

Report of the National Audit Office on the oversight of election campaign funding in the 2022 county elections



NATIONAL AUDIT OFFICE'S REPORTS TO PARLIAMENT

R 23/2022 VP



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oversight of election campaign funding in the
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To Parliament



The National Audit Office has overseen compliance with the obligation to disclose election funding and election campaign costs in the 2022 county elections as laid down in the Act on a Candidate's Election Funding (273/2009). Under section 10(3) of the Act on a Candidate's Election Funding, the National Audit Office shall submit to Parliament an election-specific report on the election funding disclosures that it has received and on its work as the body overseeing compliance with the disclosure obligation (report on the oversight of election campaign funding).

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Main content



All persons subject to the disclosure obligation in the 2022 county elections have filed the statutory election funding disclosure. Under the Act on a Candidate's Election Funding, the discloser is always responsible for the accuracy of the election funding disclosure.

The National Audit Office requested all county councillors to provide additional information to verify the accuracy of the information contained in the disclosures. As the additional information, the candidates were requested to provide bank statements for the bank accounts they had used in their election campaigns. The additional information submitted to the National Audit Office is to be kept secret under section 24(15) of the Act on the Openness of Government Activities (621/1999).

In connection with the processing of the disclosures and verifying them, a total of 380 disclosures were supplemented or modified after the initial filing. The National Audit Office has continuously checked the election funding disclosures filed when processing them and based on the additional information provided.

The National Audit Office did not receive any complaints concerning the election funding disclosures related to the 2022 county elections.

Based on the processing of the disclosures or the additional information and statements received, the National Audit Office is not aware of any such matters on the basis of which it would have reasons to doubt the accuracy of the disclosures filed.



1 Legislation applied to election funding disclosures and election funding oversight in the 2022 county elections

The purpose of the Act on a Candidate's Election Funding is to regulate the funding of political activities. According to the justification for the Act, the main aim of the regulation is to prevent corruption and ensure that the political system can rely on adequate resources. This promotes democracy and trust in it.

Open and honest elections are the cornerstone of a well-functioning Western democracy. It is essential to this openness that voters can find out the sources from which political parties or other ideological groupings nominating candidates have received substantial funding for their campaigns. Strong economic dependency on a single donor may give rise to a suspicion that the donor may try to exert inappropriate influence on the policies of the political parties and groupings nominating the candidates (Report of the Constitutional Law Committee PeVM 2/2009 vp). The disclosure obligation increases the amount of publicly available information on the candidates' possible ties to third parties. The disclosure obligation is also expected to curb an increase in candidates' campaign costs.

When the Act on a Candidate's Election Funding was drafted, the aim was to find a balance between adequate regulation and the costs arising from the regulation as well as the inconvenience that it might cause. The oversight is based on an assumption that voters are able to assess the candidates correctly, provided that they have enough information on the candidates' ties to third parties. The aim has been that election campaign funding issues should not divert too much attention from substantive issues in the elections, make people unwilling to run for an office or unnecessarily interfere with fundraising. The Act does not lay down any reporting obligations that might actually become an obstacle to candidacy.

The aim of the Act on a Candidate's Election Funding was to clarify the content of the election funding disclosure obligation. In view of the nature of political activities, it is not possible for the Act to anticipate all situations that may arise in its application. The Act aims at a disclosure system that is sufficiently comprehensive and that can be complied with by all candidates without unreasonable efforts. To ensure the candidates' legal protection and the comparability of the disclosures, the Act has aimed at a disclosure system that is as clear as possible.

The Act on a Candidate's Election Funding provides a foundation for transparent election campaign funding. This promotes democracy and trust in it.





Disclosers shall itemise the costs and funding of their election campaigns.

1.1 Persons subject to the disclosure obligation in the 2022 county elections

According to the Act on a Candidate's Election Funding, the disclosure obligation in county elections applies to those elected as county council members and alternate members. The obligation to file an election funding disclosure applied to a total of 2,785 persons in the 2022 county elections. Those subject to the disclosure obligation must submit a disclosure on their election campaign funding to the National Audit Office.

