup>63</sup> See e.g.: <http://index.hu/belfold/2014/11/04/beintett-a-norveg-kormany-lazarnak-nem-fogadjak-el-a-meghivasat/>. The related letter of Minister Helgesen is available here in English: <http://www.norvegia.hu/Norsk/EEA-and-Norway-Grants1/EEA-and-Norway-Grants/Helgesens-response-to-Mr-Lazar-on-the-KEHI-report/>.

<sup>64</sup> See: <http://civilosszefogas.hu/felkeres-jogszabaly-alkotasra/>.

<sup>65</sup> See: <http://atlatzo.hu/2014/06/06/20-millio-forint-partpenz-290-millio-forint-maganadomany-a-kormany-civiljeinek/>.

<b>requests tax audit</b>	Administration to conduct an extraordinary tax audit on the basis of the findings of the report. <sup>66</sup>
<i>15 December 2014</i> <b>PM on registering NGOs funded from abroad</b>	The Prime Minister of Hungary stated in an interview given to Bloomberg in December 2014 that he would back legislation to force non-government organizations funded from abroad to be specially registered, because it is important to know “who’s in the background” of such groups. <sup>67</sup>
<i>16 December 2014</i> <b>Audit by the Prime Minister’s Office in relation to the Swiss NGO Fund</b>	<p>After the GCO’s audit started, payments were suspended by Switzerland under the Swiss-Hungarian Cooperation Programme. In November 2014 Switzerland decided to proceed with the payments, since they were of the view that it was proven that the Ökotárs was trustworthy. However, the Prime Minister’s Office decided that it would carry out an investigation/audit regarding the use of the Swiss NGO Fund itself, and it was reported on 16 December 2014 that until the 45-day governmental investigation procedure is over, no payments can be realized from the Swiss NGO Fund.<sup>68</sup></p> <p>→ At the end of 2014 a tripartite agreement was concluded between Switzerland, the Hungarian government and the Ökotárs in order to ensure that the NGOs supported receive their grant moneys. (Payments had not been realized from the Swiss NGO Fund since August 2014, affecting almost 30 projects, several of which had to be suspended.<sup>69</sup>) The agreement was a provisional one (applying only to the period of the investigation), and set out that payments shall be made through the governmental Széchenyi Program Office. However, in-merit coordination of the Swiss NGO Fund is still carried out by the consortium.<sup>70</sup></p>
<i>19 January 2015</i> <b>Prosecutorial and tax authority investigation of supported NGOs</b>	On 19 January 2015 the Ökotárs informed the press that the National Tax and Customs Administration investigate two NGOs which received support from the EEA/Norway Grants NGO Fund, while the prosecutor’s office investigates the lawfulness of the operations of another two such NGOs (these are not criminal investigations). Thus, state investigations not only focus on consortium members any more, but also the NGOs supported by the NGO Fund. <sup>71</sup>
<i>23 January 2015</i> <b>Court decision labels police raid of NGOs unlawful</b>	→ On 23 January 2015, the Buda Central District Court ruled on the complaint submitted by the Ökotárs to challenge the lawfulness of the police raid of the consortium’s offices and the searches conducted in the offices and in the homes of Ökotárs representatives in September 2014. The court stated that the ordering of the searches and seizures was unlawful, since there was no well-founded suspicion that the criminal offence of embezzlement had been committed and there was no investigation in place into “unlicensed financial activities” (the other offence that the police referred to as the basis of its actions). <sup>72</sup>
<i>11 February 2015</i>	→ In February 2015, the results of an independent evaluation, conducted by a consulting

<sup>66</sup> See e.g.: <http://nol.hu/belfold/fejjelentett-civilek-1497967>.

<sup>67</sup> See in English: <http://www.bloomberg.com/news/articles/2014-12-15/hungary-premier-orban-sticks-to-maverick-path-as-u-s-ties-sour>.

<sup>68</sup> See e.g.: <http://444.hu/2014/12/16/svajc-mar-utalna-az-okotarsnak-a-civil-alapba-de-nem-hagyjuk/>.

