

National Audit Office's report to Parliament on the oversight of the funding of political parties in 2022



NATIONAL AUDIT OFFICE'S REPORT TO PARLIAMENT

R 6/2023 VP



National Audit Office's report to Parliament on
the oversight of the funding of political parties
in
2022

R 6/2023 vp

To Parliament



The National Audit Office has overseen compliance with the provisions of the Act on Political Parties (10/1969) regarding financial support and the use of government grants, as well as the preparation and filing of documents covered by the disclosure obligation.

The National Audit Office submits the annual report on its activities in the oversight of the funding of political parties referred to in section 9 e (4) of the Act on Political Parties. The audit period of the audits included in the oversight varies per organisation.

Helsinki, 28 February 2023

Sami Yläoutinen
Auditor General

Hanna Surakka
Senior Auditor

Publication information

L 1798-6427

ISSN 1798-6435 (pdf)

urn:nbn:vtv-R62023vp

<http://urn.fi/urn:nbn:vtv-R62023vp>

Contents



- Main content** 7

- 1 Legislation applied to the oversight of political party funding** 11
 - 1.1 Those subject to the disclosure obligation and information to be submitted to the National Audit Office under the Act on Political Parties 13

- 2 National Audit Office’s role in overseeing political party funding** 19
 - 2.1 Measures taken by the National Audit Office as the overseer of political party funding. . . . 19
 - 2.2 The objectives and procedure of the oversight of political party funding in 2022. 21

- 3 Findings of the oversight of political party funding** 25
 - 3.1 The documents required under the Act on Political Parties have to a large extent been submitted to the disclosure register 25
 - 3.2 The presentation of the financial statements and the accuracy of itemisation in accounting vary 26
 - 3.3 Financial audit reports lacked opinions referred to in the Act on Political Parties. 27
 - 3.4 The documentation of the criteria for the itemisation of election campaign costs and funding varies 27
 - 3.5 Shortcomings were found in government grant accounts and the transfer of government grants 28
 - 3.6 Up-to-date disclosures were supplemented during the audit 30
 - 3.7 The restrictions on support had been breached 31

- Appendix 1: Audits of political party funding in 2022** 35

- Appendix 2: Statistics on political party funding** 39

Main content

The oversight of political party funding oversees compliance with the Act on Political Parties. The Act on Political Parties contains mandatory provisions that apply to political parties and party associations and promote the transparency of funding. The provisions aim at increasing the transparency of political party funding. The oversight is directed at registered parties, their affiliated entities and the party associations mentioned in the grant decision.

The National Audit Office oversees how the overseen entities comply with the provisions laid down in the Act on Political Parties concerning support, the disclosure of election campaign costs and funding, and the preparation and submission of related documents. The National Audit Office also oversees the government grants referred to in the Act on Political Parties.

In performing its oversight task, the National Audit Office may audit the overseen entity's accounting and use of funds. Where necessary, the National Audit Office may request the overseen entity to fulfil its obligations under the law.

In 2022, the National Audit Office's audits of political party funding were targeted at 56 overseen entities in total: the parties registered before 2021, their certain district organisations and women's organisations and their affiliated entities. For 2022, the overseen entities reported contributions totalling more than EUR 4 million to the disclosure register of the oversight of political party funding. Statistics on the oversight of political party funding are compiled in Appendix 2.

Key findings on the oversight of political party funding

It was found in the oversight that certain documents, accounts and information referred to in the Act on Political Parties were missing from the disclosure register. The overseen entities were requested to provide the missing documents and information and, if necessary, correct any errors detected. Missing documents and information were submitted to the disclosure register during the audit. After the supplements, most of the documents and information referred to in the Act on Political Parties have been submitted to the register for the audit period.

As a rule, the overseen entities have kept their accounts appropriately so that it has been possible for the National Audit Office, based on them, to oversee compliance with the provisions in the Act on Political Parties. When necessary, the audits drew attention to the accuracy of the overseen entity's chart of accounts and, for example, the accounting of the government grant and its presentation in the financial statements.

As in previous years, some shortcomings were found in the financial audit reports of the overseen entities as regards the opinions given. Some auditors had not included the opinions referred to in the Act on Political Parties in their financial audit reports.

The overseen entities added, corrected and supplemented their up-to-date disclosures and summaries of their disclosures during the audit. During the audit, up-to-date disclosures for more than EUR 150,000 were submitted retroactively to the disclosure register. After being supplemented, the up-to-date disclosures are correct in material respects, and the information they provide on the support received by the audited entities is correct in material respects.

The audits found contributions contrary to the restrictions on financial support laid down in the Act on Political Parties. During the calendar year, two overseen entities had received contributions exceeding EUR 30,000 from individual donors that were not affiliated entities. In the case of one of these entities, loans had been converted into support. Up-to-date disclosures have been filed on the contributions.

In two cases, the donor could not be established reliably afterwards. In one case, fundraising had been carried out through a crowdfunding campaign, while in the other case contributions had been collected in virtual currency. It should be ensured in fundraising that it is possible to specify the donors of individual contributions when the amount of support exceeds the conventional limits applied in fundraising. In addition, the National Audit Office recommended abandoning the use of virtual currencies or, alternatively, using a paying agent that requires strong identification.

According to the Act on Political Parties, a political party, a party association and an entity affiliated to a political party may not receive support exceeding EUR 30,000 from the same donor in a calendar year. However, this does not apply to support provided by an entity affiliated to a political party or a party association, or financial support left in a will. Nor may they receive contributions from donors whose identity cannot be established.

Key findings on the oversight of the use of government grants

In the oversight of the use of government grants awarded to parties represented in Parliament, i.e. party subsidies, the National Audit Office examined the preparation of the government grant accounts of the recipients that have an obligation to keep accounts. Where necessary, the National Audit Office asked the overseen entities to correct their accounts or to provide further information on the preparation of the accounts.

In some cases, the contributions transferred by political parties to party associations according to the parties' government grant accounts deviated from the amounts reported in the government grant accounts of the recipients – district or women's organisations. The contractual practices of the parties also vary. Some overseen entities had not concluded agreements on the transfer and use of the government grant, or the agreements had not been signed. The National Audit Office has recommended that government grant agreements be concluded annually.

According to its government grant account, one overseen entity had transferred part of its government grant to private individuals. According to the information obtained in the audit, this was related to election support to candidates' support associations or groups. At the time of writing the report, the oversight activities are still ongoing. According to the state budget and the government grant decision, the government grant is intended to support the political activities and the information and communication activities of a political party. If the government grant is transferred to a third party, the new use should comply with the purpose specified in the original government grant decision.

The overseen entities referred to in the Act on Political Parties shall familiarise themselves with and comply with the Act on Political Parties and the regulations and instructions supplementing it, as well as the government grant decision and its terms and conditions.



1 Legislation applied to the oversight of political party funding

The Act on Political Parties (10/1969) contains mandatory provisions concerning the transparency of the funding of political parties and party associations. Transparency in political party funding is expected to increase trust in political activities and thereby also to increase voter turnout. The objective of the Act on Political Parties is to prevent corruption and influencing the activities of parties based on inappropriate interests.

The Act on Political Parties contains provisions on support for political parties, party associations and entities affiliated to political parties. Under the Act, all contributions in the form of money, goods or service or in any other form are as a rule regarded as financial support. Only certain contributions specified in the Act are not regarded as financial support and therefore do not fall within the scope of regulation.

The Act on Political Parties also applies to entities affiliated to political parties. An affiliated entity is an entity or foundation, or a trust of an entity or foundation, that a political party, with the consent of the entity or foundation in question, reports to the National Audit Office as its affiliated entity.