1.2 Information to be included in the election funding disclosure

Provisions on the minimum information to be included in the election funding disclosures of county elections are laid down in section 6 of the Act on a Candidate's Election Funding.

Election campaign funding refers to the funding raised to cover the costs of a candidate's election campaign incurred no earlier than six months before the election day and no later than two weeks after the election day, irrespective of when such costs are paid. The county elections were held on 23 January 2022.

Each discloser shall provide an itemised disclosure of their election campaign funding as follows:

- the candidate's own funds and the loans that they have taken out and
- any outside contributions received by the candidate, their support group or other entity established for the purpose of promoting the candidate.

In its report (PeVM 3/2010 vp), the Constitutional Law Committee emphasises that under section 3(4) of the Act on a Candidate's Election Funding, the contributions received from a single donor by a candidate, the candidate's support group and other entities operating exclusively for the purpose of promoting the candidate must be considered as one contribution. This clarification aims to prevent undermining the transparency of election campaign funding. If the above-mentioned actors could be kept separate, it would be possible to triple the maximum of permissible contributions and circumvent the upper limits applied to individual, separately disclosed contributions.



The contributions received from a single donor are processed as one contribution.

The discloser must group outside contributions into support received by the candidate and the candidate's support group from the following donors:

- private individuals,
- companies,
- political party,
- registered associations of political parties,
- other sources.

The contributions to be disclosed include money, goods, services or other similar gratuitous contributions. Ordinary voluntary work and ordinary free-of-charge services are not contributions under the act. The disclosure obligation also covers contributions given by purchasing specific goods or services.

Election campaign costs are considered to refer to all such costs arising during the campaign that have the operational purpose of promoting the election of the candidate in the elections and that the candidate can influence.

Campaign costs must be broken down into

- election campaign advertising in newspapers, magazines and free newspapers, in the radio, on television, in data networks and other communication media,
- outdoor advertising,
- purchasing of election newsletters, leaflets and other printed material,
- costs arising from the planning of advertising and election campaign rallies, and
- other expenditure.

For each contribution of at least EUR 1,500, the discloser shall disclose the value of the contribution and the name of the donor. All election campaign contributions received from a single donor are to be added up and disclosed as a single contribution.

1.3 Limitations on election campaign funding

Section 4 of the Act on a Candidate's Election Funding includes provisions on limitations on a candidate's election campaign funding.

Contributions may not be accepted from donors that cannot be identified.



No candidate, their support group or other entity operating exclusively for the purpose of promoting the candidate may accept campaign contributions from donors that cannot be identified. However, this provision does not apply to contributions received from ordinary fundraising activities.



The National Audit Office aims to ensure that compliance with the Act on a Candidate's Election Funding is open for public inspection.

In county elections, no candidate, their support group or other entity operating exclusively for the purpose of promoting the candidate may accept direct or indirect campaign contributions from a single donor in excess of EUR 6,000. However, support provided by a political party or a registered association of a political party as referred to in the Act on Political Parties (10/1969) may exceed this amount, provided that the support does not include contributions from other donors in excess of the above amount.

A candidate, their support group and other entity operating exclusively for the purpose of promoting the candidate may accept foreign campaign contributions only from private individuals and international associations and foundations that promote the same ideology as the candidate. Election campaign contributions must not be received from the state, a wellbeing services county, a wellbeing consortium, a municipality, a joint municipal authority, an unincorporated state, municipal or county enterprise, an association, institution or foundation operating under public law or a company controlled by the state or a municipality as referred to in chapter 1, section 5 of the Accounting Act (1336/1997). However, this provision does not apply to ordinary hospitality.

The candidate, their support group and other entity operating exclusively for the purpose of promoting the candidate shall ensure that a paid advertisement that is part of the election campaign or intended to support it displays the payer of the advertisement. However, the name of a private individual may not be published without their explicit consent if the value of the advertisement they have paid for in county elections is less than EUR 1,500.

