

Financial Law Review

No. 17 (1)/2020

UNIVERSITY OF GDAŃSK • MASARYK UNIVERSITY • PAVEL JOZEF ŠAFÁRIK UNIVERSITY • UNIVERSITY OF VORONEZH
<http://www.ejournals.eu/FLR>

RITA GYURITA*

THE INSTRUMENTS OF ADMINISTRATIVE SUPERVISION OF LOCAL GOVERNMENTS IN HUNGARY

Abstract

This study exhibits the separation of the control of the legality of local governments from the supervision of the legality of local governments, separation of the financial and economic audit from the supervision of legality, and classification and characterization of the supervisory instruments. Legality control was the form of the control of local governments within the public administrative organization from 1990 to 2011. The control implemented within the previous public administrative organization had a less severe influence than today's supervision. The public administration organ (government office) exercising the power of legality review had fewer instruments, and did not have instruments allowing any direct intervention. As regards its subjects, the financial and economic audit examines the responsible management of a) public funds and b) State and the local government assets. This audit is not part of the supervision of legality, and therefore its subjects differ from those of the supervision of legality. The hypothesis of the study is that the instruments of the supervision of legality ensure the lawful operation of local governments and objective legal protection. Descriptive analysis, practical analysis and the comparative method are typical research methods.

* Dr. Erzsébet Rita Gyurita, Senior Lecturer, Department of Administrative and Financial Law, Deák Ferenc Faculty of Law and Political Sciences, Széchenyi István University, Hungary. The author specializes in local governments, supervision of the legality of local governments, and general administrative procedures. She is the author of several articles (The problems of the regional restructuring of public administration offices in the framework of the territorial administration reform, *New Hungarian Public Administration*, no. 2. (2008), The capital and county government office, *New Hungarian Public Administration*, no. 2 (2014), etc.) and the co-author of several books. Contact email: gyurita.rita77@gmail.com.

Key words: supervision of legality; financial and economic audit; instruments of the supervision of legality; financial instruments in administrative supervision; local governments; government offices; State Audit Office; court

JEL Classification: H70, H79

1. Introduction: Aims and Hypothesis

The study covers the supervision of the legality of local governments as well as the analysis and evaluation of its instruments. The purpose of the use of supervision instruments is to eliminate any infringement of the law, and thereby to ensure lawful operation and the performance of the duties of the local government and to protect the functions of the local government.

The aims of the study are a) separation of the control of the legality of local governments from the supervision of the legality of local governments, b) separation of the financial and economic audit from the supervision of legality, and c) classification and characterization of the supervisory instruments.

The hypothesis of the study is that the instruments of the supervision of the legality ensure the lawful operation of local governments and objective legal protection.

The typical research methods the descriptive analysis, the practical analysis and the comparative method.

2. Characterization of the supervision of the legality of local governments

Public administration supervision is a differentiated public administration activity, and supervision of legality is one of its types. The supervision of the legality of the following supervised autonomous entities is distinguishable in the public administrative organization: a) local governments, b) national minority self-governments, c) statutory professional bodies and d) regional development councils [Fazekas 2014: 134-137, Szalai 2014: 65-66].

Capital and county government offices are responsible for the supervision of the legality of local governments [Fundamental Law Art. 34/4]. As regards their status, the capital and county government offices (hereinafter referred to as 'government offices') are responsible for the supervision of legality and are territorial state administration organs of the Government with general competence (public administration organ) and territorial governmental administration organs [Fundamental Law Art. 17/3, GAA Section 2/4].

The local governments that are subject to supervision can be classified into the following groups:

- a) municipal local governments: local governments of villages, towns/cities, county seats, cities with county rights and of the districts of Budapest,
- b) territorial local governments: county local governments and
- c) municipal and territorial local government: the capital local government of Budapest [LGA II, Section 3/1-3].

Local governments have an autonomous status, legal personality, general powers, and municipal or territorial competence.

The purpose of the supervision of legality is to ensure objective legal protection, protection of the legal order, and the legality of the operation of the local government's representative body, committee, partial local government, mayor, lord mayor, as well as the chairman, association and clerk of the County Council (hereinafter collectively referred to as 'party concerned') [LGA II Section 132/2, Fazekas 2014: 136].

LGA II exhaustively specifies the scope and subject of the supervision of legality. By virtue of the powers of supervision of legality, the government offices examine for the party concerned:

- a) legality of its operation and decision-making procedure;
- b) legality of its decisions;
- c) performance of its legislative obligation as well as its statutory decision-making obligation and obligation to perform its duties [LGA II Section 132/3].

In connection with the subjects of the supervision of legality, LGA II also specifies exceptions. The procedure of supervision of legality does not cover decisions made by the party concerned

- a) based on which a labor dispute or a public service related dispute (appointment, dismissal, disciplinary sanctions, etc.) may be initiated, or
- b) based on which judicial or public administration official proceedings as specified by the law may be initiated (special decisions made within the authority's competence, etc.), or
- c) that were made by the representative body of a local government in the exercise of its discretionary powers, except for the examination of the legality of the decision-making procedure [LGA II Section 132/4-5].

As regards its aspects, the supervision of legality is only a legality control; efficiency, effectiveness or other aspects may not be examined [Fazekas, 2014: 136].

3. Separation of the control of the legality of local governments from the supervision of the legality of local governments

Legality review was the form of control of legality of the local governments within the public administrative organization from 1990 to 2011. A lot of criticism has been voiced concerning legality review, as well as its instruments and lack of instruments, on both theoretical and practical levels. The control implemented within the previous public administrative organization had a less strong influence than today's control, as the public administration organ (government office or its legal predecessor) exercising the power of legality review had less instruments, and did not have instruments allowing any direct intervention [Hoffmanné, Hoffman 2005: 95-101, Árva 2011: 18-19]. The following instruments were available for the public administration organ exercising the power of legality review:

- a) call for termination of violation of the laws,
- b) right to initiate a procedure,
- c) convocation of the representative body of a local government,
- d) professional assistance [LGA I Section 98/2/e-g, Section 99, Invalid from 1.1.2012., Szabó 1999: 542-548, Torma 2004: 457-458].

The purposes of the initiative could be: a) review of a decision of the local government (decree and resolution), b) convocation of the representative body of a local government, and assessment of the liability of an officer of the representative body, c) examination of economic management at the State Audit Office as well as d) dissolution of the representative body of a local government.

The public administration organ exercising the power of legality review could not directly intervene if the party concerned violated the law. The typical instruments ensuring direct intervention and characteristic of supervision were also regulated in the Constitution and in LGA I, and the legislator assigned these instruments to the scope of other public bodies, the court (review of the resolution of a local government, suspension of its execution), the Constitutional Court (review of local government decrees) and the National Assembly (dissolution of the representative body of a local government) [Constitution Section 19/3/I,

LGA I Section 93/2, Invalid from 1.1.2013. LGA I Section 99/2/a-b, Section 99/3. Invalid from 1.1.2012., Szabó 1999: 542-548].