The National Audit Office performs its oversight duty independently in accordance with its own plan. The National Audit Office oversees compliance with the provisions laid down in the Act on Political Parties concerning support, the itemisation of election campaign costs and funding, as well as the preparation and filing of related documents.

The Act on Political Parties also contains provisions concerning restrictions on receiving financial support. A political party, a party association and an entity affiliated to a political party may receive contributions from the same donor up to a maximum value of EUR 30,000 per calendar year. However, this restriction does not apply to financial support given to a political party or a party association by an entity affiliated to the party. In addition, it is forbidden to receive financial support from certain public-sector organisations. A political party, a party association, and an entity affiliated to a party may not receive a contribution, either, if the identity of the donor cannot be determined. However, this provision does not apply to contributions received as a result of ordinary fundraising activities. Foreign contributions may only be received from private individuals and from international organisations and foundations that represent the party's ideology.

Under the Act on Political Parties, political parties, party associations and entities affiliated to political parties are obliged to report to the National Audit Office all contributions with a value of at least EUR 1,500, as well as their donors. The information contained in these "up-to-date disclosures" is published in the disclosure register of political party funding.



Political parties and the associations indicated in the government grant decision shall itemise their election campaign costs and funding. If the value of a contribution is at least EUR 1,500, the amount of the contribution and the donor must also be specified. The information is also entered in the disclosure register of political party funding and made publicly available.

According to the Accounting Act and the Act on Political Parties, information on transactions related to external funding and election campaigns is part of the financial statements and thus subject to financial audit according to the Auditing Act. In addition to what is laid down in the Auditing Act, the auditor of a party receiving a government grant or another association indicated in the government grant decision gives an opinion in the financial audit report on:

1. whether the use of the government grant and the related reporting have complied with the provisions of the Act on Political Parties and the terms and conditions of the grant decision, and
2. whether the provisions of the Act on Political Parties concerning financial support, restrictions on financial support, and the disclosure of election campaign costs and funding have been complied with.

In addition to what is laid down in the Auditing Act, the auditor of an affiliated entity or an entity or foundation with a trust that is an affiliated entity gives an opinion on whether the affiliated entity's activities have complied with the provisions in the Act on Political Parties concerning financial support and restrictions on financial support.

The Ministry of Justice oversees compliance with the Act on Political Parties insofar as the oversight is not the responsibility of the National Audit Office. The Ministry of Justice was responsible for monitoring party subsidies under the Act on Political Parties until the end of 2015. After a legislative amendment (1688/2015), the oversight of government grants to political parties, i.e. party subsidies, was transferred from the Ministry of Justice to the National Audit Office on 1 January 2016.

Under section 9 e of the Act on Political Parties, the National Audit Office also oversees the use of party subsidies. Party subsidies are granted by the Government and paid by the Prime Minister's Office. According to the party subsidy decision of 2022, there were nine political parties receiving party subsidies. The entities mentioned in the grant decision are the district and women's organisations of the parties. According to the grant decision of 2022, the political parties receiving government grants have a total of 108 district organisations and seven separate, registered women's organisations.

On the basis of section 11 of the Act on Political Parties, the National Audit Office may order termination of the payment of the grant referred to in section 9 of the Act on Political Parties and the recovery, in full or in part, of a grant already paid, as laid down in the Act on Discretionary Government Transfers. However, the payment may also be ordered to be terminated or a grant already paid can be ordered to be recovered, in full or in part, if the political party materially neglects its duty under this Act. If the entity neglecting its duty is another association referred to in the grant decision, the termination of payment or the recovery of the grant may apply only to the part of the grant allocated to it.

1.1 Those subject to the disclosure obligation and information to be submitted to the National Audit Office under the Act on Political Parties

At the end of 2022, there were a total of 24 political parties in the Party Register, and 10 of them were represented in Parliament. According to the party subsidy decision of 2022, there were nine political parties receiving party subsidies. The entities mentioned in the grant decision are the district and women’s organisations of the parties. According to the grant decision of 2022, the political parties receiving government grants have a total of 108 district organisations and seven separate, registered women’s organisations. A total of 13 entities affiliated to political parties have been reported to the National Audit Office. The total number of entities subject to the disclosure obligation for 2022 is thus 152.

The Act on Political Parties contains provisions on submitting different types of information to the National Audit Office. Figure 1 illustrates the information to be submitted by each actor.



Figure 1: Those subject to the disclosure obligation and their disclosures under the Act on Political Parties.

Up-to-date disclosure

Under section 8 c of the Act on Political Parties, a political party, a party association, an association indicated in the grant decision and an entity affiliated to a political party shall file a disclosure with the National Audit Office on the amount of financial support received and the donor. The disclosure shall be filed if the value of an individual contribution or the total of several contributions received by the political party, party association or affiliated entity from the same donor is at least EUR 1,500 per calendar year. The up-to-date disclosure shall always be supplemented if, after the disclosure has been filed or supplemented, the value of contributions received from the same donor exceeds EUR 1,500. Hence, more than one disclosure may have to be filed on contributions from the same donor.

An up-to-date disclosure shall be filed by the 15th day of the month following the month during which the support was received. Disclosures filed after this date will be considered delayed.

The political party in question is responsible for filing the up-to-date disclosures. The political party must also ensure that its party associations and affiliated entities file up-to-date disclosures on contributions received by them.

The disclosures shall be submitted to the electronic disclosure register maintained by the National Audit Office (www.vaalirahoitusvalvonta.fi). Political parties may authorise their party associations and affiliated entities to file their own up-to-date disclosures. In that case, the political party in question is responsible for entering the basic information on the party association in the disclosure register. However, the party is responsible for ensuring that the disclosures are filed in compliance with the Act on Political Parties.

The National Audit Office enters affiliated entities in the disclosure register on the basis of the disclosures that it has received. After this, a user named as a representative of the affiliated entity can file up-to-date disclosures on behalf of the affiliated entity.

All up-to-date disclosures are available in electronic format on the website of the National Audit Office's disclosure register. Everyone is entitled to obtain information on and copies of the disclosures.

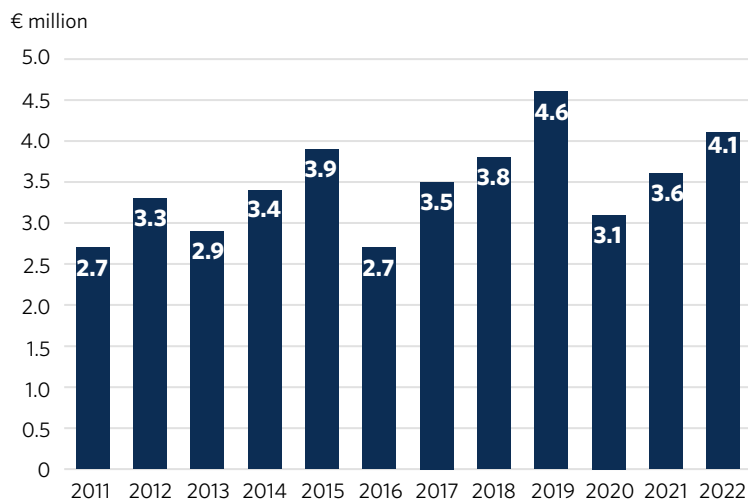


Figure 2: Contributions reported to the disclosure register of political party funding in 2011-2022 (up-to-date disclosures).