The National Audit Office is not responsible for overseeing compliance with the provisions concerning the limitations on a candidate's election funding laid down in section 4 of the Act on a Candidate's Election Funding. However, by overseeing the accuracy of the disclosures, the National Audit Office helps to ensure that the information contained in the disclosures is essentially accurate.

By contributing to the accuracy of the published disclosures, the National Audit Office aims to ensure that citizens can examine compliance with the provisions concerning the limitations on contributions laid down in section 4 of the Act on a Candidate's Election Funding. The different reports available on the vaalirahoitusvalvonta.fi website enable citizens to view the information contained in the election funding disclosures.

1.4 Obligations and responsibilities of the actors defined in the Act on a Candidate's Election Funding

The obligations and responsibilities of different actors are defined in the Act on a Candidate's Election Funding.

Discloser

The discloser shall file an election funding disclosure with the National Audit Office within two months of the confirmation of the election results. The discloser is also responsible for the content of their election funding disclosure. In county elections, the disclosure obligation applies to those elected as county council members or alternate members.

National Audit Office of Finland

The task of the National Audit Office is to oversee compliance with the disclosure obligation. The aim of the National Audit Office is to ensure that the disclosure and oversight system is as easy to use and self-guiding as possible.

The National Audit Office oversees compliance with the disclosure obligation and provides advice and guidance.



To provide help with drafting the disclosure, the National Audit Office has also prepared general guidelines on filing election funding disclosures in the 2022 county elections (D/491/04.01.00/2021). The guidelines were adopted on 1 July 2021. The National Audit Office also provides a continuous advisory service to answer queries about the Act on a Candidate's Election Funding.

The National Audit Office verifies that all persons subject to the disclosure obligation have filed the election funding disclosure referred to in the Act on a Candidate's Election Funding. If the disclosure is found to be inaccurate or incomplete, the National Audit Office may request the discloser to file a new disclosure, supplement the disclosure or prove the accuracy or completeness of the disclosure. The National Audit Office may request the discloser to submit additional information that may be necessary for the verification of the accuracy and completeness of the disclosure.

The National Audit Office may impose a conditional fine if the discloser fails to submit an election funding disclosure or if the disclosure is found to be manifestly inaccurate or incomplete in essential parts.

The National Audit Office keeps an election funding disclosure register, in which it enters the disclosures it has received. The National Audit Office also publishes the disclosures it has received without delay on the vaalirahoitusvalvonta.fi website, where anybody can view the information contained in the disclosures.

The National Audit Office prepares an elections-specific report to Parliament on the disclosures it has received and its activities to oversee the disclosure obligation within eight months of the confirmation of the results of the elections.

The National Audit Office publishes the disclosures it has received without delay.



Ministry of Justice

Under the Act on a Candidate's Election Funding, the Ministry of Justice provides the National Audit Office with the necessary details from the candidate register. For this purpose, the Ministry of Justice sets up and maintains a national candidate register. The Ministry of Justice also serves as the highest election authority in the Finnish government.



2 Oversight of election campaign funding as a task of the National Audit Office

Under the Act on a Candidate's Election Funding, the National Audit Office is responsible for overseeing compliance with the disclosure obligation laid down in the Act. The National Audit Office is responsible for ensuring that all persons obliged to file an election funding disclosure under the Act on a Candidate's Election Funding file the disclosure laid down in the Act. In practice, the National Audit Office oversees compliance with sections 5–8 of the Act on a Candidate's Election Funding. The National Audit Office is not responsible for overseeing compliance with the other provisions of the Act.

For example, the limitations on a candidate's election campaign funding referred to in section 4 of the Act (see section 1.3 above) are outside the scope of the National Audit Office's oversight obligation as they fall under political responsibility.

The discloser is responsible for the content of their election funding disclosure.



Under the Act on a Candidate's Election Funding, the discloser is responsible for the content of their election funding disclosure. The Act does not lay down any sanctions for filing an inaccurate disclosure. A conditional fine may only be imposed if the National Audit Office, on the basis of its oversight, considers that the disclosure obligation has not been met.