When the local governments were re-regulated, the legislator specified the form of the control of legality of the local governments enforced within the public administrative organization as supervision of legality from 1 January 2012.

Supervision of legality ensures stronger control with several instruments offering direct interventions in the public administrative organization. Firstly, it includes the subjects and instruments of the previous legality review; secondly, the scope of its subjects and instruments has been extended or modified; and thirdly, the government offices now have a right to directly intervene (adoption of missing acts, fining) beyond initiating a procedure. In addition, the competence of the court has been extended [Gyurita 2014: 17-18].

The Hungarian system of supervision of legality is characterized by the elements of a cooperating-helping supervision, and fundamentally, the use of the instruments is intended to protect the local government functions and to ensure the performance of the duties by the local governments [Hoffman 2014: 341-343]. These instruments allow subsequent interventions in the case of infringement of laws.

4. Separation of the financial and economic audit from the supervision of legality

As regards its subject, a financial and economic audit examines the responsible management of a) public funds and b) state and local government assets. This audit is not part of the supervision of legality, and therefore its subjects differ from those of the supervision of legality.

The audit of the economic management of the local governments has two forms: a) internal audit enforced within the organization of the local government (the competence of the town clerk and the financial committee) and b) external audit (the competence of the State Audit Office, the Hungarian State Treasury, etc.), and this latter belongs to the competence of external bodies outside the organization of the local government [Nagy, Hoffman 2012: 418-424].

Before the audit of the economic management, the economic management and assets of the local government must be discussed in brief. The autonomy of the economic management of the local government is set out in the Fundamental Law in the following way: „In the management of local public affairs and within the framework of the Acts, local governments: shall determine their budgets and autonomously manage their affairs on that basis;” [Fundamental Law Art. 32/1/f]. In addition, the Fundamental Law also provides that

the property of local governments shall be national assets [Fundamental Law Art. 38/1]. Public finances are constituted by the central and local government subsystems, and the budget of local governments is part of the public finances. The budget of the local government subsystem is separated from the central budget (subsystem), and is connected to it through central budget supports. The economic management of a local government is based on its annual budget [LGA II Section 111/1-2].

In connection with the external audit, the State Audit Office (hereinafter referred to as 'SAO') must be highlighted, which, as regards its legal status, is an audit organ with general powers and the financial and economic audit organ of the National Assembly. On the one hand, the Fundamental Law specifies the scope of audit by the SAO, and on the other hand, the audit aspects. Acting within its functions laid down by the law, the SAO shall audit a) the implementation of the central budget, b) the administration of public finances, c) the use of funds from the national budget and d) the management of national assets. The State Audit Office shall carry out its audits according to the criteria of lawfulness, expediency and efficiency [Fundamental Law Art. 43/1].

The SAO performs its audits on the basis of an audit plan. The SAO must perform audits on the basis of the decisions made by the National Assembly, and may perform audits at the request of the Government [SAOA Section 3/2-3].

The SAO draws up reports on the audits, which contain the facts disclosed in it as well as findings and conclusions based on them. The mayor and the chairman of the County Council must present the report related to the local government to the representative body of a local government and to the County Council. No appeal lies against the reports of the SAO or the findings and conclusions contained in them, and they may not be challenged before a court or another authority [SAOA Section 32/1 and 6, Section 1/6].

In connection with the instruments of the SAO, it should be noted that it has no direct sanctioning instruments, but may initiate a procedure before the competent organ to enforce the legal consequences [SAOA Section 1/4-5].

The instruments available for government offices for the supervision of legality include a) instruments ensuring direct interventions (adopting a decree concerning the budget or the annual discharge procedure instead of the local government, etc. in the framework of the adoption of missing acts) or b) instruments not ensuring direct interventions (initiation of a procedure before the SAO, etc.), which affect the economic management of the local government.

5. Classification and characterization of the supervisory instruments

The purpose of the use of the supervisory instruments is to eliminate any infringement of the law, and thereby to ensure lawful operation and the performance of the duties of local governments and to protect the functions of local governments. Supervisory instruments are classified by the literature according to several aspects. *Jenő Kaltenbach* distinguishes two groups as follows: Using the supervisory instrument,

- a) the decision made by the local government is not assigned to the supervisory organ, these are so-called supporting or correctional instruments: aa) requesting information, ab) advising, ac) objection, annulment of an act, ad) compulsory order ae) approval (licensing).
- b) the supervisory organ acts or makes a decision instead of the local government, these are so-called 'replacement' instruments: ba) adoption of a missing local government decree, bb) assignment of a state agent, bc) dissolution of the local government [*Kaltenbach 1991: 169-174*].

Imre Verebélyi distinguishes a) general and b) special supervisory instruments. General supervisory instruments are characterized by the fact that they cover the operating conditions of the local government, and if the supervisory organ is allowed to use the supervisory instruments only in the case of infringements and subsequently, then this form of supervision is an overall supervision of legality. General supervisory instruments applicable in the case of an infringement are aa) reparative and ab) repressive (punitive) instruments. Special supervisory instruments may not be used for all aspects of the local government's operation. Special supervisory instruments include ba) joint decision bb) right to agree, bc) right of consultation, bd) approval in exceptional cases [*Verebélyi 1987: 304-313*]. Contrary to general supervisory instruments, special supervisory instruments do not involve subsequent intervention, but are preliminary controls to prevent any infringing decision.

The Fundamental Law and LGA II regulate supervisory instruments, and assigns them to the government office (public administration organ) appointed to exercise the right of supervision of legality and other public bodies, non-public administration bodies (Constitutional Court, court, National Assembly), and typically, instruments allowing direct interventions (review of decisions, dissolution) are available to the latter bodies [*Szalai 2014: 65-66*].

The following main types of supervisory instruments (hereinafter referred to as 'instruments') as provided for in the Fundamental Law and LGA II for the government office, as legality supervisory organ, are distinguished:

- a) call for legality,
- b) initiation of a procedure
 - ba) initiation of the convocation of the representative body of a local government or of the association council,
 - bb) initiation of the review of a local government decree before the Curia,
 - bc) initiation of the review of a local government resolution before the Administrative and Labor Court,
 - bd) initiation of the establishment of failure of complying with the legislative obligation before the Curia,
 - be) initiation of the establishment of failure to make decisions and perform duties before the Administrative and Labor Court,
 - bf) initiation of the review of supports granted from the central budget before the Hungarian State Treasury or the sponsoring entity,
 - bg) initiation of the examination of the economic management of the local government before the SAO,
 - bh) initiation of a procedure against the mayor or against the clerk before the mayor,
 - bi) initiation of legal proceedings for the dismissal of a mayor repeatedly infringing the law,
- c) recommendation
 - ca) recommendation to the minister liable for the supervision of the legality of local governments (hereinafter referred to as 'minister') to request the Government to propose to the Constitutional Court to review compliance of a local government decree with the Fundamental Law,
 - cb) recommendation to the minister to request the Government to propose the dissolution of the representative body of a local government operating in breach of the Fundamental Law,
- d) convocation of the representative body of a local government or of the association council,

- e) adoption of missing acts,
- f) imposition of legality supervision fines [LGA II Section 132/1, Fundamental Law Art. 32/4-5, Ivancsics 2015: 243-244, Patyi 2017: 89-90].