Financial statements of political parties and the associations indicated in the government grant decision

According to section 9 d of the Act on Political Parties, a political party shall submit to the National Audit Office the following documents for the party and the associations referred to in the grant decision: the financial audit report, the management report, the balance sheet book and the accounts and other information referred to in section 9 a (1) of the Act.

The obligation to file financial statements applies to the political party and the associations indicated in the government grant decision. Other party associations do not need to submit the above-mentioned information to the National Audit Office.

The political party shall submit to the National Audit Office the following documents for the party and the associations referred to in the grant decision: the financial audit report, the management report, the balance sheet book and the accounts and other information referred to in section 9 a (1) of the Act. These refer to accounts of the use of the government grant, the information contained in up-to-date disclosures and an itemisation of election campaign costs and funding. Under a regulation issued by the National Audit Office (D/615/04.02.00/2022), election campaign costs and funding shall be itemised and disclosed using an electronic form approved by the National Audit Office.

In 2015, the Accounting Act abandoned the requirement to draw up a balance sheet book in paper format. The National Audit Office is of the opinion that even after these amendments, the overseen entities should submit their full financial statements to it under the Act on Political Parties, and if an overseen entity has prepared a management report in accordance with its Rules of Procedure, it should also be submitted and published together with the financial statements.

The information and documents shall be submitted to the National Audit Office's electronic disclosure register. Under a regulation issued by the National Audit Office (361/41/2011), election campaign costs and funding shall be itemised and disclosed using an electronic form approved by the National Audit Office. The disclosure shall be made in connection with the financial statements for the year in which the elections were held. The funding of the county elections of 2022 will thus be audited in upcoming audits.

The National Audit Office publishes the information it receives without delay in its disclosure register. The documents are published in the form they have been submitted to the National Audit Office.

2011	Parliamentary elections
2012	Presidential election and municipal elections
2014	European Parliament elections
2015	Parliamentary elections
2017	Municipal elections
2018	Presidential election
2019	Parliamentary elections and European Parliament elections
2021	Municipal elections
2022	County elections

Figure 3: Elections 2011–2022.

The National Audit Office publishes the information it receives without delay in its disclosure register. The documents are published in the form they have been submitted to the National Audit Office.

Financial statements of affiliated entities

An entity affiliated to a political party is an entity or foundation, or a trust of an entity or foundation, that a political party, with the consent of the entity or foundation in question, reports to the National Audit Office as its affiliated entity. Section 8 a (1) of the Act on Political Parties allows only political parties to report another entity or foundation, or a trust of an entity or foundation, with its consent, as its affiliated entity. Consequently, only a political party entered in the Party Register maintained by the Ministry of Justice can report other entities, foundations or trusts as its affiliated entities. Accordingly, an association that has not been entered in the Party Register cannot have affiliated entities, as referred to here, which the association has reported itself.

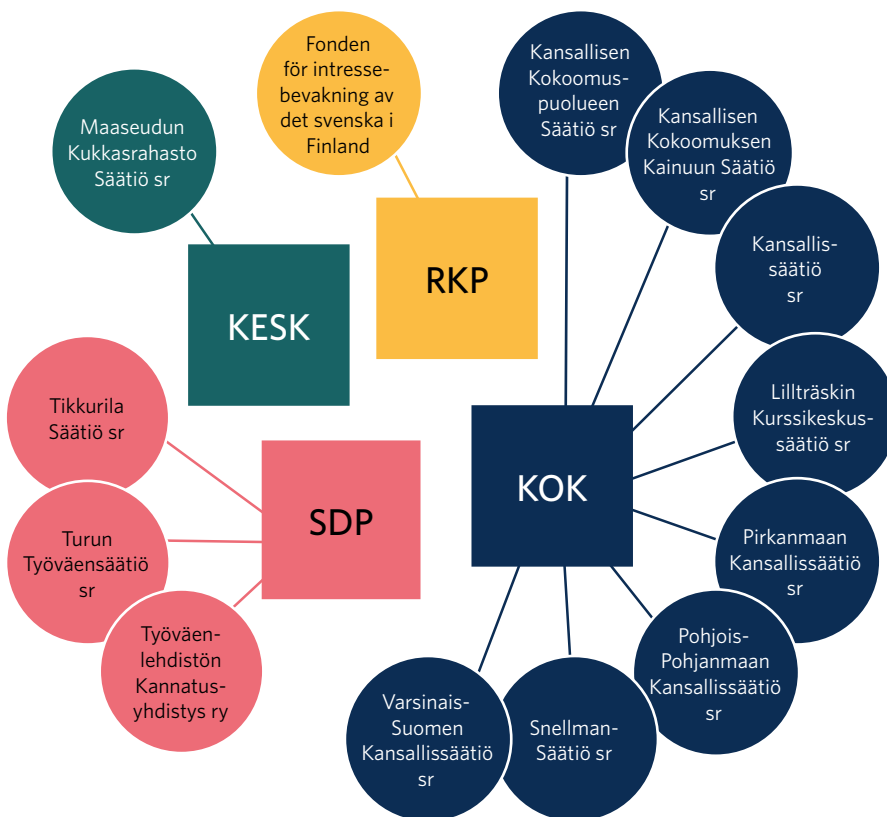


Figure 4: Affiliated entities reported by political parties in 2022.

Under the Act on Political Parties, an entity affiliated to a political party shall submit to the National Audit Office its financial audit report, management report and balance sheet book, as well as the itemisation referred to in section 9 a (2) and the opinion referred to in section 9 c (3), within three months of the adoption of the financial statements of the entity or foundation concerned. An entity or foundation with a trust that has been reported as an affiliated entity shall file the corresponding documents within three months of the adoption of the financial statements of the entity or foundation concerned.

The information on an affiliated entity is submitted in electronic format to the disclosure register maintained by the National Audit Office. The obligation to file financial statements applies to an affiliated entity starting from the fiscal year during which it is reported to the National Audit Office as an affiliated entity.

Possible amendments to political party legislation

The Government set up a parliamentary election working group for the period 20 February 2020 to 31 May 2021. The purpose of the working group was to examine the need to amend the Election Act, the Act on Political Parties, the Act on a Candidate's Election Funding and, if necessary, the legislation on other political activities, and to propose any necessary amendments. The working group's term of office was extended until 31 December 2021. On the basis of the general outlines presented in the working group's final report, a Government proposal was prepared for Parliament to amend the Act on a Candidate's Election Funding, the Act on Political Parties, sections 112 and 143 l of the Election Act and section 10 of the Act on Citizens' Initiatives (HE 254/2022). At the time of writing the report, Parliament's consideration of the Government's proposal is still pending.

If implemented, the amendments proposed to be made to the Act on Political Parties by the Government would enter into force on 1 July 2023. The most significant amendments include an up-to-date disclosure to be submitted of loans taken and the extension of the National Audit Office's right of access to information. After the Act has been adopted, the National Audit Office will provide more detailed advice and guidance to those subject to the disclosure obligation on the effects of the amendments.

 **Keskusta**



SFP  **RKP**

Liike Nyt



Kristillisdemokraatit
ARVOISTASI POLITIIKKA.



vasemmisto

Vihreät De Gröna

KOKOONOMUS

2 National Audit Office's role in overseeing political party funding

Under section 9 e of the Act on Political Parties (10/1969), the National Audit Office oversees compliance of the activities of a political party, an entity affiliated to a party, and an association referred to in the grant decision (i.e. an overseen entity) with the provisions laid down in the Act concerning support, the disclosure of election campaign costs and funding, and the preparation and submission of related documents and information.