The National Audit Office has no statutory right to obtain any other information for election funding oversight than that referred to in the Act on a Candidate's Election Funding. The different forms of a candidate's election campaign funding and the expenditure covered by the funding are outside the National Audit Office's mandate, which is laid down in the Act on the National Audit Office (676/2000) and the Act on the Right of the National Audit Office to Audit Specific Credit Transfers between Finland and the European Communities (353/1995).



The guidelines for filing an election funding disclosure can be found on the website of the election funding oversight (vaalirahoitusvalvonta.fi) and in the Finlex database.

2.1 Measures taken by the National Audit Office in connection with the 2022 county elections

On 1 July 2021, the National Audit Office adopted general guidelines for filing election funding disclosures in the 2022 county elections. The guidelines are also available in the Finlex database and on the website maintained by the National Audit Office at www.vaalirahoitusvalvonta.fi. The instructions were sent to all registered parties before the elections.

The National Audit Office must keep the information on the county elections available in the public data network for a period of five years from the confirmation of the results of the elections. All election funding disclosures and advance disclosures related to the county elections (see section 3.1) will remain publicly available online until 26 January 2027.

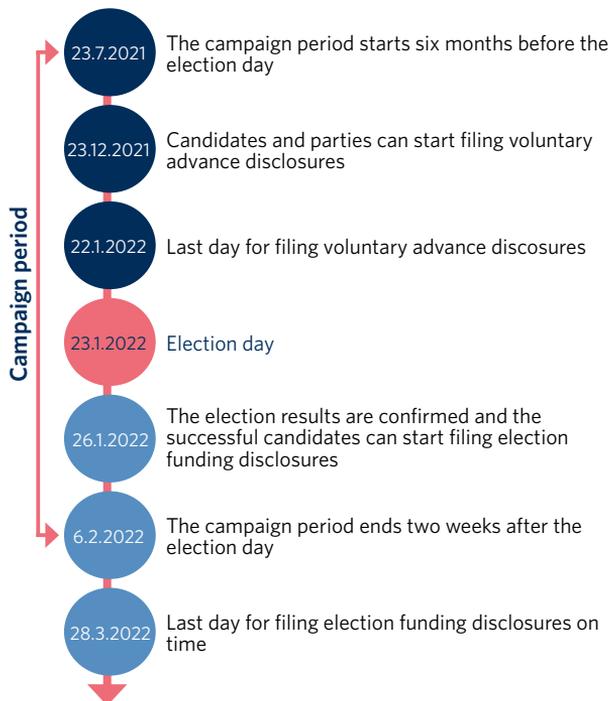


Figure 1: Timeline of the 2022 county elections.

2.2 The criteria applied to the oversight of election funding disclosures in the county elections

In the county elections, the oversight activities of the National Audit Office included comparison of the information contained in the disclosures it had received with the information required under the Act on a Candidate's Election Funding. In accordance with the Act, the oversight was focused on compliance with the disclosure obligation and the formal correctness of the disclosure. The National Audit Office also verified that the disclosures provided all the essential information required under the Act on a Candidate's Election Funding.

When overseeing the election funding disclosures related to the county elections, the National Audit Office verified that:

- all disclosers had filed an election funding disclosure,
- the election funding disclosure had been filed by the discloser referred to in the Act,
- all disclosers had filed the election funding disclosure within the time prescribed, i.e. within two months of the confirmation of the results of the elections (section 8.1 of the Act on a Candidate's Election Funding).

