

Oversight of political party funding in 2023

- Report of the National Audit Office



NATIONAL AUDIT OFFICE'S REPORT TO PARLIAMENT

R 5/2024 VP



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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 referred to in section 9 e (4) of the Act on Political Parties on its activities in the oversight of political party funding. The audit period of the audits included in the oversight varies per organisation.

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Key findings of the oversight



The National Audit Office of Finland (NAOF) oversees that political parties, party associations and entities affiliated to political parties comply with the legislation on political party funding. In addition, the NAOF acts as the authority overseeing government grants awarded to political parties, i.e. party subsidies. This report provides an overview of the findings of the oversight and audits of political party funding in 2023. The findings concern the activities of the overseen entities between 2020 and 2022.

The Act on Political Parties (10/1969) sets obligations to political parties, party associations and affiliated entities with the aim of promoting transparency: these entities must disclose their election campaign funding and any significant external support they have received and submit to the National Audit Office their accounting, financial statements and other documents concerning their use of funds.

Transparent political party funding aims to prevent corruption and inappropriate influencing of political parties. Transparency is expected to increase citizens' trust in political activities and thereby also to increase voter turnout.

The oversight is directed at the entities receiving party subsidies

The National Audit Office oversees all political parties, their affiliated entities and the party associations referred to in the Government's party subsidy decision. The number of parties and associations overseen for 2022 was 162.

In 2023, the National Audit Office targeted audits at the activities of 52 overseen entities. It audited all political parties receiving government grants (9), the political parties registered in 2021 or thereafter (6), one affiliated entity, one women's organization and district organisations of political parties (35).

The overseen entities must report external support they have received to a disclosure register maintained by the National Audit Office. Between 2013 and 2023, external support totalling EUR 44.47 million received by political parties, party associations and affiliated entities was reported to the disclosure register of political party funding in up-to-date disclosures. In 2023, contributions totalling approximately EUR 7.1 million were reported to the register (EUR 4.4 million in 2022). Government grants for political activities amounted to around EUR 35.5 million in 2022.

Key findings on the oversight of political party funding

As in previous years, it was found in the oversight that not all external support had been reported in up-to-date disclosures. 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 were submitted retroactively to the disclosure

register for approximately EUR 550,000. A significant number of the retroactive additions to the disclosures resulted from the National Audit Office's audits of political party funding. After the additions, 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 oversight found contributions that the overseen entities considered to be ordinary organisational activities or pass-through monetary flows and on which they had not submitted up-to-date disclosures. The Act on Political Parties contains a comprehensive list of the contributions of which no up-to-date disclosure is required. Therefore, the National Audit Office requires that the overseen entities report all contributions not included in the listed exceptions. Only thus can the purpose of the law, i.e. transparent political party funding, be fulfilled.

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 found. The overseen entities submitted missing documents and information to the disclosure register during the audit. After the additions, the audited entities have largely submitted the documents and information referred to in the Act on Political Parties to the disclosure register for the audit period.

Documents of three overseen entities are missing from the disclosure register (on 31 January 2024). One overseen entity did not submit any materials or documents to the National Audit Office and was not reached in order to conduct the audit. The entities with shortcomings in their information will continue to be overseen. The NAOF requires these entities to fulfil their obligations under the law on pain of a penalty payment.

The overseen entities have kept their accounts mainly appropriately so that it has been possible for the National Audit Office to oversee compliance with the provisions of the Act on Political Parties based on them. However, the NAOF pointed out shortcomings in the information content of the financial statements, and the auditors of several overseen entities had also remarked on shortcomings found in the financial statements. The overseen entities should correct their erroneous accounting and financial statement procedures in future according to the recommendations.

Key findings of the oversight of the use of government grants to political parties, i.e. party subsidies

Party subsidies are intended for supporting the political activities and the information activities and communication of political parties. A political party must spend five per cent of the government grant it receives on the activities of its district organisations and, correspondingly, five per cent on its women's political activities. The government grant can be transferred forward, but an agreement must always be drawn up between the different actors on the grant transferred. The agreement must comply with the original terms and conditions of the government grant.

In the previous report (2022) on the oversight of political party funding, it was stated that one overseen entity had transferred part of its government grant to private individuals. This was related to election support paid by a party association to candidates' support

associations or groups. The party subsidy may not be transferred to a private individual or a candidate for elections, a candidate's support group or some other entity operating exclusively for the purpose of promoting the candidate. During the oversight of 2023, the political party in question voluntarily returned EUR 15,000 to the Prime Minister's Office on behalf of its party association.

In the oversight of 2023, it was found that in one case, the government grant had been used for expenditure regarded as personal costs, which was in violation of the terms and conditions of the government grant decision. The overseen entity voluntarily returned the share of the government grant used contrary to the grant terms during the audit.

Several overseen entities were found to have shortcomings and inconsistencies in the monitoring and documentation of the use of their government grants. There were differences in the information provided by political parties and district organisations in their grant accounts. The government grant must 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 records and the financial statements in essential respects.

The overseen entities should monitor the government grant even after the year in which it was granted so that they can verify conclusively how the government grant has been used. Only then is it possible to oversee that the government grant has been used in compliance with the terms and conditions set for it.

A total of EUR 2.4 million of the party subsidies granted according to the government grant accounts remained unused and was thus carried over to the following year. However, in the case of one overseen entity, the reported information could not be considered reliable, and the entity should therefore provide the National Audit Office with further information on the monitoring of the use of its government grant.

During the audit, the overseen entities corrected erroneous accounts of the use of government grants. All overseen entities should monitor the use of the government grant more closely and document it more carefully.

The audit also found shortcomings in the agreements related to the use of the government grant. Agreements according to the Act on Discretionary Government Grants had not always been concluded, or they had not been signed. Furthermore, there were agreements that had been concluded for an indefinite period or for the entire parliamentary term. However, the government grant decision is made at least annually. Therefore, the agreements should also be concluded annually to ensure that the information in them is up to date and in line with the original terms and conditions of the government grant. The overseen entities should correct the shortcomings in their new agreements.

Parties, party associations, affiliated entities and entities associated with party activities should familiarise themselves with and comply with the Act on Political Parties, the regulations and instructions supplementing it, as well as the government grant decision and its terms and conditions.

If the National Audit Office finds significant and repeated shortcomings in compliance with the Act on Political Parties or in the use of the government grant, it may order discontinuation of the payment of the party subsidy and the recovery, in full or in part, of a subsidy already paid.

The role and measures of the oversight of political party funding

The National Audit Office oversees all political parties, their affiliated entities and the party associations referred to in the party subsidy decision. There are approximately 150–170 overseen parties and associations. Of these overseen entities, the National Audit Office selects around 30–50 entities each year for an audit.

Oversight

As the authority overseeing political party funding, the National Audit Office receives disclosures submitted by the overseen entities of significant external support and election funding and publishes the information on its website. In addition, the NAOF publishes the financial statements and other documents that have been submitted to it and that the political parties and other overseen entities are obliged to submit to it under the Act on Political Parties. When receiving them, the NAOF oversees that the entities fulfil their disclosure obligation.

Audit

Each year, the National Audit Office selects around 30–50 overseen entities for a closer audit. Through the audits, the NAOF ensures that the information on the activities of political parties and party associations submitted to it and published by it is essentially correct and that the parties and party associations have acted in accordance with the law.

All actors referred to in the party subsidy decision are audited, but the audit cycle varies by overseen entity: the parties represented in Parliament are audited annually, whereas the audit interval of party associations is about three years.

The findings of the audit are reported per audited entity in a memorandum. This report is published on the audits of the whole year to provide an overview of the oversight findings.

Oversight of government grants to political parties

The National Audit Office also acts as the authority overseeing government grants awarded to political parties, i.e. party subsidies. It oversees that the political parties use the party subsidies granted to them in accordance with the terms and conditions set in the government grant decision and that they report on the use of the party subsidies in an appropriate manner.



1 Overseen entities

Under the Act on Political Parties, the National Audit Office is responsible for overseeing the political parties entered in the Party Register, the entities affiliated to political parties, and the district and women's organisations referred to in the grant decision on party subsidy.¹ These actors are obliged under the Act on Political Parties to submit disclosures and provide information on their funding and their use of funds to the NAOF.

The National Audit Office keeps an electronic disclosure register of political party funding, to which the overseen entities submit their statutory disclosures, itemisations and documents.² The political parties must ensure that the NAOF also receives the corresponding information and documents from their party associations and affiliated entities.³ The provisions on financial support laid down in the Act on Political Parties that define the amount of support that the overseen entities are entitled to receive and the actors from which they are entitled to receive support apply to all party associations. All party associations are obliged to submit an up-to-date disclosure of external support of EUR 1500 or over.⁴

The associations referred to in the grant decision on party subsidies have a wider obligation to submit documents for publication in the disclosure register of political party funding. The National Audit Office also has the right to oversee government grants transferred to another entity.⁵

Table 1: Overseen entities and audited organisations in the oversight of political party funding

Overseen entities in the oversight of political party funding	2022	2023	Audited in 2023
Parliamentary parties	10	9	9
Other political parties	25	16	6
District organisations of political parties	108	113	35
Women's organisations of political parties	7	7	1
Entities affiliated to political parties	13	13	1
Total	162	158	52

1.1 Political parties

At the end of 2023, there were 16 political parties in the Party Register maintained by the Ministry of Justice. After the 2023 parliamentary elections, nine of them were parliamentary parties, i.e. parties represented in Parliament, and seven so-called small parties.