By overseeing compliance with the Act on Political Parties and publishing the disclosures referred to in the Act, the National Audit Office contributes to the transparency of political party funding so that the interests of political parties can be assessed in the public arena and by citizens.

The National Audit Office reports annually to Parliament on its activities in overseeing compliance with the Act on Political Parties.

2.1 Measures taken by the National Audit Office as the overseer of political party funding

Under the Act on Political Parties, the auditing right of the National Audit Office covers political parties, the associations referred to in section 9 of the Act and indicated in the government grant decisions, and entities affiliated to political parties. In performing this task, the National Audit Office can audit the overseen entity's accounting and use of funds and, if necessary, request the overseen entity to fulfil its obligations under the Act.

The Act on Political Parties states that the National Audit Office can issue regulations regarding the filing of up-to-date disclosures (section 8 c), the itemisation of election campaign costs and funding (section 9 b) and the filing of financial statements (section 9 d). Under the Act on Political Parties, the National Audit Office has issued the following regulations and guidelines:

- National Audit Office's regulation regarding the filing of up-to-date disclosures as referred to in section 8 c of the Act on Political Parties (360/41/2010),
- National Audit Office's general guidelines regarding the filing of up-to-date disclosures as referred to in section 8 c of the Act on Political Parties (358/41/2010),
- National Audit Office's regulation regarding the itemisation of election campaign costs and funding as referred to in section 9 b of the Act on Political Parties and the filing of information referred to in section 9 d (1) of the Act on Political Parties (D/615/04.02.00/2022),
- National Audit Office's guidelines regarding the filing of itemisations of election campaign costs and funding, as well as financial statements (D/614/04.02.00/2022),



The National Audit Office provides an advisory service related to the oversight of election campaign and political party funding.

- National Audit Office’s regulation regarding the filing of financial statements and other information for an entity affiliated to a political party as referred to in section 9 d (2) of the Act on Political Parties (364/41/2016).

The regulations and guidelines have been sent to all political parties. The guidelines are also available (in Finnish) in the Finlex database and on the website maintained by the National Audit Office at www.vaalirahoitusvalvonta.fi.

In overseeing political party funding, the National Audit Office can audit the overseen entity’s accounting and use of funds and, if necessary, request the overseen entity to meet its obligations under the Act.

The National Audit Office may require an overseen entity, on pain of a fine, to meet its obligations if the entity has not submitted, corrected, or supplemented documents or information in spite of being requested to do so, or if it has not been verified that the documents or information are true and fair, and the breach, taken as a whole, is considered substantial. The Sanction and Penalty Board referred to in section 15 of the Act on the National Audit Office (676/2000) can order the payment of the fine.

The information system available to the National Audit Office for performing its duties under the Act on a Candidate’s Election Funding and the Act on Political Parties is used for receiving and publishing both election funding disclosures and the disclosures prescribed in the Act on Political Parties. The disclosures can be filed electronically in the system: after authentication, disclosers can publish their disclosures on the website for election funding oversight. The National Audit Office enters disclosures submitted to it on paper or by email into the information system without delay. The aim of the National Audit Office has been that disclosers would submit all the information laid down in the Act on Political Parties to the electronic disclosure register. The National Audit Office provides an advisory telephone and email service related to the oversight of election campaign and political party funding.

In the oversight of compliance with the Act on Political Parties, the goal of the National Audit Office’s long-term planning has been to audit all overseen entities within six years of the start of the oversight duty. The long-term audit target has been met, and the audit intervals of the district organisations of the political parties represented in Parliament have become shorter.

Restrictions on the oversight

Under the Act on Political Parties, the National Audit Office is only responsible for overseeing political parties, the associations indicated in the government grant decision, and entities affiliated to political parties. The number of overseen entities totals 152. Because of the delimitation, most party associations fall outside the scope of the oversight.

In its opinion on government proposal 254/2022 on amendments to the Act on a Candidate's Election Funding, the Act on Political Parties, the Election Act and the Act on Citizens' Initiatives, the National Audit Office expressed that its oversight task should be extended to cover local associations. According to certain estimates, the task would extend the oversight, which currently covers 152 party organisations, to cover as many as 6,000 party organisations. Therefore, extending the oversight to cover local associations would require additional resources for the National Audit Office.

2.2 The objectives and procedure of the oversight of political party funding in 2022

The objective of the oversight of political party funding is to provide information on compliance with the Act on Political Parties. The objective of the oversight of political party funding in 2022 was to determine the following:

- whether the statutory disclosures filed by those subject to the disclosure obligation provide accounting-based true and fair information about political party funding and about compliance with the restrictions concerning financial support in view of the legislation and the needs of oversight, and
- whether the disclosers have kept appropriate accounts, as required by the Act on Political Parties, and whether the disclosers have complied with the key provisions on political party funding and the related restrictions laid down in the Act.

The criteria for oversight were defined on the basis of the Act on Political Parties. The oversight also takes into consideration the regulations and instructions supplementing the Act on Political Parties, other key acts such as the Act on Discretionary Government Grants, as well as the government grant decision and its terms and conditions.

As the National Audit Office has also overseen government grants from the beginning of 2016, another objective was to examine the procedures related to the transfer and use of government grants.

In 2022, the National Audit Office conducted a total of 56 audits of political party funding:

- political parties represented in Parliament (9); audit period 1 September 2020 – 31 December 2021
- political parties (9); audit period 1 September 2019 – 31 December 2021
- affiliated entities (12); audit period from 1 September 2018 – 31 December 2021
- women's organisations (6); audit period 1 September 2020 – 31 December 2021
- district organisations (20); audit period 1 September 2019 – 31 December 2021 or 1 September 2017 – 31 December 2020.

The district organisations to be audited and their political parties were notified of the audits in February 2022. The audits were conducted in accordance with the audit plan in autumn 2022. The audits were carried out either on site or over remote connections. The audits covered the financial statements, management reports, financial audit reports, as well as those accounting transactions during the audit period that were relevant from the perspective of the Act on Political Parties, the up-to-date disclosures filed, the itemisations of election campaign costs and funding and the government grant accounts.

The audit was targeted, for example, at the following issues:

- the general arrangements concerning the accounting, payment traffic and financial management of the audited entity,
- the itemisation of support funding and costs in the accounting from the perspective of the Act on Political Parties,
- compliance with the restrictions on financial support laid down in the Act on Political Parties during a maximum period of 1 September 2017 to 31 August 2021,
- the comprehensiveness of up-to-date disclosures on the basis of accounting, and verification of the content of the disclosures,
- monitoring and taking into account non-monetary support in the disclosure procedure,
- comparison of the information in the disclosures filed by the party and another organisation,
- appropriateness of the opinions given in the financial audit report from the perspective of the Act on Political Parties,
- procedures concerning the use and transfer of government grants.

In 2022, the National Audit Office carried out a total of 56 audits of political party funding. The auditors were Senior Auditor Jonna Carlson, Principal Financial Auditor Johanna Kormu, Principal Financial Auditor, CPFA, Klaus Krokfors, Principal Financial Auditor Pontus Londen, Principal Financial Auditor Jari Siirola and Senior Auditor Hanna Surakka.