The National Audit Office also verified compliance with the following formal requirements:

1. The disclosure included the candidate's full name, title and occupation or position, and the name of the political party that had nominated the candidate or an indication that the candidate had been nominated by a constituency association.
2. The disclosure indicated the total election campaign costs. The costs were broken down into election campaign advertising in newspapers, magazines and free newspapers, in the radio, on television, and in data networks and other communication media, outdoor advertising, purchasing of election newsletters, leaflets and other printed material, planning of advertising, organisation of election campaign rallies and other expenditure.
3. All election campaign funding was detailed in the disclosure and broken down into the candidate's own funds and the contributions received by the candidate, the candidate's support group or other entity operating exclusively for the purpose of promoting the candidate. The contributions were grouped into support received from private individuals, companies, political parties, political party associations and other sources.
4. The discloser had stated in the disclosure whether the campaign funding included contributions of at least EUR 1,500. If the discloser had received contributions of at least EUR 1,500, the donor had been named.
5. The election funding covered the costs of the election campaign.
6. The disclosures did not contain any essential calculation errors or other technical errors.

The National Audit Office also verified that the disclosures were essentially accurate by requesting all county councillors to submit additional information related to their disclosures. All county councillors were requested to provide bank statements for the bank accounts they had used in their election campaigns. The bank statements also enabled the National Audit Office to verify the contents of the disclosures filed.

2.3 Limitations to the oversight powers

As part of its oversight task in the 2022 county elections, the National Audit Office could, at its discretion, request disclosers to provide additional information and statements so that it could verify the accuracy and completeness of the disclosures. However, the obligation to provide the information only applies to the person subject to the disclosure obligation, and the National Audit Office does not have the right to request statements or additional information from third parties. Thus, in practice, the National Audit Office does not have any right to demand or collect comparative data to verify the accuracy of the disclosures. This constitutes an essential restriction to the oversight and the interpretation of the results of the oversight.

If the discloser fails to provide the requested information despite being requested to do so, the National Audit Office cannot oblige the discloser to do so under the Act on a Candidate's Election Funding.

The disclosers, the candidates and the candidates' support associations are not obliged to keep accounts of the costs and funding of their election campaigns. Moreover, the disclosers are not obliged to note down the costs and funding of their election campaigns. The National Audit Office is not authorised to audit, or in a position to examine in any other manner, the internal control of the way in which the disclosers organise their campaign costs and funding, the activities of the disclosers, or the administration of their funding. Election campaigns also involve transactions that are not entered in the accounts, and in these cases the disclosures are partially based on estimates.

The disclosers may misinterpret the Act on a Candidate's Election Funding and the guidelines issued and make common human errors. For example, a discloser may estimate incorrectly the value of non-monetary support received. The donor may also provide the discloser with inaccurate information on the value of the contribution, which the discloser then reports in the disclosure. It is therefore possible that inaccuracies remain in the election funding disclosures.



3 County elections 2022: The disclosures received by the National Audit Office and the measures taken to oversee compliance with the disclosure obligation



All persons subject to the disclosure obligation in the 2022 county elections have filed the statutory election funding disclosure. In the county elections, the oversight activities of the National Audit Office included comparison of the information contained in the disclosures it had received with the information required under the Act on a Candidate's Election Funding. Under the Act on a Candidate's Election Funding, the discloser is always responsible for the accuracy of the election funding disclosure.

3.1 Advance disclosures

A candidate may file an advance disclosure of their election campaign funding with the National Audit Office (section 11 of the Act on a Candidate's Election Funding). An advance disclosure can be submitted after the compilation of the master list of candidates but before the election day. In the county elections, advance disclosures had to be submitted to the National Audit Office by 22 January 2022

A total of 3,067 candidates, i.e. 29 per cent of all candidates, filed an advance disclosure on the costs and funding of their election campaigns by the deadline. All advance disclosures filed by the deadline were published immediately in the publication system.

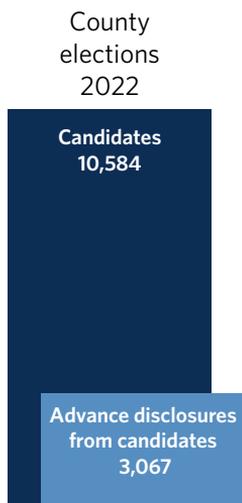


Figure 2: Advance disclosures in the 2022 county elections.