A total of nine parties were removed from the Party Register in 2023 (see Table 3). Political parties are subject to the disclosure obligation even for the year in which they were removed from the Party Register. They will therefore continue to be overseen until they have fulfilled their obligations under the Act on Political Parties for the entire period they have been in the Party Register – even if they have already been abolished as associations. The parties removed from the Party Register in 2023 will be audited in 2024.

Table 2: Registered parties at the end of 2023.

Parliamentary parties	Other political parties
Kansallinen Kokoomus r.p.	Avoin Puolue r.p.
Liike Nyt r.p.	Kristallipuolue r.p.
Perussuomalaiset r.p.	Sinimusta Liike r.p.
Suomen Keskusta r.p.	Suomen Kommunistinen Puolue r.p.
Suomen Kristillisdemokraatit (KD) r.p.	Totuuspuolue r.p.
Suomen ruotsalainen kansanpuolue r.p.	Valta kuuluu kansalle r.p. (now called Valta kuuluu Kristukselle r.p.)
Suomen Sosialidemokraattinen Puolue r.p.	Vapauden liitto r.p.
Vasemmistoliitto r.p.	
Vihreä liitto r.p.	

Table 3: The parties removed from the Party Register in 2023

Parties removed from the Party Register in 2023	Last audited
Eläinoikeuspuolue	6 Oct 2022
Feministinen puolue	23 Sept 2022
Kansalaisliitto	26 Sept 2022
Kansalaispuolue	8 Sept 2022
Korjausliike	20 Oct 2022
Liberaalipuolue	28 Sept 2022
Piraattipuolue	28 Sept 2022
Seitsemän tähden liike	12 Oct 2022
Suomen kansa ensin	13 Oct 2022

Party subsidies were granted to nine political parties in 2023

Each year the parliamentary parties can apply for party subsidies, i.e. government grants awarded to political parties, from the Government. According to the second party subsidy decision of 2023⁶, the number of political parties receiving party subsidies was nine, i.e. equal to the number of parliamentary parties. The first party subsidy decision of 2023⁷ was made according to the previous government term.

The number of parliamentary parties may differ from the number of parties referred to in the grant decision, as government grants are allocated according to the number of seats in Parliament based on the election result, or if the support of an individual party has reached at least two per cent of the votes cast in the whole country.

The principle according to which party subsidies are allocated reflects primarily the will that the voters have expressed in the elections regarding the composition of Parliament. Party switches by MPs during the parliamentary term do not affect the amount of party subsidies unless all MPs of a party switch to other parties. In such a case, party subsidies would not be granted at all to the party in question, because it would not have any MPs after the party switching. For this reason, even if the actors leaving parliamentary parties formed a new party, they would not be paid government grants.

A party that has received at least two per cent of the votes cast in the whole country in parliamentary elections is also entitled to party subsidy. The party subsidy paid to such a party is one third of what is granted to a parliamentary party per seat.

No small party received the two per cent of the votes cast in the whole country in the elections that is required to receive a government grant. Therefore, according to the government grant decision, party subsidies are allocated to the nine parties represented in Parliament after the 2023 parliamentary elections.

Table 4: Parliamentary parties and the party subsidies received by them in 2023. In addition, the Provincial Government of Åland received EUR 178,175 in party subsidy in 2023.

Parliamentary parties	Party subsidy 2023, €
Kansallinen Kokoomus r.p	7,958,483
Perussuomalaiset r.p.	7,780,308
Suomen Sosialidemokraattinen Puolue r.p.	7,483,350
Suomen Keskusta r.p.	4,573,159
Vihreä liitto r.p.	2,732,016
Vasemmistoliitto r.p.	2,256,884
Suomen ruotsalainen kansanpuolue r.p.	1,603,575
Suomen Kristillisdemokraatit (KD) R.P.	890,875
Liike Nyt r.p.	178,175
Valta kuuluu kansalle r.p. (until 4 Apr 2023)	0

1.2 Party associations

Party associations are associations that, based on their rules, belong either to a political party or to its member association.⁸ Party associations include, for example, national associations, district organisations, municipal organisations and local associations.

Under the Act on Political Parties, the National Audit Office is only responsible for overseeing the party associations that are referred to in the government grant decision on party subsidies.⁹ These are usually district and women's organisations. Most party associations fall outside the scope of the oversight because the oversight is not targeted directly at the political parties' basic departments and local associations.

In their party subsidy applications, the political parties must name the district and women's organisations to which they will transfer the share of the government grant allocated to women's and district activities.¹⁰ According to the second grant decision of 2023, the political parties receiving government grants have a total of 113 district organisations (108 in 2022) and seven separate, registered women's organisations (7 in 2022).

1.3 Entities affiliated to political parties

An entity affiliated to a political party, i.e. an affiliated entity, is an entity or foundation or their trust that the political party has named as its affiliated entity in its report to the NAOF.¹¹ It is at the discretion of the political party itself to decide which entities or foundations or their trusts it reports as its affiliated entities. The party always needs consent from the entity named as its affiliated entity. With the exception of trusts, an affiliated entity must be an independent legal person.

The most significant advantage of reporting an affiliated entity is that an affiliated entity may provide unlimited support to the political party or party association, whereas the limit for support from the same donor is otherwise EUR 30,000 per year. Affiliated entities are therefore often actors whose wealth makes it possible to make higher annual donations than this.

An up-to-date list of the affiliated entities of political parties is published in the online service of the oversight of election campaign and political party funding (vaalirahoitusvalvonta.fi). A total of 13 affiliated entities have been reported to the National Audit Office (13 in 2022).

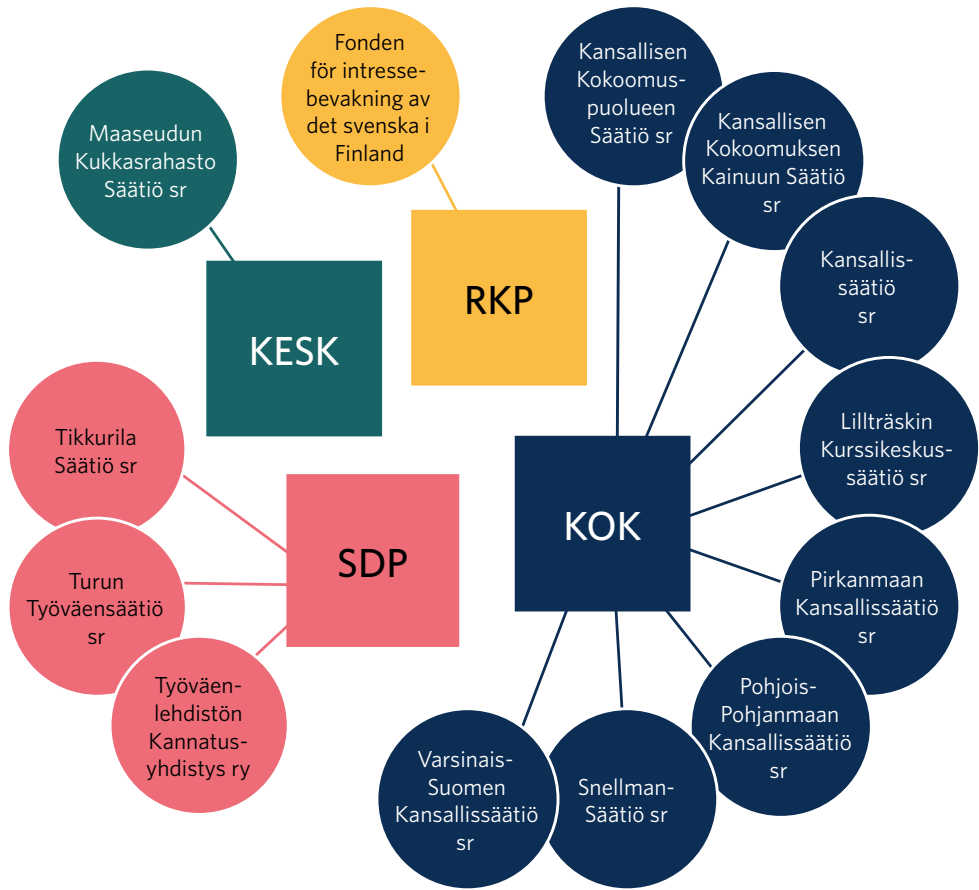


Figure 1: Affiliated entities



2 Oversight measures of the National Audit Office

The oversight of political party funding oversees that political parties, party associations and entities affiliated to political parties comply with the law. The National Audit Office receives disclosures submitted by the overseen entities of significant external support and election campaign funding and publishes the information on its website. In addition, the NAOF publishes the financial statements and other documents that have been submitted to it and that the political parties and other overseen entities are obliged to submit to it under the Act on Political Parties. When receiving them, the NAOF oversees that the entities fulfil their disclosure obligation. The NAOF also acts as the authority overseeing government grants. This means that it oversees that the political parties use the party subsidies granted to them in accordance with the terms and conditions set in the grant decision and that they report on the use of the party subsidies appropriately.