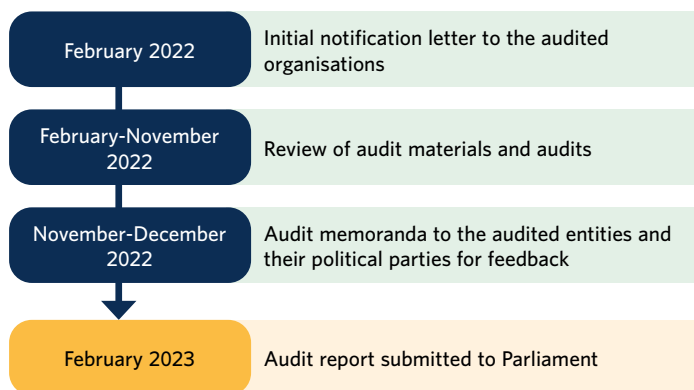


Figure 5: Process of auditing political party funding.

Draft feedback memoranda on the audits were submitted to the audited entities for comments in November 2022. Final feedback memoranda were submitted to the audited entities in December 2022. Each political party represented in Parliament and receiving a government grant was also provided with the feedback memoranda on the audits of its district organisations. Any comments on the feedback memoranda were to be submitted to the National Audit Office by 5 January 2023.

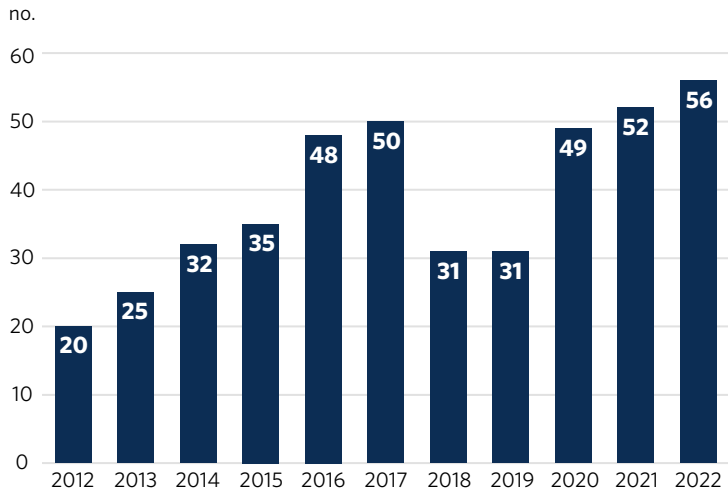


Figure 6: Number of audits of political party funding in 2012-2022.



3 Findings of the oversight of political party funding

The oversight of political party funding has been directed at overseeing compliance with the Act on Political Parties. As part of its oversight task, the National Audit Office has audited the preparation of the documents and information referred to in the Act on Political Parties. Where necessary, the overseen entity's accounting and use of funds have also been audited.

3.1 The documents required under the Act on Political Parties have to a large extent been submitted to the disclosure register

Some of the entities audited in 2022 had not submitted all documents under the Act on Political Parties to the National Audit Office. In the audit, the overseen entities were requested to submit any missing documents, which they then submitted to the disclosure register during the audit. After the audit, most of the documents referred to in the Act on Political Parties have been submitted to the register.

According to section 9 d of the Act on Political Parties, a political party shall submit to the National Audit Office the following documents of the party and the associations referred to in the grant decision: the financial audit report, the management report, the balance sheet book and the accounts and other information referred to in section 9 a (1) of the Act. To this end, an association referred to in the grant decision shall submit the corresponding documents and information to the party concerned.

As prescribed by law, the National Audit Office publishes in its disclosure register those financial statements of political parties and party associations mentioned in the government grant decision which have been submitted to it, as well as other documents referred to in the Act on Political Parties. It is the National Audit Office's duty to oversee that those subject to the disclosure obligation prepare the documents specified in the Act on Political Parties and submit them to it.

The National Audit Office publishes the financial statements of political parties and the party associations mentioned in the government grant decision and other documents referred to in the Act on Political Parties.



It was found in the oversight that individual parties had not submitted the financial statements and the financial audit reports of previous years. The reason for this was that the financial statements had not been adopted. During the audit, one party submitted its financial statements for several years after they had been adopted during the audit. The obligation to keep accounts as well as the financial statements and the management report of a political party and an association referred to in the grant decision are subject to the provisions of the Accounting Act.

According to chapter 3, section 6 of the Accounting Act (1336/1997), the financial statements shall be prepared within four months of the end of the accounting period. According to section 9 d of the Act on Political Parties, a political party shall submit its financial statements and the information referred to in section 9 a (1) of the Act on Political Parties to the National Audit Office within three months of the adoption of the financial statements. The documents and information required of an association referred to in the grant decision shall be submitted within one month of the adoption of the association's financial statements, and the documents required of an affiliated entity within three months of the adoption of its financial statements.

3.2 The presentation of the financial statements and the accuracy of itemisation in accounting vary

As in previous years, the content and scope of the financial statements submitted to the National Audit Office vary. The audit also found that signatures were missing from financial statements. The overseen entities supplemented their financial statements during the audit.

During the audit, the National Audit Office recommended that the overseen entities pay attention to itemisation in accounting and the presentation of the financial statements as regards the key items in political party funding. The audit found that the information presented in the government grant accounts did not always match the information presented in the financial statements. The National Audit Office recommended that the government grant be kept separate from other items in the accounting and the financial statements so that it is possible to match the government grant account against the accounting and the financial statements in essential respects. The audited entities corrected their government grant accounts during the audit. If necessary, the audit recommended that the audited entities modify their charts of accounts as appropriate.

According to section 9 e of the Act on Political Parties, the National Audit Office may, in performing its oversight task, audit the overseen entity's accounting and use of funds. The National Audit Office can make comments intended as recommendations on the accounting arrangements and financial statement procedures. As a rule, the overseen entities have kept their accounts appropriately so that it has been possible for the National Audit Office, based on them, to oversee compliance with the provisions of the Act on Political Parties.

3.3 Financial audit reports lacked opinions referred to in the Act on Political Parties

The audits found some shortcomings in the financial audit reports of the overseen entities as regards the opinions referred to in section 9 c of the Act on Political Parties. The financial auditors had not always included these opinions in their financial audit reports. The provisions of section 9 c of the Act apply to the financial audit of a party receiving a government grant, an association indicated in the grant decision and an affiliated entity. The provisions do not apply to political parties that do not receive government grants.

Under the Auditing Act, all associations are not obliged to elect an auditor. Some of the associations to which section 9 c of the Act on Political Parties does not apply may elect a performance auditor, who prepares a performance audit report. The election of a performance auditor or the preparation of a performance audit report have not been taken into consideration in the Act on Political Parties, which only contains references to a financial audit report. However, the National Audit Office also publishes performance audit reports.

The audits found cases where the financial auditor had issued the financial audit report before the cost accounting form for the government grant received during the year in question had become available or had been submitted to the National Audit Office. The financial audit reports rarely disclose the period for which the opinion is given or the year for which the opinion on reporting the use of government grants is given. Therefore, the National Audit Office recommends that the overseen entities process their government grant accounts for the previous year already in connection with their financial statements and that the accounts be made available to the financial auditors before the financial audit report is issued. The objective of the Act on Political Parties is that the oversight of compliance with the Act's provisions is based essentially on the financial audits (by their own auditors) of political parties receiving government grants and their affiliated entities, district organisations and women's organisations.

3.4 The documentation of the criteria for the itemisation of election campaign costs and funding varies

The audit found that the itemisation of election campaign costs and funding had been documented in a variable manner. During the audit, the overseen entities corrected the itemisations of their election campaign costs and funding and, if necessary, submitted itemisations that had been completely missing to the National Audit Office's electronic system.

A political party and an association referred to in its grant decision shall itemise the costs it has incurred during the campaign period and the funding of the campaign. The itemisation shall be made separately for each general election. General elections refer to parliamentary elections, presidential elections, county elections, municipal elections and European Parliament elections. Election campaign period refers to a period starting six months before the election day and ending two weeks after the election day.