Of all the persons subject to the disclosure obligation, 958 (34%) filed an advance disclosure. The advance disclosures of all persons subject to the disclosure obligation in the 2022 county elections will be kept available on the website until 26 January 2027.

The reliability of the advance disclosures can be assessed on the basis of the election funding disclosures. It should be noted, however, that the advance disclosures are based on estimates and that the differences between the advance disclosure and the actual election funding disclosure vary case by case.

3.2 Election funding disclosures

The National Audit Office provided all persons subject to the disclosure obligation with general guidelines on filing election funding disclosures. The purpose of the guidelines was to ensure that the election funding disclosures filed with the National Audit Office meet the requirements laid down in the Act on a Candidate’s Election Funding.

The results of the county elections were confirmed on 26 January 2022. According to law, the election funding disclosure shall be filed within two months of the confirmation of the election results. In the 2022 county elections, this deadline fell on a Saturday, and therefore the disclosures had to be submitted to the Audit Office by 28 March 2022.

In the 2022 county elections, a total of 2,681 disclosers (96%) filed their disclosures by the deadline of 28 March 2022, whereas 104 disclosers failed to file their disclosure by the deadline. Some of the disclosers filed their disclosure after the deadline but before the first reminder was sent.

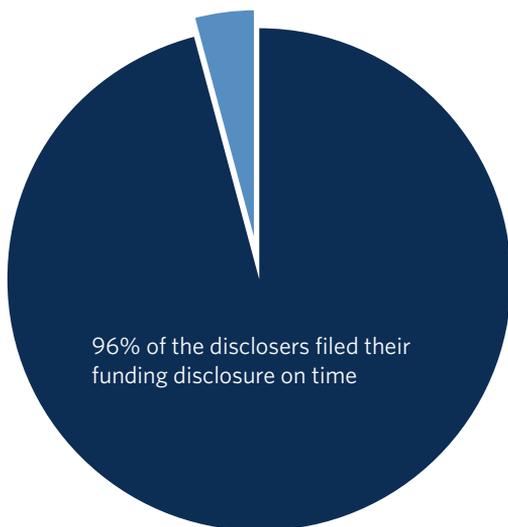


Figure 3: Compliance with the deadline in the 2022 county elections.

When receiving the disclosures, the National Audit Office aimed to verify that the information required under the Act on a Candidate's Election Funding was provided in all disclosures in a uniform manner.

The election funding disclosed by the disclosers covered the election campaign costs detailed in the disclosures. The disclosures had been drawn up with the accuracy required under the Act on a Candidate's Election Funding, and they contained the disclosers' statements on all matters that are essential in view of compliance with the Act. The election funding disclosures of all persons subject to the disclosure obligation in the 2022 county elections will be kept available on the vaalirahoitusvalvonta.fi website until 26 January 2027.

3.3 Reminders of filing the election funding disclosure

The first reminder of filing the election funding disclosure was sent to 102 disclosers. The deadline set in the reminder for filing the disclosure was 29 April 2022, and a total of 93 election funding disclosures were filed with the National Audit Office by the deadline.

A second reminder was sent to the nine disclosers who had not filed their election funding disclosure after the first reminder. The second reminder was sent on 2 May 2022, and a new deadline was set for filing the disclosure: 27 May 2022.

On the expiry of the deadline given in the second reminder, 27 May 2022, all disclosers had filed their election funding disclosure to the National Audit Office.

3.4 Requests for information related to the election funding disclosures

In order to verify the accuracy of the election funding disclosures of the county elections, the National Audit Office requested all 1,379 county councillors to submit bank statements for the bank accounts they had used in their election campaign. The main purpose was to ensure that the contributions received from outside donors had been entered correctly in the election funding disclosures.

The National Audit Office received the bank statements or corresponding information from all but three disclosers. The National Audit Office found that these three election funding disclosures were formally correct, but it was not possible to verify their content.

If the discloser fails to provide the National Audit Office with the requested information despite being requested to do so, the National Audit Office is not allowed to oblige them to do so under the Act on a Candidate's Election Funding.