In connection with the regulation of the instruments, it can be stated that it adopts the instruments specified in LGA I (call for legality, initiation of a procedure, convocation of the representative body of a local government), modifies certain previous instruments (the organ liable for the supervision of legality may not directly challenge a decree infringing the Fundamental Law before the Constitutional Court), specifies new instruments (fining, adoption of missing acts), and provides a wider scope for the government offices in the initiation of procedures.

As regards their nature, there are supportive, correctional (call for legality, annulment of acts, etc.), substitutive, and sanctioning (adoption of missing acts, dissolutions) instruments; however, supportive and correctional instruments are predominant.

The majority of the instruments available to government offices, as legality supervisory bodies, still does not ensure direct interventions (call for legality, initiation of a procedure, recommendation). *András Patyi* explains in connection with the instruments provided for government offices: "Only a minor part of the supervisory instruments of the government agent is indeed supervisory in nature, they mostly allow only control." [Patyi 2017: 90].

The call for legality is the first and mandatorily used instrument. Where the call for legality fails, a repeated call or another instrument is applicable, and more than one instrument can be used simultaneously.

Finally, it should be noted that the Fundamental Law and LGA II provide other instruments (powers) for the Government and government offices, which are not qualified by the legislator as legality supervision instruments. These other instruments are not qualified as legality supervision instruments in a general sense, because they do not react to actual infringements, nor do they correct or sanction them. Examples include the contribution of the Government to borrowing by the local government in an amount specified by the law or to its other commitments, and the approval given by the competent government office in the case of exchange of a corporate share or a property owned by the local government above a threshold specified by the law [Fundamental Law Art. 34/5, LGA II Section 108/A/2, Ivancsics 2015: 244]. In fact, these powers (instruments) are preconditions for the validity of the decisions made by the local government; the Government or the government office intervenes preliminarily in order to prevent any potential infringement.

6. Types of the instruments of the legality supervisory organ (government office)

6.1. Call for legality

LGA I also regulates the call for legality as one of the instruments of legality review and the primary instrument of the same. Currently, LGA II and the Government Decree regulate the call for legality as the primary instrument to be used, and it is a precondition for the use of other instruments, with two exceptions: a) initiation of an audit concerning the economic management of the local government before the SAO, and b) imposition of a fine due to a repeated breach of the same legal obligation already indicated in a previous call for legality. If the government office finds an infringement during the review, it has no discretionary power, and has to call on the party concerned to terminate the infringement [LGA II Section 132/1/a, Section 134, Government Decree Section 2, Sections 7-9, Balogh, Gábor 2018: 52].

The call for legality is a supportive (correctional) and reparative instrument. The party concerned is the addressee of the call for legality. As regards its subject, the call for legality is a written warning related to the infringement and self-correction, and as regards its content, it is not an instrument of direct intervention. A call does not cause the annulment or modification of the challenged decision, remedy of the default, and it has no suspensory effect on the implementation of the decision or measures involved in the call for legality. No appeal lies against the call (no judicial review is applicable) [Balogh, Gábor 2018: 52-56].

The Government Decree details the following mandatory content elements of the call for legality: a) infringement committed, b) specific indication of the infringed legal provision, c) the grounds, d) the deadline given for the termination of the infringement.

The party concerned (supervised) has double obligations in connection with the call for legality, and is obliged to examine the call for legality on the one part, and to inform the government office on the other part. If the party concerned (supervised)

- a) agrees with the content of the call for legality, then it must take measures to remedy and terminate the infringement (self-correction), and inform the government office on the measures taken on the basis of the call for legality, or
- b) does not agree with the call for legality, then it must inform the government office of its disagreement.

The party concerned is not obliged to accept the call for legality and to use self-correction. As a legal consequence of the failure of the call for legality, the government office may

issue a repeated call for legality, or decide on the use of another legality supervision instrument at its discretion.

The Curia's Council of Local Governments have stressed the followings in connection with the repeated call for legality: "In this case, the Curia theoretically points out that based also on the provisions of LGA II, the government office may issue a repeated call for legality for the termination of the lawlessness of the local government decree, if the previous notice failed, and after this notice the government office did not initiate the Curia's norm control procedure in due time. In such cases, the possibility of the initiation of a procedure intended to review the local government decree (...) reopens after the repeated notice." [Curia: Köf.5.055/2013/9]

Obviously, the primary purpose is to have the parties concerned voluntarily correct or remedy the infringement in connection with the call for legality, and the government office or – at its initiation (recommendation) – another public organ may intervene only if the infringement is not terminated despite the call for legality (the first legality supervision instrument to be used).

6.2. Initiation of a procedure before another organ

If a procedure is initiated, the government office directly proposes the competent organ (court, the SAO, etc.) to initiate and conduct the procedure, and to make a decision (direct intervention) or to take other measures in order to restore the lawful operation and to objectively protect the law. The minister's consent or approval is not necessary for the government office to exercise its right of initiation.

In general, failure of the call for legality is the precondition for the initiation of a procedure. The addressee of the initiation of a procedure may be a) the party concerned or b) another public organ (Constitutional Court, court, etc.). As regards its subject and content, the right of initiation regulated by LGA II has been significantly expanded in comparison to the right of initiation regulated in LGA I.

Initiation of the convocation of the representative body of a local government and of the association council: LGA I also regulated the convocation of the meeting of the representative body of a local government. Currently, LGA II and the Government Decree regulate the convocation of the meeting of the representative body of a local government and of the association council as one of the instruments available to the legality supervisory organ [LGA II Section 132/1/b, Section 135, Government Decree, Section 10]. The mayor or the chairman of the association council is the addressee, and the government

office may initiate the convocation of the meeting of the representative body of a local government and of the association council before them.

As regards its subject, the purpose of the initiation is to convene the meeting, if the discussion of the legality matters is reasonable in the interest of the legal operation of the local government and of the association.

The Government Decree regulates the content of the initiation, and based on this, in the initiation, the government office indicates those items on the agenda the discussion of which is reasonable for the lawful operation.

On the basis of the initiation, the representative body of a local government or the association council must be convened. If the mayor or the chairman of the association council fails to comply with the initiation of the government office, the legal consequence is that the government office implements the failed act, i.e. it convenes the meeting of the representative body of a local government or of the association council [Balogh, Gábor 2018: 57-58].