The itemisation of election campaign costs and funding should be traceable from and reconcilable with the bookkeeping or other accounts. The National Audit Office recommends that the overseen entities carefully document how and from what the figures reported in the itemisation of election campaign costs and funding are calculated to make it possible to verify the correctness of the reported data afterwards.

3.5 Shortcomings were found in government grant accounts and the transfer of government grants

The audit found that in the parties' government grant accounts, the contributions transferred to the parties' district or women's organisations deviated in some cases from the information reported by the recipients. In some cases, it was not entirely clear whether the support given by the party to its district organisation had been a transferred government grant or other support.

The National Audit Office has recommended that the overseen entities pay attention to the use of the government grant and its documentation so that they can fulfil their statutory obligations regarding the use of government grants and the appropriateness of accounts.

As in previous audits, it was found that the non-registered association Sosialidemokraattiset Naiset operates as part of the Social Democratic Party of Finland (Suomen Sosialidemokraattinen Puolue r.p.). However, the non-registered association in question has its own bookkeeping and bank account. Furthermore, Vasemmistonaiset, the association that handles women's activities in the Left Alliance (Vasemmistoliitto r.p.), is not a registered association but a part of the party's own operations. The amounts reported in the government grant accounts of these parties and transferred to their women's organisations have therefore not been transferred to an organisation outside the party but are included in the party's own accounts.

In one case, the accounts of the party and its women's organisation did not match because the party had included in its government grant accounts, in addition to the government grant transferred to the women's organisation, items included in the party's own accounts that were considered to have been used for women's activities. One of the overseen entities had returned the unused share of the government grant intended for women's activities in 2020 to the Prime Minister's Office.

Item 23.20.50, Support for party activities, in the state budget for 2021 states that the appropriation may be used, in accordance with section 9 of the Act on Political Parties (10/1969) and section 1 of the Decree on Grants to Support the Activities of Political Parties (27/1973), to support those public activities of parties represented in Parliament which are defined in their statutes and general programmes. The appropriation of EUR 35,456,825 is allocated for supporting the political activities and the information and communication activities of political parties. Of the total amount, 5% is allocated to women's political activities of the parties and 5% to the district organisation activities of the parties. The party subsidy decision of 2021 states that the parties shall use the 5% allocated to women's political activities during 2021 either for the party's own women's activities or transfer the contribution in full or in part to a party association indicated in the application that is engaged in women's political activities (women's organisation).

The National Audit Office points out that the current legislation allows highly diverse practices, particularly as regards the use of the share of the government grant allocated to women's political activities, and that the legislation should be clarified in this respect. The National Audit Office finds that the state budget and the party subsidy decision should specify in greater detail what is meant by the party's own women's activities in order to ensure that the use and transfer of the grant are understood unambiguously and that the government grant accounts are comparable. The clarification of the legislation would also ensure equality between political parties.

The National Audit Office recommends that agreements on the transfer and use of government grants be concluded annually.



Table 1: Government grants to political parties in 2021.

Political party	Remaining on 31 December 2020 according to the accounts	Granted in 2021	Carried forward	Remaining on 31 December 2021 according to the accounts
Kok.	€0	€6,770,650.00	€2,664,208.57	€0
Liik.	€0	€178,175.00	€17,817.75	€0
PS	€3,348,718.42	€6,948,825.00	€1,631,268.27	€2,118,022.16
RKP	€0	€1,603,575.00	€480,800.00	€0
Kesk.	€672,182.16	€5,523,425.00	€2,112,429.66	€582,005.52
KD	€104,509.99	€890,875.00	€163,457.96	€159,723.70
SDP	€176,664.17	€7,127,000.00	€2,604,000.35	€0
Vas.	€769,794.00	€2,850,800.00	€616,507.00	€774,021.00
Vihr.	€126,934.05	€3,563,500.00	€662,401.26	€0
Total	€5,198,802.79	€35,456,825.00	€11,022,890.82	€3,563,772.38

As in previous audits, different parties were found in the audit to have different contractual practices. Agreements had not always been concluded, or the agreements had not been signed. Some of the agreements had been concluded for a period of several years. The National Audit Office has recommended that the agreements be concluded annually to ensure that the information in them is up to date.

In the terms and conditions of the government grant decision, it is stated that, if the grant awarded to a political party is used for purposes other than the party's own activities, the party shall conclude an agreement according to section 7 (3) of the Act on Discretionary Government Transfers on the use, supervision of the use and their terms and conditions with the entity (including district organisations and women's organisations) or foundation using the subsidy.

According to its government grant account, one overseen entity had transferred part of its government grant to private individuals. According to the information obtained in the audit, this concerned election support to candidates' support associations or groups. At the time of writing the report, the oversight activities are still ongoing at the overseen entity. According to the state budget and the government grant decision, the government grant is intended to support the political activities and the information and communication activities of a political party.

Under section 9 (1) of the Act on Political Parties, part of the government grant awarded to a political party can be allocated to supporting the activities of another association. According to government proposal 6/2010, such other association may be, for example, a political party's district association or a women's or youth organisation close to the party. If the government grant is transferred to a third party under section 7 (3) of the Act on Discretionary Government Transfers, the new use must comply with the purpose specified in the original government grant decision.

Under the Act on Political Parties or the Government's party subsidy decision, the government grant referred to in section 9 of the Act on Political Parties may not be transferred to candidates for elections or their support groups or support associations.

On the basis of section 11 of the Act on Political Parties, the National Audit Office may order termination of the payment of the grant referred to in section 9 of the Act on Political Parties and the recovery, in full or in part, of a grant already paid, as laid down in the Act on Discretionary Government Transfers.

3.6 Up-to-date disclosures were supplemented during the audit

Several up-to-date disclosures and summaries of up-to-date disclosures were added, corrected and supplemented during the audit. For 2022, contributions totalling more than EUR 4 million were reported to the disclosure register. During the audit, up-to-date disclosures on contributions totalling more than EUR 150,000 were added in relation to previous years. Now that the audits have been completed, it can be stated that, after being supplemented, the up-to-date disclosures concerning political party funding and the information they provide on the financial support received by the audited entities are correct in material respects.

As in previous years, the audit found that an overseen entity had paid for its candidates' election advertisements and invoiced these advertising expenses to the candidates. As this kind of pass-through invoicing of advertising costs is not excluded from the concept of financial support in the Act on Political Parties, up-to-date disclosures must be submitted on it in the future.



In future, up-to-date disclosures must be submitted on pass-through invoicing of advertising costs.



Some contribution types that were not reported are open to interpretation. In most cases, however, they are contributions referred to in the Act on Political Parties that are legal but fall within the scope of the disclosure obligation and that have not been separately listed as exemptions in the Act. The audited entities usually regarded such contributions or other benefits that can be valued in money as pass-through items or transactions based on an agreement. These include, for example, various advertising fees as well as the candidate's contributions and MP's contributions collected by political parties. Since the size of such contributions and the related collection practices vary significantly, and some individuals may also pay other contributions to the same entity, the cumulative annual disclosure limit of EUR 1,500 can easily be exceeded. The contributions to be disclosed may also be payments made for consideration either in full or in part.

As in previous years, the overseen entities have also received study grants on which no up-to-date disclosures have been submitted. However, in the case of a contribution based on the state or municipal budget, it is not necessary to submit a disclosure. Nevertheless, the audit found that the origin of study grants has not been adequately documented. Therefore, the audit was unable to verify unambiguously whether the contributions are based on the state budget.