<sup>69</sup> See e.g.: <http://www.hir24.hu/belfold/2014/12/16/lazar-a-norveg-utan-a-svajci-alapra-is-raszall/>.

<sup>70</sup> See e.g.: <http://vs.hu/kozelet/osszes/lazarek-kiturtak-az-okotarsat-az-alapitvany-cafol-1230>.

<sup>71</sup> See e.g.: [http://hvg.hu/itthon/20150119\\_Okotars\\_Mar\\_a\\_tamogatott\\_civileket\\_is\\_viz](http://hvg.hu/itthon/20150119_Okotars_Mar_a_tamogatott_civileket_is_viz).

<sup>72</sup> See e.g.: [http://hvg.hu/itthon/20150129\\_A\\_birosag\\_helyt\\_adott\\_az\\_Okotars\\_panaszan](http://hvg.hu/itthon/20150129_A_birosag_helyt_adott_az_Okotars_panaszan).

<p><b>Independent audit report in favour of fund operators</b></p>	<p>company commissioned by the FMO, were published. The evaluators found e.g. that the “selection of the current Fund Operator in Hungary has been an excellent one”, that “the selection process in all components of the programme ha[s] been organized in a professional and transparent way”, and that it was “competitive with high standards”. The report also concluded that it is “of critical importance that the NGO Programme in Hungary continues its implementation independently from the Government and operated by the current consortium”.<sup>73</sup></p>
<p>20 February 2015 <b>PM’s Office: NGO leaders should account for personal assets</b></p>	<p>On 20 February 2015, during a sitting in the Parliament the head of the Prime Minister’s Office stated that NGOs are important for the Government, but it requires transparency from the civil organizations, and elaborated that NGOs should not only account for where their money comes from, but also for their leaders’ personal assets.<sup>74</sup></p>

For FAQ in English regarding the EEA/Norway Grants and the NGO Fund in Hungary, see the information issued by the Royal Norwegian Embassy:

<https://norwayportal.mfa.no/Norvegia--hivatalos-honlapja-Magyarorszagon/Norsk/EEA-and-Norway-Grants1/EEA-and-Norway-Grants/Frequently-Asked-Question-about-the-EEA-and-Norway-Grants-/#.VBnOpVekPgF>

The “blacklisted” Hungarian NGOs are the following:

Transparency International Hungary ([www.transparency.hu/](http://www.transparency.hu/)), K-Monitor (<http://k-monitor.hu/>), Asimov Foundation (<http://atlatszoz.hu/>), Hungarian Civil Liberties Union (<http://tasz.hu/>), Roma Press Center (<http://romasajtokozyont.hu/>), NaNe Women’s Rights Association (<http://www.nane.hu/>), Foundation for Democratic Youth (<http://www.i-dia.org/>), Krétakör Foundation (<http://kretakor.eu/>), Hungarian Women’s Lobby (<http://noierdek.hu/>), Labris Lesbian Association ([www.labrisz.hu/](http://www.labrisz.hu/)), PATENT – Association Against Patriarchism (<http://patent.org.hu/>), LiFE – Association of Young Liberals (<http://liberalisfiatalok.hu/>), Szivárvány Misszió Foundation (<http://budapestpride.hu/>)

<sup>73</sup> The country report on Hungary prepared in the framework of the mid-term evaluation of the of the NGO programmes under the EEA and Norway Grants is available here in English: <http://www.ngonorway.org/images/OutOftheBoxPart2COUNTRYREPORTS-1.pdf>, pp 28-47. The main evaluation report is available here: <http://www.ngonorway.org/images/OutOftheBoxPart1MAINREPORT-3.pdf>.

<sup>74</sup> See e.g.:

[http://index.hu/belfold/2015/02/20/lazar\\_a\\_civil\\_szervezetek\\_vezetoinek\\_a\\_szemelyes\\_vagyonukkal\\_is\\_el\\_kell\\_szamolniuk#](http://index.hu/belfold/2015/02/20/lazar_a_civil_szervezetek_vezetoinek_a_szemelyes_vagyonukkal_is_el_kell_szamolniuk#).