Initiation of the review of a local government decree: LGA I also regulated the initiation of the review (an abstract and subsequent norm control) of a local government decree (piece of legislation). The government office could directly initiate the review or annulment of a local government decree infringing the Constitution and/or the laws before the Constitutional Court, and a failed call for legality was the precondition for the initiation. The authority to review the local government decrees (which is an abstract and subsequent norm control) has been divided between the Constitutional Court and regular courts from 2012, thereby the competence of the Constitutional Court has been limited to the constitutional review of local government decrees, while the competence of regular courts has been limited to the control of the legality of local government decrees [CCA Section 37/1, Balogh, Zsolt 2018: 737].

Since 2012, government offices have not been entitled to directly initiate the review of the compliance of a local government decree with the Fundamental Law before the Constitutional Court (a control of whether or not it is contrary to the Fundamental Law), however, it may directly initiate the review of the compliance of the local government decree with the laws before a court (legality control) [Balogh 2012: 16-17, Nagy, Hoffman 2012: 478-479].

The Fundamental Law, LGA II and the ACP regulate the initiation of the review of the compliance of a local government decree with the laws [Fundamental Law Art. 32/4, LGA II Section 136/2-3, ACP Section 140, Section 143, Section 145]. A failed call for legality is

a precondition for the submission of a motion to the court. The addressee of the motion (initiation) is the court; the legislator has designated the Curia as the competent court [OACA Section 24/1/f].

As regards its subject, the motion submitted to the court initiates the review of the compliance of the local government decree (piece of legislation) with other laws, i.e. the establishment of the lawlessness of the local government decree (legality control).

The mandatory content elements of the motion to be submitted to the court are set out both in LGA II and the ACP; based on these acts, the motion must contain the following:

- a) the local government decree to be reviewed by the Curia,
- b) indication of the provision of the decree that is considered as infringing, and
- c) indication of the provision of the law that is infringed by the local government decree,
- d) the reason why the Government Office finds the relevant provision infringing.

The government office sends the motion also to the local government concerned simultaneously with the initiation of the legal proceedings. The local government may use self-correction until the Curia makes a decision, i.e. it may modify or annul its decree.

In its decision, the Curia may order the temporary prohibition on application of the local government decree, either at the request of the government office or of its own motion; in this case, the Curia acts by properly applying the rules related to immediate legal protection. The legal consequence of the decision of the Curia is that the local government decree or its provision affected by the temporary prohibition on application may not be applied until the day following the publication of the Curia's final decision.

Initiation of the review of a local government resolution: LGA I also regulates the initiation of the review of a local government resolution by the court. Currently, LGA II regulates the initiation of the review of a local government resolution – similarly to LGA I – as a legality supervision instrument [LGA II Section 132/1/d, Section 139], and the detailed rules are set out in the ACP.

A failed call for legality is a precondition for the submission of the motion to the court. The Administrative and Labor Court shall be the addressee of the motion.

As regards its subject, the motion is intended to review the local government resolution, i.e. the subject of the legal proceedings is the legality review of the local government resolution (normative or special resolution). The content and formal requirements related to the motion are regulated by the ACP in detail. The motion submitted against the local

government has no direct legal consequences; it has no suspensory effect on the implementation of the local government resolution. Similarly to the rules of LGA I, the government office may initiate the suspension of the implementation of the infringing local government resolution challenged by the motion before the court seized. The government office still has no authority to suspend the implementation of the local government resolution; it may only initiate its suspension before the court [Balogh, Gábor 2018: 64-65].

To summarize the above, it can be stated that government offices are not entitled to review local government decisions (local government decrees and resolutions), but only to initiate their review before the Constitutional Court or another court.

Initiation of establishment of a breach of the legislative (regulatory) obligation and of authorization to adopt the missing regulation: The organ exercising the power of legality review could refer the matter to the Constitutional Court, if the local government failed to meet its legislative (regulatory) obligation deriving from its legal authority, and with this failure it infringed the Constitution; however, it was not entitled to initiate an authorization to adopt the missing regulation [Nagy, Hoffman 2012: 484-487]. Among the legality supervision instruments, the Fundamental Law and LGA II regulate the initiation of the establishment of breach of legislative obligation, and the ACP also contains rules in connection with the initiation (motion) [Fundamental Law Art. 32/5, LGA II Section 137, ACP Sections 148-149]. A failed call for legality is the precondition for the initiation. If the local government does not meet its legislative obligation despite the call for legality sent by the government office, i.e. it does not adopt the local government decree in question, then the government office may refer the matter to the court. The Curia shall be the addressee of the motion [OACA Section 24/1/g].

As regards its subject, the first motion of the government office initiates the establishment of a breach of legislative obligation by the local government.

LGA II and the ACP identically provide the mandatory content elements of the first motion to be submitted to the court; based on these acts, the motion must contain the following:

- a) indication of the provision of the law based on which the local government has a legislative obligation,
- b) the reason why the government office finds that a breach of legislative obligation can be established,
- c) the local government decree related to the breach of legislative obligation and necessary for the judgement of the breach.

If the motion of the government office is well-founded, then the Curia establishes that the local government failed to meet its mandatory legislative obligation, and by setting a deadline, it orders the local government to meet its legislative obligation. As regards its content, the Curia's resolution establishes the breach of legislative (regulatory) obligation on the one part, and obliges the local government to adopt the missing act (decree) on the other part. The Curia's resolution is binding for both the government office and the local government. The local government must remedy its breach on the basis of the Curia's resolution. If the local government does not comply with the provisions of the Curia's resolution, as a legal consequence, the government office shall repeatedly refer the matter to the court (Curia). As regards its subject, the second motion is intended to apply for authorization to adopt the missing act (decree) [Balogh, Gábor 2018: 68-74].

Initiation of establishment of the breach of decision-making obligation and obligation to perform its duties and of authorization to adopt the missing decisions: Among the instruments, LGA I did not regulate the initiation of a procedure in the case of the local government's failure to meet its decision-making obligation and obligation to perform its duties, and therefore the government office had no instruments in the case of such failures after a failed call for legality. However, the Fundamental Law and LGA II already regulate among the instruments the initiation of a procedure in the case of failure of the mandatory decision-making obligation, and LGA II also regulates the initiation of a procedure in the case of failure to meet the obligation to perform mandatory duties [Fundamental Law Art. 32/5, LGA II Section 140, Balogh, Gábor 2018: 66-67].

A failed call for legality is a precondition for the initiation of legal proceedings.

In the case of a breach of the local government's decision-making obligation and obligation to perform its duties, the addressee of the motion of the government office shall be the Administrative and Labor Court. As regards its subject, the motion is intended to initiate:

- a) the establishment of the failure of the local government to meet its mandatory decision-making obligation and ordering it to make the decision in question, or
- b) the establishment of the failure of the local government to meet its obligation to perform its mandatory duties (public service) and ordering it to perform the duties.