The Ministry of Education and Culture has decided to set up a working group to examine the practices related to the funding of study centres that is based on central government transfers as well as the costs that are acceptable as the study centres' operating costs and that affect the calculation of the study centres' average unit price. The project, which began on 24 October 2022, is scheduled to be completed by 31 March 2023.

The audit examined contributions in the form of goods or services and other similar contributions and found no items exceeding the disclosure threshold.

3.7 The restrictions on support had been breached

The audits found contributions contrary to the restrictions on support laid down in the Act on Political Parties. During the calendar year, two overseen entities had received contributions exceeding EUR 30,000 from individual donors. In the case of one of these entities, loans had been converted into support. Up-to-date disclosures had been filed on the contributions.

According to section 8 b of the Act on Political Parties, a political party, a party association, and an entity affiliated to a party may not receive support exceeding EUR 30,000 from the same donor in a calendar year. However, this does not apply to support provided by an entity affiliated to a political party or a party association, or financial support left in a will.

The audit found two cases where it was not possible to verify the donor reliably afterwards. In one case, fundraising had been carried out through a crowdfunding campaign, while in the other case contributions had been collected in virtual currency. It should be ensured in fundraising that individual donors can be specified. In addition, the National Audit Office recommended abandoning the use of virtual currencies or, alternatively, using a paying agent that requires strong identification.

According to section 8 b of the Act on Political Parties, a political party, a party association, and an entity affiliated to a party may not receive a contribution if the identity of the donor cannot be determined. However, this provision does not apply to contributions received as a result of ordinary fundraising activities. The National Audit Office has considered that donations of several hundred euros exceed the limit of normal fundraising.

Appendix 1: Audits of political party funding in 2022

Audited organisations	Audit date
Centerns distrikt r.f.	10.11.2022
Eläinoikeuspuolue r.p.	6.10.2022
Feministinen puolue r.p.	23.9.2022
Finlands Svenska Socialdemokrater rf	27.9.2022
Fonden för intressebevakning av det svenska i Finland	6.9.2022
Helsingin Sosialidemokraatit ry	29.9.2022
Kansalaisliitto r.p.	26.9.2022
Kansalaispuolue r.p.	8.9.2022
Kansallinen Kokoomus r.p.	14.9.2022
Kansallisen Kokoomuksen Kainuun säätiö s.r.	13.10.2022
Kansallisen Kokoomuspuolueen Säätiö s.r.	10.10.2022
Kansallissäätiö s.r.	17.10.2022
Keski-Suomen Kokoomus ry	25.8.2022
Keski-Suomen Vasemmisto ry	25.8.2022
Keski-Suomen Vihreät ry	2.9.2022
Keskustan Etelä-Pohjanmaan piiri ry	3.10.2022
Keskustan Itä-Savon piiri ry	3.10.2022
Keskustan Keski-Pohjanmaan piiri ry	19.8.2022
Keskustan Keski-Suomen piiri ry	18.8.2022
Kokoomuksen Naisten Liitto	27.9.2022
Liberaalipuolue - Vapaus valita r.p.	28.9.2022
Liike Nyt r.p.	8.9.2022
Lillträskin Kurssikeskussäätiö s.r.	12.9.2022
Maaseudun Kukkasrahasto Säätiö s.r.	17.10.2022
Perussuomalainen Helsinki ry	3.10.2022
Perussuomalaiset Naiset ry	14.9.2022
Perussuomalaiset r.p.	13.9.2022
Perussuomalaisten Etelä-Pohjanmaan piiri ry	21.10.2022

Audited organisations	Audit date
Perussuomalaisten Keski-Pohjanmaan piiri ry	19.10.2022
Perussuomalaisten Keski-Suomen piiri ry	1.9.2022
Perussuomalaisten Kymen piiri ry	19.10.2022
Piraattipuolue r.p.	28.9.2022
Pirkanmaan Kansallissäätiö s.r.	24.10.2022
Pohjanmaan Kokoomus ry	19.10.2022
SDP:n Keski-Suomen Piiri ry	1.9.2022
Seitsemän tähden liike r.p.	12.10.2022
Siniset r.p. (Korjausliike)	20.10.2022
Snellman-säätiö s.r.	24.10.2022
Suomen Kansa Ensin r.p.	13.10.2022
Suomen Keskusta r.p.	5.10.2022
Suomen Keskustanaiset ry	27.9.2022
Suomen Kristillisdemokraatit (KD) r.p.	24.8.2022
Suomen Kristillisdemokraattien (KD) Keski-Suomen piiri ry	18.8.2022
Suomen Kristillisdemokraattiset (KD) Naiset ry	24.8.2022
Suomen Sosialidemokraattinen Puolue r.p.	31.8.2022
Svenska Folkpartiet i Finland r.p.	5.9.2022
Svenska folkpartiet i Österbotten r.f.	20.9.2022
Svenska Kvinnoförbundet r.f	13.9.2022
Tikkurila Säätiö s.r.	27.10.2022
Turun Työväensäätiö s.r.	29.8.2022
Työväenlehdistön Kannatusyhdistys ry	27.10.2022
Vaasan Vaalipiirin Vihreät ry	25.10.2022
Varsinais-Suomen Kansallissäätiö s.r.	29.8.2022
Vasemmistoliitto r.p.	7.9.2022
Vihreä Liitto r.p.	18.10.2022
Vihreät Naiset ry	29.9.2022

Appendix 2: Statistics on political party funding

The tables were drawn up in January 2023. As contributions can also be reported retroactively, the amounts may still change. Contributions between political parties and their party associations have also been reported to the disclosure register. As up-to-date disclosures should not be filed on such contributions, the National Audit Office has tried to delete them from the register so that the total amount of contributions would not be distorted. The users of the disclosure register may themselves produce summary reports, for example, on the entities that donated the most or that received the most contributions.

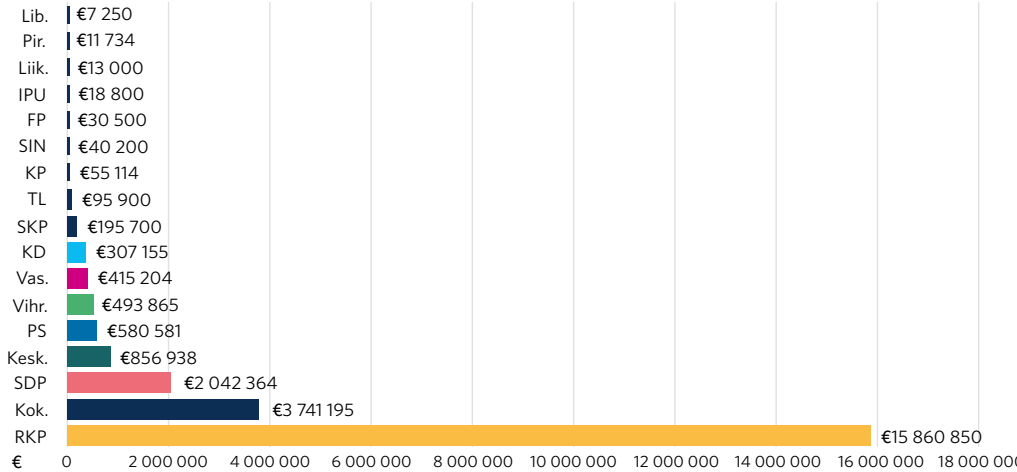


Figure 7: Contributions reported to the disclosure register of political party funding by party in 2011-2022 (up-to-date disclosures). The name of the organisation SIN has changed, and the figure includes the financial support for Sininen tulevaisuus r.p. and Siniset r.p. in total. The name of the organisation IPU has changed, and the figure includes the financial support for Itsenäisyyspuolue r.p. and Tasapainon puolesta - IPU r.p. in total. The figures presented in the figure are not comparable with those in previous years' reports as, unlike in previous reports, this figure only includes contributions received by political parties and does not include contributions received by other party associations.