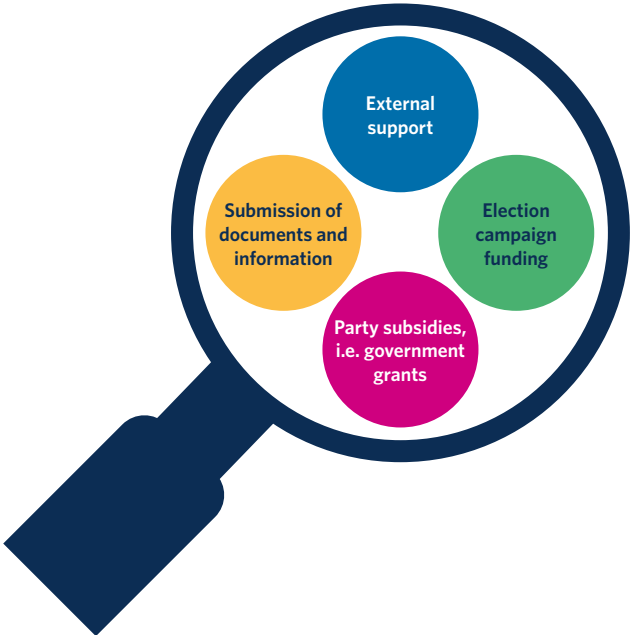


Figure 2: What the oversight of political party funding oversees

2.1 Oversight and audit

The National Audit Office is responsible for overseeing all political parties as well as the party associations and affiliated entities referred to in the Government's party subsidy decision.¹² There are approximately 150–170 overseen parties and associations. The number of overseen entities varies according to the number of different party associations referred to in the government grant decision each year. Of these overseen entities, the NAOF selects annually around 30–50 for an audit.

By means of the audits, the National Audit Office verifies that the information on the activities of political parties and party associations submitted to it and published by it is essentially correct and that the parties and party associations have acted in accordance with the law.¹³ All actors referred to in the party subsidy decision are audited, but the audit cycle varies by overseen entity: the parliamentary parties are audited annually, whereas the audit interval of party associations is about three years.

For the purpose of the audit, the National Audit Office annually requests audit evidence from the political parties and party associations or affiliated entities in addition to the documents already submitted to it. The auditors go through the overseen entity's accounting, government grant agreements and any other materials that enable them to verify that the activities have been in compliance with the law. The auditors compare the materials with the information that the overseen entities have reported in public documents on the external support they have received, their election campaign funding, the use of their party subsidies and their general activities and financial management. The audit findings are reported per each overseen entity in a memorandum, and this report is published on the audits of the whole year to provide an overview of the oversight findings. This report is part of the National Audit Office's statutory obligations as the overseer of party subsidies.¹⁴

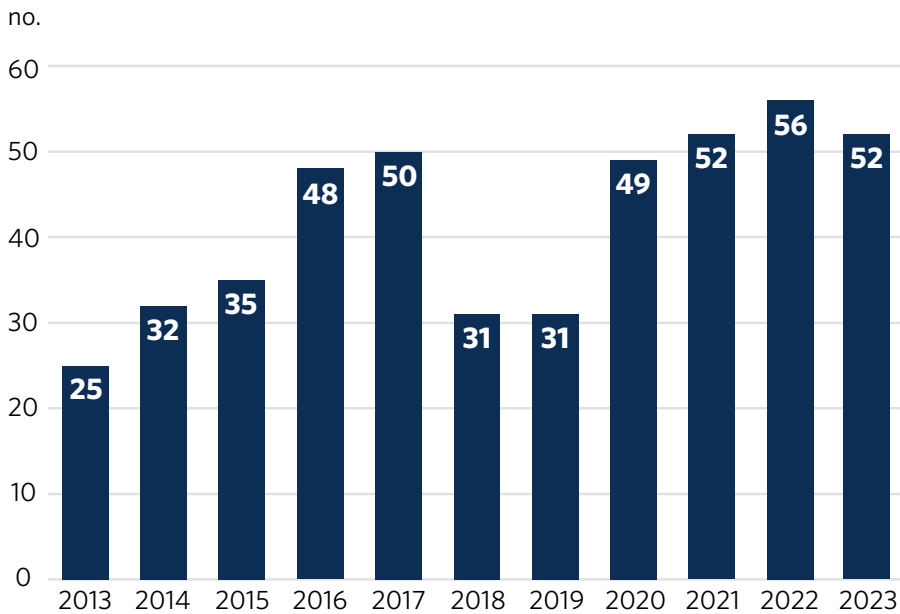


Figure 3: Number of audits of political party funding between 2013 and 2023

2.2 Oversight measures in 2023

In 2023, the National Audit Office conducted a total of 52 audits related to political party funding. The objective of the audits in 2023 was to determine the following:

- whether the statutory disclosures submitted by the overseen entities provide true and fair information about the funding they have received and about their compliance with the restrictions on support
- whether the overseen entities 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.
- whether the government grant awarded to the political party has been used in accordance with the grant terms and whether it has been reported appropriately.

The oversight criteria were defined on the basis of the Act on Political Parties. The oversight has also taken 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.

In 2023, the costs and funding of the overseen entities were audited for a period of approximately three years, depending on the entity, ending in the financial year 2022. The overseen entities selected for the audit were to submit to the NAOF all the information and documents required for the audit, such as their accounting records and financial statements, for the entire audit period.

Accounting	<ul style="list-style-type: none"> • Does the accounting correspond to the financial statements, government grant account, up-to-date disclosures and election funding disclosure? • Are there any transactions in the accounts on which further information is needed, such as payment vouchers or agreements? • Has the overseen entity received non-monetary support, such as goods or services? 	
Financial statements and management report	<ul style="list-style-type: none"> • Have the financial statements and the management report been drawn up and submitted to the NAOF? • Have the financial statements and management report been duly adopted? • Has the auditor issued any specific opinions in the financial audit report on the financial statements and the management report? According to the auditor, have they been drawn up appropriately and in accordance with legislation? 	
Agreements on and account of the use of the party subsidy	<ul style="list-style-type: none"> • Has the account of the use of the party subsidy been made and submitted to the NAOF? • Has the party or party association concluded the required agreements on the use of the party subsidy? Have the agreements been submitted to the NAOF? • Does the party association's account of the use of the government grant correspond to the information provided by the party? • Is the information in the account consistent with the accounting records and financial statements? 	
Up-to-date disclosures, summary of up-to-date disclosures	<ul style="list-style-type: none"> • Has a summary of the up-to-date disclosures been drawn up and submitted to the NAOF? • Has the overseen entity submitted up-to-date disclosures? Do they correspond to the transactions in the accounting records? • Has all support received been reported in up-to-date disclosures? • Have the restrictions on support been complied with? 	
Financial audit report (or performance audit report)	<ul style="list-style-type: none"> • Has the financial audit report been submitted to the NAOF? • Has the auditor issued the opinions referred to in the Act on Political Parties in the financial audit report? • Has the auditor raised an issue that should be taken into account in the audit? 	
Election funding disclosure	<ul style="list-style-type: none"> • Has the election funding disclosure been made and submitted to the NAOF? • Have all the election contributions paid to the account been disclosed? • Is the information on costs provided in the disclosure consistent with the accounting records and financial statements? 	

Figure 4: Audit evidence and typical audit questions in audits of political party funding.

The district organisations audited and their political parties were notified of the audits in February 2023. The audits were carried out in accordance with the audit plan either on site or over remote connections in autumn 2023.

Audit memoranda were submitted to the audited entities in December 2023. Each parliamentary party receiving a government grant was also sent the audit memoranda of its district organisations and provided with an opportunity to give its written statement on the content of the memoranda to the NAOF. The audit memoranda and written feedback on them are public documents.

The audits were concluded by Principal Financial Auditor Johanna Kormu, Principal Financial Auditor, CPFA, Klaus Krokfors, Principal Financial Auditor Pontus Londen, Principal Financial Auditor Jari Siirola, Senior Auditor Hanna Surakka and Principal Financial Auditor, CPA, CPFA, Minna Tyrväinen.