LGA II specifies also the mandatory content elements of the motion to be submitted to the court. Based on this, the motion contains the followings:

- a) indication of the provision of the law based on which the local government has a decision-making obligation or an obligation to perform certain duties, and

- b) the reason why the government office finds that breach of that decision-making obligation or obligation to perform certain duties can be established.

If the motion of the government office is well-founded, then the Administrative and Labor Court establishes:

- a) the breach of the decision-making obligation, and obliges the local government to make the decision by setting a deadline, or
- b) the breach of obligation to perform certain duties (public service), and obliges the local government to perform the duties (public services) in question by setting a deadline.

If, despite being obliged by the court, the local government still does not perform its mandatory decision-making obligation, then the government office may repeatedly refer the matter to the court. As regards its subject, the second motion is intended to request an authorization to adopt the missing acts (decisions). In the case of failure of duty performance (public service), there is no possibility to file a second motion after failure of complying with the judicial order. The government office may not request the court to authorize it to perform the duty (public service) in question [Balogh, Gábor 2018: 66-67].

Initiation of the review of supports granted from the central budget: LGA I did not regulate the initiation of the review of supports granted from the central budget. Among the instruments, LGA II regulates the initiation of the review of supports granted from the central budget, and the Government Decree sets out procedural rules [LGA II Section 132(1)(g), Government Decree Section 17]. A failed call for legality is the precondition for the initiation of the review of supports. The Hungarian State Treasury or the grantor shall be the addressee of the initiation depending on the subject of the initiation. As regards its subject, the initiation is intended to review (a) supports granted to local governments from the central budget for the performance of mandatory duties as specified by the law, and (b) budgetary supports. The review must be initiated before the Hungarian State Treasury in the first case, or before the grantor in the latter case [Balogh, Gábor 2018: 75-76].

No requirements related to the form or content of the initiation are set out either in LGA II or in the Government Decree. The Hungarian State Treasury and the grantor must respond to the initiation of the government office on the merits, contrary to the initiation before the State Audit Office. This means that the initiation of the government office must be examined by the Hungarian State Treasury or the grantor on the merits. The legal consequences of the initiation or the subsequent review may include the suspension, retention or withdrawal of the support by the Hungarian State Treasury or the grantor. It

must be stressed that the Hungarian State Treasury or the grantor is entitled to directly intervene, and the government office may only initiate the review of the supports.

Initiation of the conduct of a review concerning economic management: LGA I has also regulated this instrument. The SAO was not obliged to initiate a review on the basis of the initiation. As a result, the instrument was not a very efficient one, which was highlighted also by *Lajos Szabó* (already back in 1999) in the following way: "(...) the public administration office may also initiate a review before the State Audit Office; however, there is no law providing that the State Audit Office is obliged to do so, and therefore the initiations made by the public administration office for review failed for years (almost without exception)." [Szabó 1999: 527] *Imre Verebélyi* also highlights the problems in connection with the external control of the financial-economic activities of local governments by the SAO. He also offers additional solutions, and highlights, among others: "(...) It is advisable to set up a proper control system within the executive power responsible only for legality control within these latter numerous local duties." [Verebélyi 1998: 121]

There was also an opinion that legality review should be connected with financial review: "One of the obstacles of legality review by the highest-ranking officer is that, within the meaning of Section 92/1 of LGA I, the economic management of local governments is controlled by the State Audit Office. The efficiency of the review of the local governments and the success of the economic management of the local governments would be undoubtedly improved, if legality review and financial review were connected within one organ." [Gelencsér 2006: 102]

LGA II also regulates the initiation of the conduct of reviews concerning the economic management of local governments, and the Government Decree sets out relevant procedural rules [LGA II Section 132/1/j, Government Decree, Section 2/3].

A failed call for legality is not a precondition for the use of this instrument.

The SAO shall be the addressee of the initiation. As regards its subject, the initiation is intended to review the economic management of local governments.

No requirements as to the form or content of the initiation are set out either in LGA II or in the Government Decree.

The SAO is not obliged to perform a review on the basis of an initiation made by the government office and intended to conduct a control of the economic management of a local government, nor is it bound by the initiation. The initiation continues to have no direct legal consequences for the local government.

Initiation of a disciplinary procedure against the mayor or the town clerk: Among the instruments, LGA I regulated the initiation of the establishment of the liability of officers of the representative body of a local government. Currently, LGA II regulates the initiation of a disciplinary procedure; however, neither LGA II, nor the Government Decree sets out additional rules [LGA II Section 132/1/i]. A failed call for legality is a precondition for the use of this instrument. The party exercising the employer's right and entitled to initiate the disciplinary procedure shall be the addressee of the initiation. The representative body of a local government exercises the employer's right over the mayor, and the mayor exercises it over the clerk [CSO Section 225/A/1, LGA II Section 67/1/f]. Due to the above reasons, the addressee of the initiation shall be the representative body of a local government in the case of initiation of a disciplinary procedure against the mayor, and it shall be the mayor in the case of initiation of a disciplinary procedure against the town clerk. As regards its subject, the initiation is intended to launch and conduct a disciplinary procedure. The government office does not exercise a personnel or disciplinary right over the officers of the supervised organ, and due to this reason, it is not entitled to conduct a disciplinary procedure, only to initiate the conduct of such a procedure before the party exercising the employer's right, i.e. before the representative body of the local government (in the case of the mayor) or the mayor (in the case of the town clerk) [Balogh, Gábor 2018: 78-79].

LGA II and the Government Decree do not regulate the content and form of the initiation.

Initiation of legal proceedings for the dismissal of the mayor: LGA II regulates the initiation of legal proceedings for the dismissal of the mayor among the instruments [LGA II Section 132/1/h]. A failed call for legality is a precondition for the initiation of legal proceedings. An additional precondition for the initiation of legal proceedings is repetitive infringements by the mayor; a single infringement does not serve as a basis for the initiation of legal proceedings.

The competent court shall be the addressee of the motion; the Administrative and Labor Court has a competence in connection with the motion. The subject of the motion submitted to the court (statement of claim) is the dismissal of the mayor. Simultaneously with the submission of the motion related to the dismissal of the mayor, the government office may also request the suspension of the position of the mayor. The legal consequence of the well-founded motion of the government office is that the court dismisses the mayor. The dismissal of the mayor is a sanctioning instrument, which is used not by the government office, but by the court in response to a motion by the government office [Balogh, Gábor 2018: 76-78].

6.3. Recommendation

The terms 'initiation' and 'recommendation' are not synonymous. Contrary to initiation, in the case of a recommendation the government office may not directly initiate a procedure before the competent organ, but makes a recommendation to the minister to initiate the procedure. The addressee of the recommendation shall be the minister. The minister does not automatically submit a motion on the basis of the recommendation, first he/she examines the recommendation, and then proposes initiation by the Government (for the dissolution of the representative body of a local government and the review of the compliance of the local government decree with the Fundamental Law), if the relevant conditions are met.