From the bank statements received from the disclosers, the National Audit Office could verify that the transactions shown in the bank statements had also been appropriately disclosed in the election funding disclosures. If it was considered necessary on the basis of the additional information received, the disclosers were requested to supplement their disclosures.

3.5 Supplementing the election funding disclosures

The National Audit Office has continuously checked the election funding disclosures filed when processing them and based on the additional information received from the disclosers, i.e. bank statements or corresponding information.

A total of 380 disclosures were supplemented or modified after the initial filing.

3.6 Complaints concerning the election funding disclosures

The National Audit Office has not received any complaints concerning the election funding disclosures in connection with the 2022 county elections.

3.7 Obligation to file a post-election report

If the discloser has taken out a loan to cover their election campaign costs, they shall provide the National Audit Office with details of the loan amount and any support received for repaying the loan if the value of the support is at least EUR 1,500 (post-election report). The post-election report must be submitted for each calendar year during the loan period in the parliamentary term to which the disclosure obligation relates.

A total of four disclosers are obliged to file a post-election report for the 2022 county elections. The first post-election report must be submitted in February 2023.

3.8 General observations concerning the election funding disclosures

According to the disclosures, the election campaign funding in the 2022 county elections totalled EUR 4.8 million. According to the disclosures, the campaigns were mostly funded by the candidates' and their support groups' own funds. According to the election funding disclosures, the disclosers had received a total of EUR 1.8 million in outside contributions to their election campaigns in the 2022 county elections.

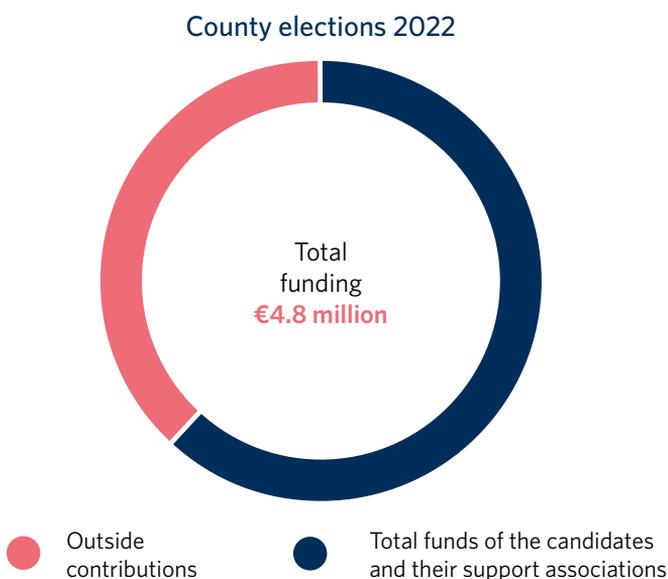


Figure 4: Candidates' and their support associations' own funds, and outside contributions.

On the basis of the election funding disclosures and the additional information received, the National Audit Office found that the candidates in the 2022 county elections had received contributions from donors from whom they are not allowed to receive contributions under section 4 of the Act on a Candidate's Election Funding. The cases identified in the oversight did not exceed the euro limit after which the contribution and the donor must be specified in the election funding disclosure. The oversight also revealed that support had been received from a single donor in excess of the maximum set by legislation, i.e. EUR 6,000.

Regarding the above, it is pointed out that the oversight task of the National Audit Office does not cover the provisions of section 4 of the Act on a Candidate's Election Funding, which concern the limitations on candidates' election campaign funding.

4 Conclusions



By the time this report is submitted, all the persons obliged to file election funding disclosures have filed the disclosure referred to in the Act on a Candidate's Election Funding. The number of persons subject to the disclosure obligation in the 2022 county elections was 2,785. Under the Act on a Candidate's Election Funding, the discloser is always responsible for the accuracy of the election funding disclosure.

After processing the disclosures and the additional statements and information provided, the National Audit Office is not aware of any matters on the basis of which it would have any reason to doubt the accuracy of the disclosures filed.



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