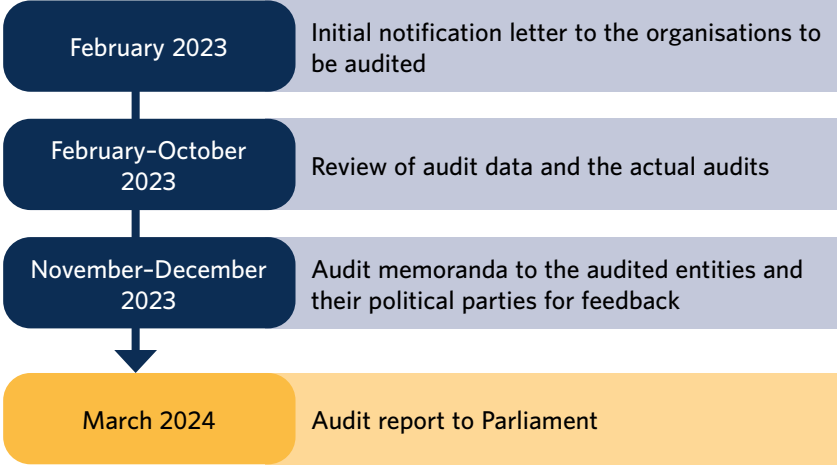


Figure 5: Process of audits of political party funding



The campaign costs and funding accrued during the campaign period must be itemised by election.

4.4 Oversight and findings 2023

The National Audit Office oversees that the overseen entities submit an itemisation of their election campaign costs and funding to the disclosure register of political party funding.

The NAOF verifies that the itemisations contain the information required under the Act on Political Parties at the accuracy required by the Act. In addition, it verifies by means of the overseen entity's financial statements and accounting records that the disclosed campaign costs and funding are correct in material respects. As regards the government grant, the NAOF oversees that its use for an election campaign meets the terms and conditions of the grant decision.

If there are shortcomings or errors in the election funding disclosure, the NAOF requests the overseen entity to correct or supplement the information. If there are any unclarities in the information, the NAOF requests the overseen entity to provide further clarification and information. If the overseen entity fails to comply with the request to supplement or correct the disclosure or fully fails to provide the statutory information and documents, the NAOF may order it to fulfil its obligation on pain of a penalty payment.

If the government grant has been used in violation of the terms and conditions and the political party does not return it voluntarily, the National Audit Office may order discontinuation of the payment of the grant and the recovery, in full or in part, of a grant already paid. The recovery takes place as laid down in the Act on Discretionary Government Grants.⁴²

There are differences in the documentation of the criteria for the itemisation of election campaign costs and funding

In the oversight of 2023, the National Audit Office audited the itemisations that the political parties had made of their campaign funding and costs in the elections held during the audit period. Political parties and the district and women's organisations referred to in the party subsidy decision must submit an itemisation related to the elections to the NAOF no later than with the financial statements for the election year in question.

It was found in the audit that there were differences in the level of details with which the overseen entities had monitored and documented their election campaign costs and funding. Some of the overseen entities have very detailed cost and financial monitoring while others compile the information according to the cost centres used in the accounting. The itemisation of costs and funding should be traceable from and reconcilable with the accounting records or other reports. The National Audit Office recommends that the overseen entities should carefully document how and based on what the figures reported in the itemisation are calculated to make it possible to verify their correctness afterwards.



3 Political party funding: External support

Oversight of political party funding is, for the most part, oversight of the transparency of funding. Transparency in political party funding has been implemented in such a way that, in addition to political parties and all party associations (i.e. district organisations), basic branches, local associations and affiliated entities, for example, must also disclose significant external support they have received by reporting it to the disclosure register of political party funding. Furthermore, political parties and the party associations referred to in the party subsidy decision must provide more detailed information on their use of funds. As a rule, the information and documents submitted to the register are public, i.e. anyone has free access to them. This aims to ensure that the funding of political party activities is transparent to citizens.

The NAOF is responsible for overseeing that the overseen entities submit the disclosures and documents required under the Act on Political Parties to the disclosure register. The NAOF also verifies that they include all the information required under the Act on Political Parties. If any documents or information are missing, the NAOF requests the overseen entity to provide them – if necessary, on pain of a penalty payment.¹⁵

3.1 An up-to-date disclosure must be submitted of significant support

The Act on Political Parties requires political parties, party associations and entities affiliated to political parties to disclose any significant support they receive. According to the Act on Political Parties, significant support refers to support of at least EUR 1,500 received from the same donor during a calendar year, and it may consist of one or more contributions. The support is disclosed by submitting a so-called up-to-date disclosure to the disclosure register of political party funding.¹⁶ Under the Act on Political Parties, the up-to-date disclosure is the most important obligation of political parties and their members, such as district organisations, local associations and other party associations.

As a rule, an up-to-date disclosure must be made of all support in the form of money, goods or service or in any other form. In the case of non-monetary support, an estimate of the monetary value of the contribution must be provided. Support can be provided either for an election campaign or for other political activities.¹⁷

Restrictions on political party funding apply to all party associations even if they fall outside the scope of the NAOF's oversight.



Support on which no up-to-date disclosure has to be made

In certain exceptional cases, an up-to-date disclosure does not have to be submitted. There is an exhaustive list of these exceptions in the Act on Political Parties.¹⁸ An up-to-date disclosure must be submitted on all other contributions and money transfers. The exceptions listed in the Act on Political Parties are:

- ordinary voluntary work and ordinary free services (e.g. delivering election campaign leaflets)
- money transfers between a political party and a party association
- fair-value contributions related to the ordinary organisational activities and asset management of a political party or a party association
- revenue from permanent and market-based business and investment activities of a political party or a party association
- grants based on legislation or the budget of the state, a wellbeing services county or a municipality (e.g. government grant or council support paid by municipalities and wellbeing services counties).

Up-to-date disclosure

When should an up-to-date disclosure be made?

An up-to-date disclosure is submitted to the disclosure register of political party funding using the form available at vaalirahoitusvalvonta.fi.

The disclosure is made when the value of support from the same donor during a calendar year is at least EUR 1,500. The support may consist of one or more contributions. The disclosure must be supplemented if new contributions are received from the same donor during the same calendar year and the total value of these new contributions is at least EUR 1,500. Hence, more than one disclosure may have to be filed on support received from the same donor.

The political party is responsible for making the up-to-date disclosures, but it may give its member associations the right to make disclosures on its own behalf. Even then, the party is responsible for ensuring that its party associations and affiliated entities also submit up-to-date disclosures on the support they receive and provide in them the information required by law.

What information should be given in an up-to-date disclosure?

1. Discloser
2. When the support was received (month and year)
3. Donor (in the case of a private individual, full name and municipality of residence; in the case of a company, entity or foundation, name and business ID)
4. The amount of support in euros or, in the case of non-monetary support, the discloser's estimate of the value of the support.

It is also possible to provide further information in the disclosure or disclose that the contribution received includes support from a third party.

Example: A political party receives a financial contribution of EUR 3,500 from its supporter. The supporter has received EUR 1,500 from their acquaintance to be passed on to the party. In this case, a transparent way of disclosing the support received is to also disclose the donor of the EUR 1,500.

Deadline

An up-to-date disclosure must be submitted by the 15th day of the month following the month during which the contribution was received. Disclosures received after that will be marked in the register as late.

Example: A political party receives a contribution of EUR 1,700 from its supporter on 12 January 2024. The party must submit an up-to-date disclosure no later than on 15 February 2024.

Provisions on up-to-date disclosures are laid down in section 8 c of the Act on Political Parties. In addition, the NAOF has issued a regulation (360/41/2010) and general guidelines (358/41/2010) on the filing of up-to-date disclosures, which have been sent to the overseen entities. They are also available in the Finlex database and in the vaalirahoitusvalvonta.fi online service.

3.2 Restrictions on support under the Act on Political Parties

The Act on Political Parties sets many restrictions on the donors from whom support may be accepted and on the amount of support.¹⁹ The restrictions aim to prevent inappropriate ties from being formed and inappropriate influencing of political activities in Finland. The National Audit Office reports annually on its findings regarding compliance with the support restrictions, points out shortcomings identified and requires the overseen entities to take corrective measures.

The maximum value of support that may be accepted from a single donor is EUR 30,000 per year

A political party, a party association and an entity affiliated to a political party may receive support from the same donor up to a maximum value of EUR 30,000 per calendar year. The maximum amount of support is per association and entity.²⁰ During a calendar year, the same donor may thus give EUR 30,000 in support to both a registered party and several of its member associations and affiliated entities. According to some estimates, there are around 6,000 party associations.

An entity affiliated to a political party may support the party or a party association without any euro limits. An affiliated entity is an entity or foundation or a trust of an entity or foundation that the political party has, with the consent of the actor in question, reported to the NAOF as an entity affiliated to it.²¹

It must be possible to find out the donor

Support may be accepted from private individuals and organisations if the identity of the donor can be established. The Act on Political Parties prohibits the acceptance of support from donors whose identity cannot be established. The donor does not have to be identifiable if the support has resulted from ordinary fundraising activities, such as cash collections on the street or the sale of lottery tickets.²²

Parties have also introduced new fundraising methods and means of payment, such as crowdfunding campaigns and virtual currencies. The National Audit Office is of the opinion that crowdfunding campaigns should be carried out in such a way that individual donors can be identified. Contributions collected through crowdfunding campaigns often exceed the limits of ordinary collections. In addition, the NAOF has recommended abandoning the use of virtual currencies or, alternatively, using a paying agent that requires strong authentication. When virtual currencies are used, it must be ensured that the donor is identifiable when the donation exceeds the limits of ordinary support. Otherwise, according to the NAOF, support in virtual currency is prohibited.