In this case, a multistage procedure is launched, where the infringement of the Fundamental Law is examined at several stages to make sure that well-founded motions are submitted to the Constitutional Court and the National Assembly.

Recommendation for the review of a decree infringing the Fundamental Law: The government office may no longer directly initiate the review of a local government decree's compliance with the Fundamental Law; it may only recommend it to the minister (constitutional review) [Nagy, Hoffman 2012: 478-479].

LGA II regulates recommendation, as an instrument available to government offices, and the Government Decree sets out procedural rules for the government office and the minister [LGA II Section 132/1/c, Section 136/1, Government Decree Sections 11-12].

Failed use of two instruments by the government office is the precondition for the use of a recommendation:

- a) the call for legality, and
- b) initiation of the convocation of the representative body of a local government or of the association council, or
the convocation of the representative body of a local government or the association council has not been successful, and therefore the government office still considers the local government decree as infringing the Fundamental Law.

As regards its subject, a recommendation is intended to request the Government to initiate the review of the compliance of a local government decree with the Fundamental Law (examination of the infringement of the Fundamental Law).

The government office must attach the draft motion to the recommendation; the CCA regulates the content and form of the motion.

The minister examines the recommendation and draft motion of the government office, and based on this, if the recommendation:

- a) is agreed with, he/she requests the Government to initiate the review at the Constitutional Court,
- b) is disagreed with, he/she does not request the Government to initiate the review at the Constitutional Court.

That is, neither the government office, nor the minister is entitled to directly initiate the review of the compliance of a local government decree with the Fundamental Law. The Government is entitled to submit a motion to the Constitutional Court for the subsequent norm control, as the Government may initiate an abstract and subsequent norm control according to the Fundamental Law [Fundamental Law Art. 24/2/e]. The submission of the recommendation by the government office and the exercise of the right of initiation by the minister before the Government have no direct legal consequences for the local government decree.

Recommendation for the dissolution of the representative body of a local government: Both the Constitution and LGA I regulated the initiation of the dissolution of the representative body of a local government operating in a way that infringes the Constitution, and its dissolution [Constitution Section 19/1/l, LGA I Section 93/2, Invalid from 1.I.2013]. The Fundamental Law and LGA II also regulate the dissolution of the representative body of a local government operating in a way that infringes the Fundamental Law, and in addition, the Government Decree also sets out procedural rules in connection with recommendations or initiations related to the dissolution [Fundamental Law Art. 1/2/g, Art. 35/5, LGA II Section 132/1/f, Government Decree Section 16]. As regards dissolution, a) recommendation (government office), b) initiation (minister), c) motion (Government), d) consultation (Constitutional Court) and e) decision-making (National Assembly) authorities are distinguished [Nagy, Hoffman 2012: 436-438]. The government office is not entitled to dissolve the representative body of a local government, nor has it direct right of initiation either; it is entitled only to recommend the dissolution. As regards its subject, the recommendation of the government office is intended to ask the minister to request the Government to propose the dissolution of the representative body of a local government operating in a way that infringes the Fundamental Law. LGA II does not regulate the content of recommendations; the Government Decree provides that recommendations must be reasoned. The minister is not bound by the recommendation of the government office; he/she examines the recommendation, and based on this, if the recommendation:

- a) is agreed with, he/she requests the Government to initiate the dissolution of the representative body of a local government by the National Assembly,
- b) is disagreed with, he/she does not request the Government to initiate the dissolution of the representative body of a local government by the National Assembly.

The submission of the recommendation by the government office and the exercise of the right of initiation by the minister (at the Government) have no direct legal consequences for the representative body of a local government.

After consulting the Constitutional Court, the Government may propose the National Assembly to decide on the dissolution. The use of dissolution, as an ultimate sanctioning instrument, falls within the competence of the National Assembly.

6.4. Convocation of the representative body of a local government and of the association council

LGA I already regulated this instrument, and currently LGA II also regulates it as an instrument of the government office [LGA II Section 132/1/b, Section 135/2].

A failed initiation of the convocation of the meeting is the precondition for the direct convocation of the representative body of a local government or of the association council by the government office. If the initiation of the government office fails, i.e. the mayor or the chairman of the association council does not comply with the initiation related to the convocation of the meeting within the mandatory period (15 days), it has the legal consequence that the government office will directly convene the meeting of the representative body of a local government or of the association council instead of the mayor or the chairman of the association council. In this case, the addressee shall be the representative body of the local government or the association council, and as regards its subject, it is intended to convene the meeting. The government office has no further authorities in connection with the meeting; it may not conduct the meeting, etc. On the basis of the convocation of the meeting by the government office, the meeting must be held, and the government office must be informed of the meeting [Balogh, Gábor 2018: 57-58].

6.5. Adoption of missing acts

LGA I and the Constitution did not regulate the possibility of adoption of missing acts (decisions), and therefore there was no possibility to adopt decisions instead of the defaulting body (i.e. to adopt local government decrees or resolutions) in the case of any failure.

The Fundamental Law and LGA II regulate the adoption of missing acts as an instrument of the government office, making it possible to adopt missing acts (i.e. to adopt local government decrees or resolutions) in the case of any failure, i.e. the government office adopts the necessary acts (or makes the decisions) instead of the party failing to do so on the basis of the authorization granted (decision made) by the court.

As a supervision instrument, the adoption of missing acts protects the local government functions characteristic of the cooperating-supporting supervision [Hoffman 2014: 348-349].

The adoption of missing acts is a substitution instrument, and the will enforcement and the right of decision-making are transferred from the supervised organ to the government office [Kaltenbach 1991: 173-174]. The adoption of missing of acts (or of missing decisions) ensures a direct intervention in the local government's decision-making autonomy. Therefore the adoption of missing acts may take place only after a failed call for legality sent by the government office, two-stage legal proceedings and the issue of a court warrant.

Adoption of missing decrees: The basic rules of adoption of missing decrees are set out in the Fundamental Law and LGA II [Fundamental Law Art. 32/5, LGA II Section 137-138, ACP Sections 149-150, Government Decree Sections 13-14]. A failed call for legality and then two legal proceedings and two judicial decisions are the preconditions for ordering the adoption of missing decrees.

At the initiation of the government office, following its failed call for legality (first initiation), first the court establishes the breach of legislative (regulatory) obligation, and orders the regulation by setting a deadline. If the deadline specified in the decision made by the court in the first procedure and establishing the breach lapses without any result, then the government office repeatedly refers the matter to the court (second motion), and initiates granting an authority for the adoption of the missing decrees. The government office may adopt the missing act (decree) on the basis of the decision made by the court and ordering the adoption of acts (decrees) in the second procedure [Nagy, Hoffman 2012: 488-490].