Table 2: Contributions by entities affiliated to political parties in 2011–2022.

Organisation	Amount of contribution
Suomen ruotsalainen kansanpuolue r.p.	
Fonden för intressebevakning av det svenska i Finland	€15,289,688.00
Kansallinen Kokoomus r.p.	
Kansallisen Kokoomuspuolueen Säätiö sr	€2,900,000.00
Kansallissäätiö sr	€1,462,806.00
Kansallisen Kokoomuksen Kainuun Säätiö sr	€1,175,781.00
Snellman-Säätiö sr	€934,762.50
Varsinais-Suomen Kansallissäätiö sr	€608,326.60
Pirkanmaan Kansallissäätiö sr	€269,895.00
Lillträskin Kurssikeskussäätiö sr	€18,500.00
Pohjois-Pohjanmaan Kansallissäätiö sr	€48,100.00
Suomen Sosiaalidemokraattinen Puolue r.p.	
Työväenlehdistön Kannatusyhdistys ry	€874,000.00
Turun Työväensäätiö sr	€1,241,969.44
Tikkurila Säätiö sr	€861,393.99
Suomen Keskusta r.p.	
Maaseudun Kukkasrahasto Säätiö sr	€1,214,800.00
Perussuomalaiset r.p.	
JRT-säätiö sr	€462,373.96

*) The disclosure is directed at June 2018 and was filed late, in April 2019. As from June 2018, the foundation is no longer an affiliated entity.

Table 3: Contributions by foundations other than entities affiliated to political parties 2011–2022.

Organisation	Amount of contribution
Stiftelsen för utbildning och kultur på svenska i Finland sr	€960,000.00
Stiftelsen Tre Smeder sr	€635,500.00
Yksityisyrittäjien Säätiö sr	€360,000.00
Stiftelsen Brita Maria Renlunds Minne sr	€206,000.00
Teollisuuden ja Työnantajain Keskusliiton (TT) -säätiö	€160,000.00
Avantisäätiö sr	€109,410.00
Koillismaasäätiö sr	€64,200.00
Salin-säätiö sr	€61,000.00
Spartacus-säätiö sr	€57,941.00
Maaseudun Säätiö sr	€57,250.00
Imatrankoskenparrassäätiö sr	€49,890.00
Satakunnan Kansallissäätiö sr	€32,950.13
Kansan Sivistysrahasto sr	€26,500.00
Keskitien Säätiö sr	€15,000.00
Maaseudun Yhteisvaliokunnan Säätiö	€15,000.00
Naantalin Työväenyhdistyksen rekisteröity säätiö	€11,000.00
Stiftelsen för det tvåspråkiga Finland sr	€9,000.00
Kari Mattilan säätiö sr	€3,500.00
Heinolan Sosialidemokraattisen Työväenyhdistyksen Säätiö sr	€ 3,100.00
Yrjö Sirolan Säätiö	€ 2,000.00

Table 4: Entities that donated the most in 2022.

Organisation	Amount of contribution
Fonden för intressebevakning av det svenska i Finland	€1,798,057.00
Pro Markkinatalous ry	€749,000.00
Svenska litteratursällskapet i Finland rf *)	€210,000.00
Turun Työväensäätiö sr	€149,040.38
Kansallisen Kokoomuspuolueen Säätiö sr	€100,000.00
Tikkurila Säätiö sr	€92,000.00
Maaseudun Kukkasrahasto Säätiö sr	€90,000.00
Kansallissäätiö sr	€70,000.00
Kansallisen Kokoomuksen Kainuun Säätiö sr	€65,000.00
Matkailu- ja Ravintolapalvelut MaRa ry, Turism- och Restaurangförbund rf	€50,000.00
Föreningen Konstsamfundet r.f.	€45,000.00
Yksityisyrittäjien Säätiö sr	€30,000.00
Versowood Oy	€30,000.00
Teollisuusliiton Demareiden opintoyhdistys	€30,000.00
Palvelualojen ammattiliitto PAM ry, Servicefacket PAM rf	€30,000.00

*) The association handled the payment traffic of the foundation Stiftelsen för utbildning och kultur på det svenska Finland sr.

Table 5: Entities that received the most contributions in 2022.

Person	Amount of contribution	Person	Amount of contribution
Vaiste Heikki	€15,000	Elo Tiina	€9,100
Salmela Heikki	€15,000	Hautala Heidi	€8,000
Tarkkila Heikki	€12,800	Kari Emma	€6,180
Lehtola Laura	€12,000	Sinnemäki Anni	€6,100
Peltola Janne	€10,100	Niinistö Ville	€5,250
Vaiste Mikko	€10,000	Ylönen Tatu	€5,000
Puolimatka Rauno	€10,000	Hassi Satu Maijastiina	€4,200
Puolimatka Arto	€10,000	Soinikoski Mirka	€3,600
Mikkonen Krista	€9,450	Holopainen Mari	€3,500
Hiltunen Teemu	€9,300	Tuominen Pirjo	€3,000
Petelius Pirkka-Pekka	€9,100	Ohisalo Maria	€3,000
Koponen Noora	€9,100	Harjanne Atte	€3,000
Hyrkkö Saara	€9,100	Haavisto Pekka	€3,000
Hopsu Inka	€9,100	Alanko-Kahiluoto Outi	€3,000

Table 6: Entities that received the most contributions in 2022.

Organisation	Amount of contribution
Suomen ruotsalainen kansanpuolue r.p.	€1,865,707.23
Kansallinen Kokoomus r.p.	€230,000.00
Suomen Keskusta r.p.	€128,397.00
Turun Sosialidemokraattinen Kunnallisjärjestö	€119,049.62
Suomen Kristillisdemokraatit (KD) r.p.	€110,842.24
Suomen Keskustanuoret ry	€102,000.00
Tikkurilan Työväenyhdistys ry	€92,000.00
Suomen Sosialidemokraattinen Puolue r.p	€91,922.03
Kainuun Kokoomus ry	€85,000.00
Varsinais-Suomen Kokoomus ry	€80,490.00
Helsingin Kokoomus ry	€80,000.00
Vihreä liitto r.p.	€75,420.00
Svensk Ungdom, Svenska folkpartiets ungdomsorganisation r.f.	€71,500.00
Varsinais-Suomen Kansallissäätiö	€69,000.00
Uudenmaan Vihreät ry	€45,500.00
Svenska folkpartiet i Egentliga Finland r.f.	€43,107.66
Svenska folkpartiet i Österbotten r.f.	€41,500.00
Svenska folkpartiets Samkrets rf	€40,000.00
Svenska folkpartiet i Helsingfors rf	€40,000.00
Svenska folkpartiet i Nyland r.f.	€40,000.00
Svenska Kvinnoförbundet r.f	€40,000.00
Kansallisen Kokoomuspuolueen Säätiö	€30,000.00
Keskustan Karjalan piiri ry	€30,000.00



NATIONAL AUDIT OFFICE OF FINLAND (NAOF)
PORKKALANKATU 1, P.O.BOX 1119, FI-00101 HELSINKI

Tel. +358 9 4321 | www.vtv.fi | @VTV_fi