Support may not be accepted from public-sector organisations

Support may not be accepted from public-sector organisations referred to in the Act on Political Parties. Public-sector organisations include the state, the wellbeing services counties, the municipalities and their unincorporated enterprises and companies.²³ Public-sector organisations include, for example, joint municipal authorities and wellbeing consortiums, the Evangelical-Lutheran Church, the Orthodox Church, chambers of commerce and Finnish gambling companies.

However, it is permitted to use the premises of public-sector organisations and to accept ordinary hospitality²⁴ for example when a party association meets in a municipality's facilities or coffee is served.

Accepting support from foreign donors is restricted

Support from foreign donors may only be accepted from private individuals and from international organisations and foundations that represent the party's ideology.²⁵ Support may therefore be accepted from the European umbrella organisation of a political party, for example, but not from a foreign company. The purpose of the prohibition is to combat inappropriate influencing of the Finnish electoral system and political activities from abroad.

In 2023, Matti Muukkonen, Doctor of Laws and university lecturer of public law, prepared a report at the request of the Ministry of Justice on the regulation of foreign political funding and its development needs. In his report, Muukkonen concluded that the prohibition of foreign funding in the current legislation on political party and election campaign funding is not absolute, and it is also relatively easy to circumvent. According to Muukkonen, tightening of the regulation should be considered, however bearing in mind that it may lead to influencing through circumvention of the law.²⁶

Prohibited support

Section 8 b of the Act defines the contributions that may not be accepted. The prohibition also applies to the party associations that fall outside the scope of the oversight of political party funding. A political party, a party association and an affiliated entity may not

- accept support if the identity of the donor cannot be established. However, this prohibition does not apply to ordinary fundraising, such as lotteries or other similar fundraising consisting of small amounts.
- accept support exceeding EUR 30,000 from the same donor in a calendar year. However, this prohibition does not apply to support provided by an affiliated entity or to bequests.
- accept support 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, a wellbeing services county or a municipality as referred to in chapter 1, section 5 of the Accounting Act (1336/1997). However, this prohibition does not apply to ordinary hospitality.
- accept support from foreign donors. However, this prohibition does not apply to private individuals or to international organisations and foundations that represent the same ideology as the party.
- accept an election advertisement as support without that the name of the payer of the advertisement is indicated on the advertisement. If the value of the advertisement is less than EUR 1,500, the name of private individuals may not be published without their consent.

3.3 Oversight and findings 2023

A key task of the National Audit Office is to oversee that political parties, their affiliated entities and the district and women's organisations referred to in the party subsidy decision submit an up-to-date disclosure of any significant support they receive. It is the responsibility of the political parties to ensure that their basic branches and local associations also submit the required up-to-date disclosures of received support exceeding the disclosure limit. Under the Act on Political Parties, the up-to-date disclosure is the most important obligation of political parties and their members, such as district organisations, local associations and other associations.²⁷

The National Audit Office also oversees that the disclosures contain the information required by the Act on Political Parties, i.e. the amount and donor of the support. If information is missing, the overseen entities are requested to provide it – if necessary, on pain of a penalty payment. The National Audit Office has the right to audit the overseen entities' accounting and use of funds to ascertain whether they have complied with the transparency provisions and support restrictions applied to political party funding.²⁸

In 2023, the overseen entities' funding and disclosures were audited for various periods ending in the financial year 2022. The audit focused on the 1 to 3 most recent financial years, for which the overseen entities had provided the information and documents required for the audit, such as their accounting and financial statements. The length of the period audited was determined by the last time the entity had been audited. Parliamentary parties are audited annually, and other entities are audited every 2 to 4 years. The documents to be submitted are discussed in more detail in chapter 5.

Up-to-date disclosures were supplemented during the audit

Contributions totalling EUR 44.47 million received by political parties, party associations and affiliated entities were reported to the disclosure register of political party funding in up-to-date disclosures between 2013 and 2023. Contributions totalling approximately EUR 7.1 million were reported during 2023. During the audit, in autumn 2023, several up-to-date disclosures and summaries of disclosures were added to the disclosure register, and disclosures and summaries were also corrected and supplemented. During 2023, slightly more than EUR 550,000 in total were added in up-to-date disclosures for previous years. After the audit, it can be stated that, after being supplemented, the up-to-date disclosures concerning political party funding are correct in material respects, and the information they provide on the support received by the audited entities is correct in material respects.

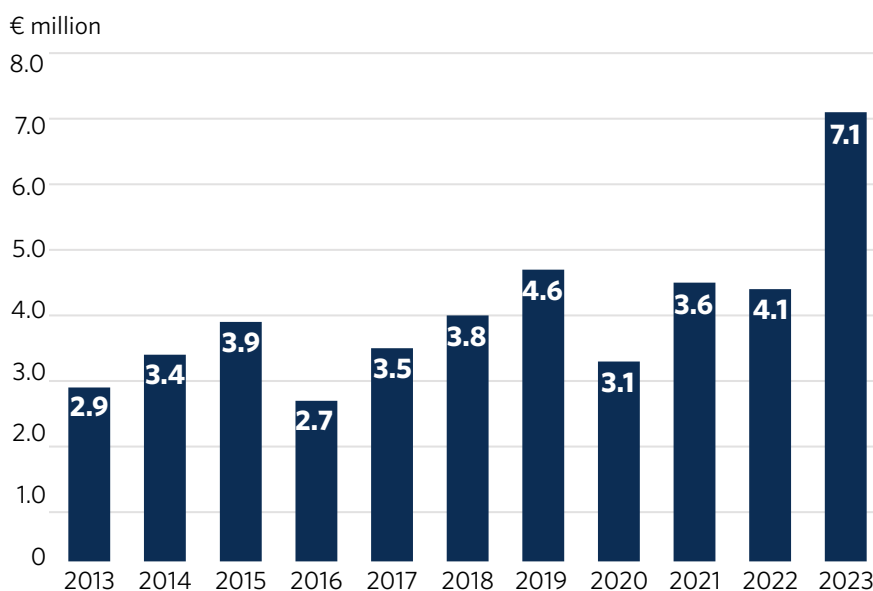


Figure 6: Contributions reported to the disclosure register of political party funding in 2013-2023 (up-to-date disclosures).

All support meeting the criteria must be disclosed

The audit revealed that some contributions received had not been disclosed in an up-to-date disclosure, even though they met the criteria for support to be disclosed as laid down in the Act on Political Parties. Some contributions had not been disclosed due to negligence. Some contributions, in turn, were considered by the overseen entities to be pass-through items or transactions based on an agreement instead of support. 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 con-

tributions to the same entity, the cumulative annual disclosure limit of EUR 1,500 can easily be exceeded. However, the National Audit Office has considered that under the law, these contributions are support to the political party. The Act on Political Parties contains a separate list of exceptions to the disclosure obligation, and all contributions that are not included in this list must be disclosed.

The audit also examined support received by the overseen entities in the form of goods or services or a similar form. In the audit of 2023, it was found that the chairman of Va-pauden liitto r.p. had paid printing, office and meeting expenses on behalf of the political party. On the basis of this, the party submitted an up-to-date disclosure of non-monetary support for 2022 and 2023. The support reported in the up-to-date disclosure amounted to approximately EUR 11,800.²⁹

Although the law changed, it would be good to continue to make up-to-date disclosures of student grants

As in previous years, the overseen entities received student grants in 2022 but did not always submit up-to-date disclosures of them. Under the Act on Political Parties, an up-to-date disclosure is not obligatory when the contribution received by a political party or another overseen entity is based on the budget of the state, a municipality or a wellbeing services county. Student grants are awarded by study centres, which are funded by central government transfers. However, the audit found that the overseen entities had not been able to demonstrate in sufficient detail the origin of the contributions received from study centres. Therefore, the audit could not unambiguously verify whether the contributions originated from the state budget.

During the previous government term, the Ministry of Education and Culture set up a working group to examine the practices related to central government transfers to study centres. On the working group's proposal, the Act on Political Parties was amended in such a manner that central government transfers are not considered to be support within the meaning of the Act. The legislative amendment entered into force on 1 January 2024. The legislation valid during the audited financial year is applied in the audits, and the overseen entities must continue to document the contributions based on student grants conclusively even in future.

The National Audit Office recommends that political parties and party associations continue to make up-to-date disclosures of student grants even in future. This will ensure that the financial cooperation between political parties and the study centres affiliated to them continues to be reported in a transparent manner.

Financial cooperation between political parties and the study centres associated with them should be reported transparently even in the future.



3.4 The support restrictions had been largely complied with

Breaches of the support restrictions, i.e. contributions that are contrary to the restrictions laid down in the Act on Political Parties, are found in the oversight every year. In 2023, an individual breach was found in the oversight. One district organisation of a political party had received contributions that are prohibited under the Act on Political Parties. In addition, individual entities had difficulties in identifying and naming the providers of funding collected through crowdfunding.