During the adoption of missing decrees, the local government decree made by the head of the government office is regarded as a law. The legal consequence of the adoption of missing decrees is that the local government may not modify or annul the decree made by the head of the government office, the government agent, until the next local elections. The decree may be modified; however, only the government agent is entitled to do so until the next local elections.

The local government has regulatory autonomy within the limits of the law. The adoption of missing acts is an intervention by the government office in this regulation autonomy. The adoption of missing acts is not an instrument to be used first, and is allowed only after a failed call for legality, followed by a two-stage procedure of the Curia initiated by the Government Office [Nagy, Hoffman 2012: 490].

Adoption of missing resolutions: The adoption of missing resolutions is regulated in the Fundamental Law and LGA II [Fundamental Law Art. 32/5, LGA II Section 140/5]. A failed call for legality and then two legal proceedings and two judicial decisions are the preconditions for ordering the adoption of missing resolutions.

At the initiation of the government office following its failed call for legality (first initiation), first the court establishes the failure of resolution making obligation, and orders the resolution making by setting a deadline. If the deadline specified in the decision made by the court in the first procedure and establishing the failure lapses without any result, then the government office repeatedly applies to the court (second motion), and initiates granting an authority for the adoption of missing resolutions. The government office may adopt the missing act (resolution) on the basis of the decision made by the court and ordering the adoption of missing acts (resolutions) in the second procedure. The legal consequence of the second court decision is that the head of the government office adopts the missing resolution instead of the party concerned, i.e. he/she makes the resolution (normative or special resolution) [Balogh, Gábor 2018: 66-67].

6.6. Imposition of legality supervision fines

The imposition of legality supervision fines is a sanctioning and repressive legality supervisory instrument. The government office imposes a sanction (fine) as the legal consequence of an infringement. The legality supervision fine is a fine based on objective liability [Nagy, Hoffman 2012: 495]. LGA I did not regulate the legality supervision fine among the legality review instruments. That is, LGA II regulates the legality supervision fine as a new legal instrument, the instrument of the government office, and the Government

Decree also contains rules [LGA II Section 132/1/l, Section 141, Government Decree Sections 15-15/A]. In connection with the imposition of legality supervision fines, LGA II provides for:

- a) the infringing acts and failures that can be punished (sanctioned) with legality supervision fines,
- b) the rate of the fine (its minimum amount is the basic remuneration pursuant to the act on public service officers (HUF 38,650) per case, and its maximum amount is tenfold the basic remuneration pursuant to the act on public service officers (HUF 386,500) per case.
- c) the possibility of imposition of a fine several times and repeatedly, and its conditions,
- d) aspects to be taken into consideration when a fine is imposed,
- e) mandatory content elements of the resolution imposing a fine,
- f) the possibility of review of the resolution by the court.

A failed call for legality is the precondition for the imposition of a legality supervision fine, except for repeated infringements of a mandatory obligation previously already indicated in the call for legality; in such cases, a repeatedly failed call for legality is not a precondition.

A legality supervision fine can be imposed on (a) the local government or (b) the association. The government office establishes the fine to be paid by the local government also if an act or failure of another organ of the local government (the mayor, the town clerk, etc.) causes the infringement instead of the representative body of the local government.

LGA II exhaustively specifies the following unlawful acts and failures which may be punished with a fine:

- a) despite the notice of the government office, the town clerk does not meet his/her obligation to submit the report by the set deadline;
- b) the party concerned does not meet the request of the government office to supply information by the set deadline;
- c) the court establishes that the local government did not meet any of its legislative or decision-making obligation, or obligation to perform certain duties (public services), and the deadline set by the court has lapsed without any result;

- d) based on the initiation of the government office, no disciplinary procedure is conducted by the representative body of a local government against the mayor, or by the mayor against the town clerk;
- e) the party concerned repeatedly infringes the same mandatory obligation; however, the weight of the repeatedly infringed mandatory obligation does not justify the use of another legality supervision instrument.

A judicial review of the decision made by the government office on the fine (supervision act) is in place. The local government or the association (the party on whom the fine was imposed) may apply for a judicial review only with reference to an infringement. Delivering a judgement on applications for the judicial review of resolutions establishing a legality supervision fine shall fall within the competence of the Administrative and Labor Court.

The reduction of the imposed fine is possible. The government office may reduce the imposed fine (to the minimum amount of the fine specified in LGA II) on the basis of the leniency application submitted by the mayor.

7. Instruments of supervision of legality in the practice

Statistics publication OSAP 1622 summarizes the legality supervision instruments applied by the government office by instrument type at the county (capital) and national levels every six months (web 4). The followings can be established on the basis of the analysis of the statistical data. The call for legality is the instrument most frequently used by the government office, which is obviously explained by the fact that the government office must use first the call for legality within the instruments. In my opinion, the call for legality is an efficient and successful supporting (correctional) instrument, which does not mean a direct intervention in the operation and decision-making of the local government, and only calls the attention of the party concerned to the self-correction.

In connection with the use of the additional instruments, it can be stated that the initiation of the review of a local government decision, i.e. the initiation of the control of the compliance of the local government decree with the laws before the Curia (abstract norm control) as well as the initiation of the review of the local government resolution before the Administrative and Labor Court belong to the most frequently used instruments. In addition, the most frequently used instruments include initiations intended to eliminate an infringement or to oblige the failing party to meet its obligation, i.e. motions submitted to the Administrative and Labor Court for the establishment of the failure of the local government to make resolutions or to perform its duties. Finally, the legality supervision fine is also a frequently used sanctioning instrument.

The less frequently used instruments include (a) initiation of the conduct of a control of the economic management of the local government before the SAO, (b) initiation of the review of supports granted from the central budget before the Hungarian State Treasury or the grantor, (c) initiation of a disciplinary procedure against the mayor or the clerk, (d) initiation of litigation against a mayor repeatedly infringing the law, (d) initiation of the convocation of the meeting of the representative body of a local government or of the association council, and (f) convocation of a meeting, and (g) adoption of missing acts.

Finally, it should be noted that recommendation has not been used as an instrument. The government office did not give any recommendation to the minister between 2015 and 2018 in connection with the review of the compliance of a local government decree with the Fundamental Law by the Constitutional Court or with the initiation of the dissolution of the representative body of a local government infringing the Fundamental Law.

8. Conclusion

Supervision of legality ensures stronger control with several instruments offering direct interventions in the public administrative organization.

In my opinion, the legal practice and the statistics made on it confirm that the new instruments related to legality supervision were necessary, the government office and the court apply them to ensure the lawful operation of local governments and to ensure objective legal protection.

The most frequently used instruments – among the new instruments – include obliging the local government to eliminate its failure, and supervision fines. The adoption of missing acts, as an exceptional instrument, is rarely used; however, I find it reasonable, as the regulation itself has already a preventive function.