In the oversight in 2023, it was found that Keskustan Pohjois-Pohjanmaan Piiri ry had received compensation for loss of earnings from the municipality of Kempele between 2020 and 2022. Under the Act on Political Parties, a political party, a party association and an entity affiliated to a political party may not accept support from a municipality. Therefore, compensation for loss of earnings should not be paid to the district organisation but to the elected official as laid down in the administrative regulations of the municipality. The district organisation announced during the audit that it would remedy its procedure.³⁰

As in previous years, it was found in the audit that the overseen entities had difficulties in identifying the donors of support collected through crowdfunding campaigns in a transparent and conclusive manner. In future, the overseen entities should better ensure that they can identify all donors of support that exceeds the limits for ordinary fundraising and also monitor cumulatively the accumulation of support – regardless of the form of fundraising.



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* Δ $\begin{matrix} 272 \times \\ 612 \\ \hline 518 \\ \hline 16591 \end{matrix}$

4 Political party funding: Election campaign funding

Political parties and other overseen entities must submit an itemisation of their election campaign funding and campaign costs to the National Audit Office. Transparency in election campaign funding also applies to political parties and party associations. The National Audit Office oversees that the overseen entities provide the itemisations and that the itemisations contain the information required by law. The itemisations are public and accessible to everyone in the disclosure register of political party funding.³¹

Political parties are also required to comply with the provisions of the Act on a Candidate's Election Funding on the acceptance of campaign funding and the restrictions on funding in presidential elections, when they are responsible for disclosing the candidates' election campaign funding. The purpose of the Act on a Candidate's Election Funding (273/2009) is to improve the transparency of election campaign funding, to provide more information on the candidates' possible ties to third parties and to limit the increase in election campaign costs.

4.1 Election campaign funding and costs must be itemised

Under the Act on Political Parties, the disclosure of election campaign funding and costs is mandatory for all political parties and the party associations referred to in the government grant decision on party subsidies. The overseen entities must provide the National Audit Office with an itemisation of their election campaign costs and funding for the campaign period.³²

The itemisation must 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 shall indicate the total of campaign costs and funding as well as significant individual donors and amounts of support. Election campaign costs include, for example, the costs for advertising and events and other costs as well as the campaign grants awarded by the party to its candidates. The election campaign funding of a political party or a party association is considered to include all external support received during the campaign period.³³

If the value of support is at least EUR 1,500, the itemisation must indicate the amount and donor. In addition, if the support includes contributions of at least EUR 1,500 transferred from a third party, the recipient must also disclose the source of the transferred support.³⁴ In the Act on Political Parties, the concept of transferred support is used only in

connection with election campaigns. Political parties are also required to comply with the provisions of the Act on a Candidate's Election Funding on the acceptance of campaign funding and its restrictions when they are responsible for disclosing the candidates' election campaign funding, i.e. in practice in presidential elections.³⁵

An itemisation of the election campaign costs and funding is submitted to the National Audit Office at the latest in connection with the financial statements for the election year. Thus, an itemisation of the election campaign costs and funding related to the 2023 parliamentary elections, for example, is submitted in connection with the financial statements for 2023 in spring 2024. The National Audit Office publishes the itemisations in the online service of the oversight of election campaign and political party funding. Before the election day, political parties and party associations may also submit a voluntary advance disclosure of their planned election campaign funding and costs.³⁶

Restrictions on a political party's election campaign funding

The Act on Political Parties and the Act on a Candidate's Election Funding lay down restrictions on election campaign funding, which political parties, party associations and entities affiliated to political parties must also comply with.³⁷

1. It must be possible to establish the provider of funding and other support. Support may not be accepted from donors whose identity cannot be established.
2. Campaign funding may not be accepted from public-sector organisations. However, exceptions to this are party subsidies and other subsidies based on legislation or the budget of the state, a wellbeing services county or a municipality.
3. Support from foreign donors may only be accepted from private individuals and from organisations that represent the same ideology.
4. The maximum value of support that may be accepted from a single donor is EUR 30,000 per calendar year during general elections, with the exception of presidential elections, where no upper limit is set for support.
5. The political party must comply with the restrictions on individual contributions laid down in the Act on a Candidate's Election Funding if it transfers support from another donor to its candidates.
6. The payer of an election advertisement should be indicated on the advertisement. If the value of an advertisement paid by a private individual is lower than the election-specific disclosure limit, the name of the private individual may not be published without their consent.

4.2 The legislation enables broad transparency about election campaign funding

Under the Act on Political Parties, when the support amounts to at least EUR 1,500, political parties shall disclose the donor in their election funding disclosure. However, the Act allows the donor to be disclosed even if the amount of support is lower than the disclosure limit of EUR 1,500. The donor's consent to publishing their name in the election funding

disclosure is required only when a private individual's financial support amounts to less than EUR 1,500. In the case of non-monetary support, such as support provided in the form of goods or services, the election funding disclosure must specify each individual contribution and the donor when the financial value of the support is at least EUR 1,500. The overseen entities can also disclose non-monetary support whose value is less than EUR 1,500 if they so wish. In this case, the donor's consent for publishing their name in the election funding disclosure is required only if the donor is a private individual.³⁸

The National Audit Office has strived to encourage candidates, political parties and party associations to disclose their election funding openly on a voluntary basis. So far, few actors have voluntarily disclosed the names of the donors of contributions of less than EUR 1,500. Instead, most entities hold on to their right to publish information about the providers of their funding only according to the minimum requirements laid down in the Act on a Candidate's Election Funding and the Act on Political Parties.

4.3 The party subsidy may not be transferred to candidates

If the party subsidy, i.e. the government grant to a political party, has been used to fund the political party's election campaign, the amount of the grant used for this must be disclosed in the itemisation of campaign costs and funding in the election funding disclosure.³⁹ According to the state budget and the government grant decision, the government grant to political parties 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.⁴⁰

The National Audit Office considers that transferring the government grant directly to an individual candidate, the candidate's support group or other entity operating exclusively for the purpose of promoting the candidate does not fulfil the original terms and conditions of the government grant. Moreover, the candidate would then accept campaign support from a donor specifically prohibited by the law. The Act on a Candidate's Election Funding prohibits candidates from accepting support for their election campaign from the central government, a wellbeing services county, a wellbeing consortium, a municipality or their unincorporated enterprises or companies controlled by them. It is also prohibited to accept campaign support from associations, institutions and foundations governed by public law.⁴¹

All support received can be disclosed as election campaign funding.
Consent to the disclosure is required only from private individuals if
the value of the support is less than EUR 1,500.



During the audit, the overseen entities corrected their itemisations of their election campaign costs and funding, and some of them submitted itemisations that had been completely missing to the disclosure register of political party funding.⁴³ Three entities did not submit any information on their election campaign funding in the 2022 county elections.⁴⁴

2018	Presidential election
2019	Parliamentary elections and European Parliament elections
2021	Municipal elections
2022	County elections
2023	Parliamentary elections
2024	Presidential election and European Parliament elections
2025	County elections and municipal elections

Figure 7: Elections between 2018 and 2025



5 Information and documents to be submitted to the National Audit Office

Political parties and the party associations referred to in the party subsidy decision must submit their financial statements, government grant accounts and other information on their use of funds. The aim is to ensure that the funding of party activities is transparent to citizens. As a rule, the information and documents submitted to the register are public, i.e. anyone has free access to them.

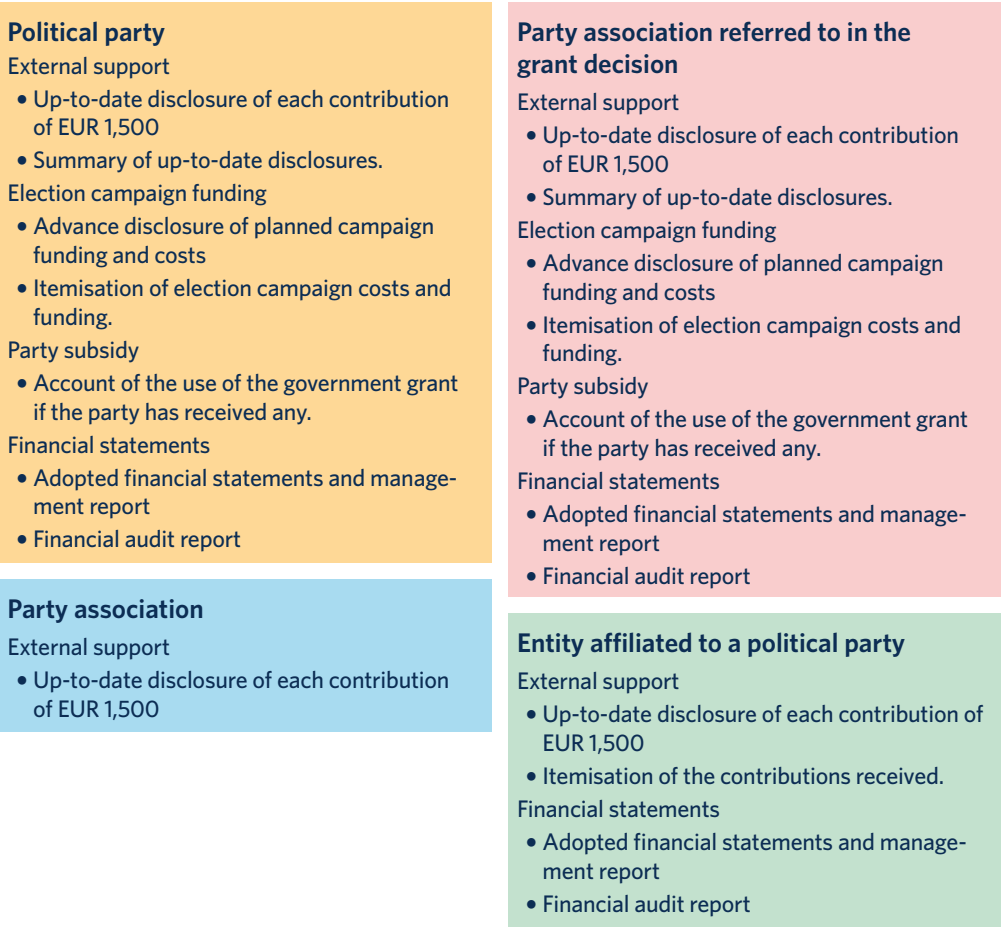


Figure 8: Disclosures and documents to be submitted by the overseen entities to the National Audit Office under the Act on Political Parties.



The documents of political parties and other overseen entities are public and available from the disclosure register of political party funding.

The National Audit Office oversees that the overseen entities provide the required disclosures and documents to the disclosure register and that the disclosures provide the information required by law. If documents or information are missing, the NAOF requests the overseen entity to provide them – if necessary, on pain of a penalty payment. Each year, the NAOF also audits the accounting records and other documents of the overseen entities selected by it in order to verify that the information reported by them to the disclosure register of political party funding is correct.

5.1 Financial statements and an itemisation of election campaign costs and funding

A political party submits to the National Audit Office the financial audit report or management report and balance sheet of the party and an association referred to in its grant decision. In addition, the party submits to the NAOF the information contained in up-to-date disclosures, an itemisation of election campaign costs and funding and an account of the use of its government grant if it has received any.⁴⁵

In 2015, the Accounting Act abandoned the requirement to draw up a balance sheet book in paper format. The National Audit Office has been of the opinion that even after this amendment, 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 are submitted to the NAOF's electronic disclosure register. Under a regulation issued by the National Audit Office, election campaign costs and funding must be itemised and disclosed using an electronic form approved by the NAOF. The disclosure should be made in connection with the financial statements for the year in which the elections were held.⁴⁶ The political party funding of the 2023 parliamentary elections will thus be audited in upcoming audits starting from 2024.

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 NAOF.

Financial statements of affiliated entities

A political party that is in the Party Register can report another entity or foundation, or a trust of an entity or foundation, with its consent, as its affiliated entity.⁴⁷ An association that has not been entered in the Party Register cannot have affiliated entities.

An entity affiliated to a political party must submit to the National Audit Office its financial audit report, management report and balance sheet and an itemisation of the support received by it within three months of the adoption of the financial statements of the entity or foundation. An entity or foundation with a trust that has been reported as an affiliated entity must file the corresponding documents within three months of the adoption of the financial statements of the entity or foundation concerned.⁴⁸

Affiliated entities are not obliged to submit an itemisation of their election campaign costs and funding. According to the Act, their financial audit report, management report and balance sheet are not published on the website even if they are submitted to the National Audit Office.⁴⁹

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 financial year during which it is reported to the NAOF as an affiliated entity.

	Political party	Party association referred to in the grant decision	Other party association	Affiliated entity
Up-to-date disclosure	By the 15th day of the following month	By the 15th day of the following month	By the 15th day of the following month	By the 15th day of the following month
Financial statements	Within three months of the adoption of the financial statements	Within one month of the adoption of the financial statements		Within three months of the adoption of the financial statements
Summary of up-to-date disclosures				
Itemisation of election campaign costs and funding				

Figure 9: Deadlines for statutory disclosures

In the financial audit report, the auditor must issue an opinion on the use of the party subsidy and on compliance with the Act on Political Parties

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 a 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 referred to in the government grant decision must give an opinion in the financial audit report on:



The auditor must audit the use of government grants and the related reporting by the entities receiving government grants.

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 must give 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.⁵⁰

5.2 Oversight and findings 2023

The National Audit Office oversees that the overseen entities submit all the documents required by law to the disclosure register of political party funding.

The NAOF verifies that the documents have been drawn up in accordance with the instructions and legislation and that the information contained in the documents is non-contradictory. It also verifies that the auditors of the associations receiving government grants have issued an opinion on the use of the government grant and related reporting in their financial audit reports.

In addition to the material published in the disclosure register, the National Audit Office requests the overseen entities to submit their accounting records and verifies that the accounting has been arranged so that it is possible for the NAOF, based on them, to oversee compliance with the Act on Political Parties. The NAOF does not conduct the financial audits of the overseen entities but may give recommendations on the organisation of accounting in its audit.

If the documents are not submitted to the National Audit Office or if the documents submitted are materially erroneous, the NAOF requests the overseen entity to correct or supplement the information. If there are any unclaritys in the information, the NAOF requests further clarification and information from the overseen entity. If the overseen entity fails to comply with the request to supplement or correct the disclosure or fully fails to provide the statutory information and documents, the National Audit Office may order it to fulfil its obligation on pain of a penalty payment. However, the negligence must be substantial, based on an overall assessment, in order that a penalty payment can be imposed.

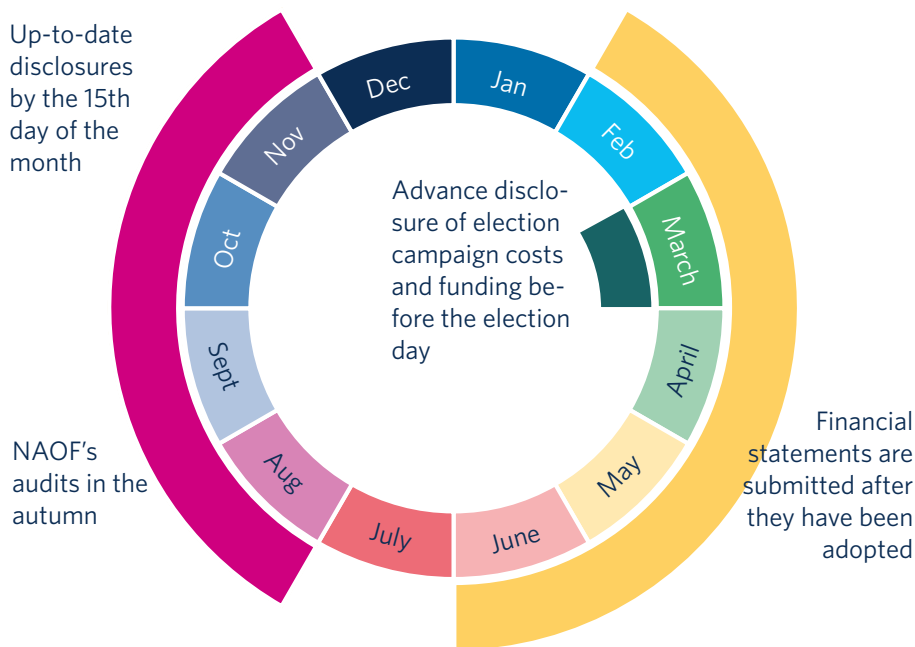


Figure 10: Annual clock of the 2023 audits of political party funding

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

Most of the overseen entities submitted the documents and materials listed in the Act on Political Parties to the disclosure register of political party funding. However, each year, some documents and materials are not submitted to the National Audit Office. Small political parties, in particular, have challenges. Sometimes political parties' internal conflicts and disputes have led to criminal procedures and situations where the overseen entity itself does not possess the materials and required documents for the previous years. In this case, it is not possible to submit them to the NAOF. Sometimes the reason is that the overseen entity's financial statements have not been adopted and therefore, under the law, it is not obliged to submit the documents to the NAOF.

In the oversight of 2023, the National Audit Office exceptionally did not reach any representatives of *Valta kuuluu kansalle r.p.*, and the party did not submit to the NAOF any documents or reports required under the Act on Political Parties for 2022, even though the party has repeatedly been asked to provide the missing documents. The party continues to be overseen. If necessary, the National Audit Office will impose a penalty payment in order for the party to submit the materials listed in the Act on Political Parties.

Table 5: Materials for 2022 missing from the NAOF's system. All other 155 overseen entities have submitted their materials.