References

- Árva, Zs.: A törvényességi ellenőrzés és felügyelet egyes elméleti kérdései [Some Theoretical Questions of the Control of Legality and the Supervision of Legality], in Madai, S. (eds.): Generatio regenerationis. Ünnepi tanulmányok a debreceni jogi kar újraalapításának 15. évfordulójára [Generatio regenerationis]. 2011. 9-21.
- Balogh, G.: A törvényességi felügyelet eszközszerkezete [The Set of Instruments of the Supervision of Legality], in Gyergyák F. (eds.): A helyi önkormányzatok tevékenységének törvényességi felügyelete [Supervision of the Legality of the Activity of Local Governments], Budapest: Dialóg Campus Kiadó, 2018. Available at: https://akfi-dl.uninke.hu/pdf/kiadvanyok/Web_PDF_A%20helyi_önkormányzatok_tevékenységeinek_törvényességi_felügyelete.pdf
- Balogh, Zs.: Önkormányzati jogvédelem [Legal Protection of Local Governments], Fundamentum. Az emberi jogok folyóirata [Fundamentum. Journal of Human Rights], no. 2, 2012.
- Balogh, Zs.: Az önkormányzati rendelet más jogszabályba ütközésének vizsgálatára irányuló, valamint a helyi önkormányzat jogalkotási kötelezettségének elmulasztása miatti eljárások [Procedures to Review the Conflict of a Local Government Decree with Other Laws and Procedures Due to the Local Government's Failure to Fulfill its Duty to Legislate], in Barabás G. - F. Rozsnyai K. - Kovács A. (eds.): Kommentár a közigazgatási perrendtartáshoz [Commentary of the Administrative Court Procedure], Budapest: Wolters Kluwer Hungary, 2018.
- Fazekas, M.: Irányítás, felügyelet, ellenőrzés a közigazgatási rendszerben [Management, Supervision and Control in the Public Administration System], in Fazekas, M. (eds.): Közigazgatási jog Általános rész I. [Public Administrative Law General part I.] Budapest: ELTE Eötvös Kiadó, 2014.
- Gelencsér, J.: A közigazgatási hivatalok törvényességi ellenőrzési tevékenysége [The Control of the Legality as Activity of the Capital and County Administrative Offices], Magyar Közigazgatás [Hungarian Public Administration], no. 2, 2006.
- Gyurita, R.: A fővárosi és megyei kormányhivatal [The Capital and County Government Office], Új Magyar Közigazgatás [New Hungarian Public Administration], no. 2, 2014.
- Hoffman, I.: Az önkormányzati rendeletek bírósági felülvizsgálata - a Kúria Önkormányzati Tanácsa gyakorlata tükrében [Judicial Review of Local Government Decrees - In the Light of the Practice of the Curia's Council of Local Governments], Magyar jog [Hungarian Law], no. 6, 2014.
- Hoffmanné, dr. Németh I. - Hoffman, I.: Gondolatok a helyi önkormányzatok tevékenységének ellenőrzéséről és felügyeletéről - nemzetközi és történeti kitekintéssel, a gyakorlati végrehajtás módszereivel Somogy megyében [Thoughts on controlling and supervising the activities of local governments - with an international and historical perspective, and methods of practical implementation in Somogy County], Hungarian Public Administration, no. 2, 2005.
- Ivancsics, I.: Törvényességi felügyelet a közigazgatásban [The supervision of legality in the public administration], in IUS EST ARS, Pécs: 2015. 235-244.
- Kaltenbach, J.: Az önkormányzati felügyelet [The Supervision of Local Governments], Szeged: 1991.
- Nagy, M., Hoffman, I. (eds.): A Magyarország helyi önkormányzatairól szóló törvény magyarázata [Explanation of the Act on the Local Governments in Hungary], Budapest: HVG-Orac Lap- és könyvkiadó Kft. 2012.
- Patyi, A.: A közigazgatási működés jogi alapjai [Legal Bases of the Operation of Public Administration], Budapest: Dialóg Campus Kiadó, 2017. https://akfi-dl.uninke.hu/pdf/kiadvanyok/WEB_Patyi_Andras_II_A_kozigazgatasi_mukodesjogi_alapjai_1.pdf
- Szabó, L.: A fővárosi, megyei közigazgatási hivatal [The Capital and County Administrative Offices], in Verebélyi I. (eds.): Az önkormányzati rendszer magyarázata. Második, átdolgozott kiadás [Explanation of the Local Government system], Budapest: Közgazdasági és Jogi Könyvkiadó, 1999.
- Szalai, É.: A közigazgatás működése, tevékenységfajtái [The operation and activity of public administration], in Fazekas, M. (eds.): Közigazgatási jog Általános rész I. [Public Administrative Law General part I.] Budapest: ELTE Eötvös Kiadó, 2014.
- Torma, A.: A közigazgatási szervek közötti viszonyrendszer, különös tekintettel az irányításra és felügyeletre [Relationships between public administration organs, with particular emphasis on

management and supervision], Magyar Közigazgatás [Hungarian Public Administration], no. 8, 2004.

Verebélyi, I.: A helyi önkormányzatok pénzügyi-gazdasági tevékenységének külső törvényességi ellenőrzése (Kérdőjelek és alternatívák) [External Legality Control of the Financial-Economic Activities of Local Governments] (Kérdőjelek és alternatívák), Magyar Közigazgatás [Hungarian Public Administration], no. 2, 1998

Legal Acts:

Act XX of 1949 on the Constitution of the Republic of Hungary (hereinafter referred to as 'Constitution')

The Fundamental Law of Hungary (hereinafter referred to as 'Fundamental Law')

Act LXV of 1990 on The Local Governments (hereinafter referred to as 'LGA I')

Act LXVI of 2011 on the State Audit Office (hereinafter referred to as 'SAOA')

Act CLI of 2011 on the Constitutional Court (hereinafter referred to as 'CCA')

Act CLXI of 2011 on the Organization and Administration of Courts (hereinafter referred to as 'OACA')

Act CLXXXIX of 2011 on the Local Governments in Hungary (hereinafter referred to as 'LGA II')

Act CXCIX of 2011 on Civil Service Officials (hereinafter referred to as 'CSO')

Government Decree 119 (26.VI.) of 2012 on the Detailed Rules for the Supervision of the Legality of Local Governments (hereinafter referred to as 'Government Decree'), Section 2, Sections 7-9

Act I of 2017 on the Code of Administrative Court Procedure (hereinafter referred to as 'ACP')

Act CXXV of 2018 on the Government Administration (hereinafter referred to as 'GAA')

Court rulings:

Curia Köf.5.055/2013/9.

<https://kuria-birosag.hu/hu/onkugy/kof505520139-szamu-hatarozat>

<https://www.kormany.hu/hu/dok?page=3&source=7&type=308#!DocumentBrowse>