Overseen entity	Financial statement	Financial audit report	Summary of up-to-date disclosures	Itemisation of election campaign costs and funding, county elections 2022
Kristallipuolue r.p.			X	X
Seitsemän tähden liike r.p.			X	X
Valta kuuluu kansalle r.p.	X	X	X	X

There are differences in the presentation of the financial statements and the accuracy of itemisation in accounting

As part of the oversight of political party funding, the National Audit Office audits the overseen entities' accounting and use of funds. The NAOF can make comments intended as recommendations on the accounting arrangements and financial statement procedures. As associations are required to conduct a performance audit or a financial audit, the accounting arrangements and financial statement procedures are, as a rule, appropriately organised, and it has been possible for the National Audit Office, based on them, to oversee compliance with the provisions of the Act on Political Parties. The financial auditors of associations are responsible for auditing the accounting and financial statements for the financial year. The financial auditor therefore oversees that the financial statements, accounting and management report of the audited entity are accurate and free from errors. The accounting of the audited entities is thus examined by two different actors.

As in previous years, the content and scope of the financial statements submitted by the overseen entities to the National Audit Office vary. During the audits, the National Audit Office recommended that the overseen entities should pay attention to the accuracy of itemisation in accounting and the presentation of the financial statements. It was found in the audit, for example, that the information presented in the government grant account did not always match the information presented in the financial statements. The government grant, i.e. the party subsidy, must 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 records and, in relevant parts, against the financial statements.

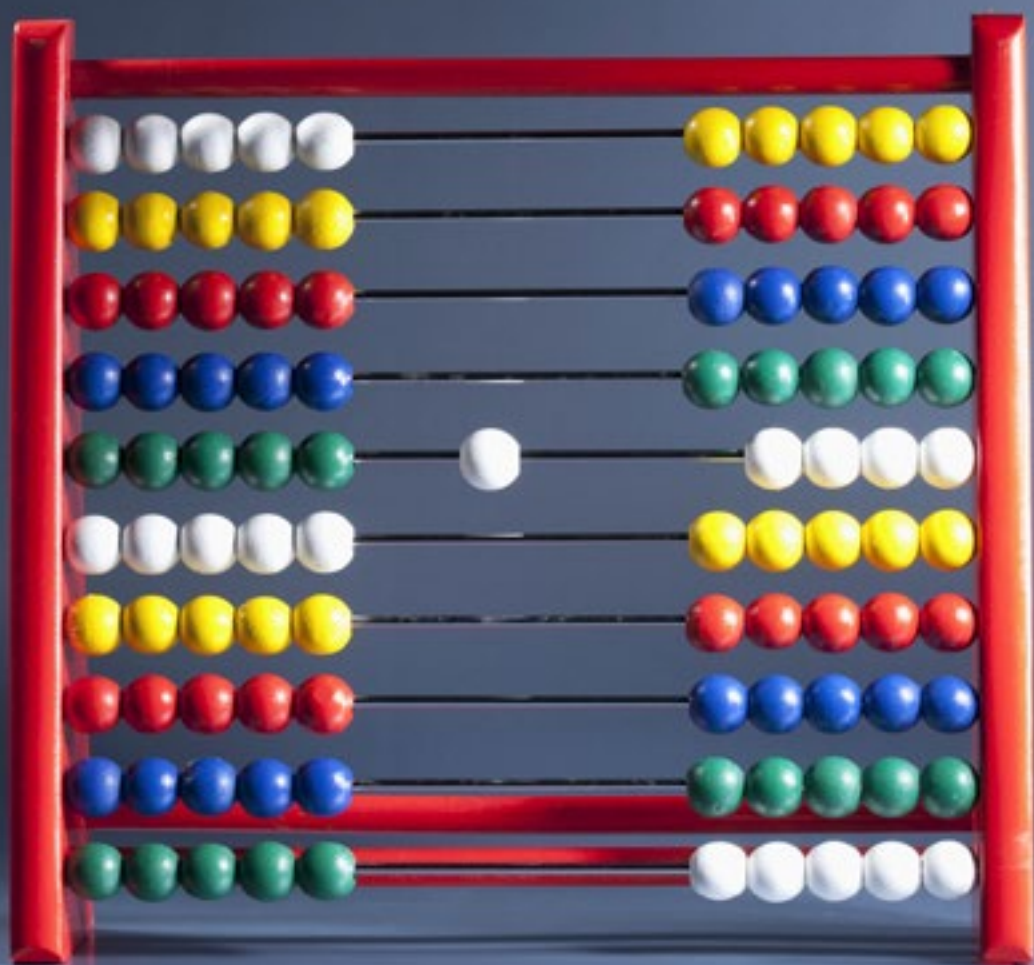


The overseen entities should prepare their government grant accounts more carefully.

In the audit of 2023, it was found that Liike Nyt r.p. had erroneously recorded its government grant in the profit and loss account as operating income.⁵¹ The government grant should be recorded in the financial statements under general grants. The party must remedy its operating practice in this respect.

The profit and loss statement and balance sheet formats used in the financial statements of Perussuomalaiset r.p. and Suomen Kristillisdemokraattien (KD) Satakunnan piiri ry were not fully in line with the Government decree.⁵² The party must remedy its operating practice in this respect and prepare its financial statements in future using the formats according to the relevant provisions.

The auditor of Perussuomalaisten Lapin piiri ry had pointed out to the association that its management report did not comply with the law.⁵³ In addition, the auditor of Perussuomalaisten Pohjois-Savon piiri ry⁵⁴ and Etelä-Savon piiri ry⁵⁵ had pointed out that they had completed their financial statements late. The overseen entities must remedy their erroneous operating practices.



6 Government grants to political parties, i.e. party subsidies

Party subsidies are government grants awarded to the political parties represented in Parliament. The NAOF oversees that the political parties and party associations receiving party subsidies comply with the terms and conditions of the government grant decision and that they report on the use of the grant in accordance with the Government decree. The oversight of party subsidies is always directed at the period audited. In 2023, the NAOF thus oversaw the use of the party subsidies granted for 2020–2022.

The oversight of party subsidies is mainly targeted at parliamentary parties and their district and women’s organisations. The oversight may also extend to other entities associated with a political party if the party has transferred part of the government grant it has received to them in accordance with the grant terms. In some cases, party subsidy can also be granted to a party not represented in Parliament. These cases are discussed in section 1.1.

6.1 The party subsidy may only be used for activities defined in the grant decision

Party subsidies are granted by the Government on the basis of the state budget. It is allocated to the parliamentary parties in proportion to the number of seats in Parliament they have received in parliamentary elections.⁵⁶ The parties must apply for the party subsidy; it is not paid automatically. The applications are filed annually with the Prime Minister’s Office, which also pays the subsidy. The Prime Minister’s Office publishes the government grant decision annually on its website.⁵⁷

The party subsidy is intended for supporting the political activities and the information and communication activities of political parties. A political party must use five per cent of the government grant it has received for the activities of its district organisations and, correspondingly, five per cent for its women’s political activities. The party should use the share of the party subsidy allocated to the activities of district organisations in accordance with an allocation ratio it has decided for the district organisations it has indicated in its party subsidy application. The share of the party subsidy allocated to the district organisations must be transferred during the grant year.⁵⁸

The party may use the five per cent allocated to women’s political activities either for the party’s own women’s activities or transfer it in part or in full to such an association referred to in its support application that is engaged in women’s political activities. The share allocated to women’s activities must be transferred to a women’s organisation during the grant year.⁵⁹



Party subsidy is intended for supporting the political activities and the information and communication activities of political parties.

Party subsidy can be transferred to another entity for use in activities other than those of the actor referred to in the government grant decision. The recipient of the grant must use the transferred grant according to the terms and conditions of the original government grant decision.⁶⁰

The Act on Political Parties contains provisions on the duty of political parties and the associations referred to in the grant decision to monitor the use of the subsidy. The same provisions and obligations apply to both the parent party and the party associations referred to in the party subsidy decision. The political parties and party associations receiving party subsidies are responsible for keeping accounting records, and they must have a financial auditor. It is the auditor's duty to issue an opinion on whether the recipient of the grant has complied with the terms and conditions of the party subsidy.

If the recipient of the party subsidy neglects the grant terms and its obligations under the law, the National Audit Office can order discontinuation of the payment of the party subsidy and the recovery of the subsidy already paid, as laid down in the Act on Discretionary Government Grants.⁶¹ However, the payment may also be ordered to be terminated or a grant already paid can be ordered to be recovered, either 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 can apply only to the part of the grant allocated to it.⁶²

6.2 A political party may transfer part of the government grant it has received to another association but must conclude an agreement on the transfer

Political parties may transfer part of the government grant they have received to another association, affiliated entity, foundation or limited liability company. According to the Act on Discretionary Government Grants, they must conclude an agreement with the recipient of the government grant on the transfer and use of the grant. The agreement commits the grant recipient to comply with the terms and conditions of the government grant and the Act on Discretionary Government Grants. The agreement must be concluded with the district and women's organisations referred to in the grant decision and with other entities.

In the terms and conditions of the government grant decision, it is stated that if a political party transfers part of the grant awarded to it for other use than its own activities, the party shall conclude an agreement according to section 7 (3) of the Act on Discretionary Government Grants with the entity that will use the grant. The agreement must provide for the use, monitoring of the use and the related terms and conditions in accordance with the terms and conditions of the grant decision. The agreement may thus not contain any terms and conditions that differ from those of the government grant decision.

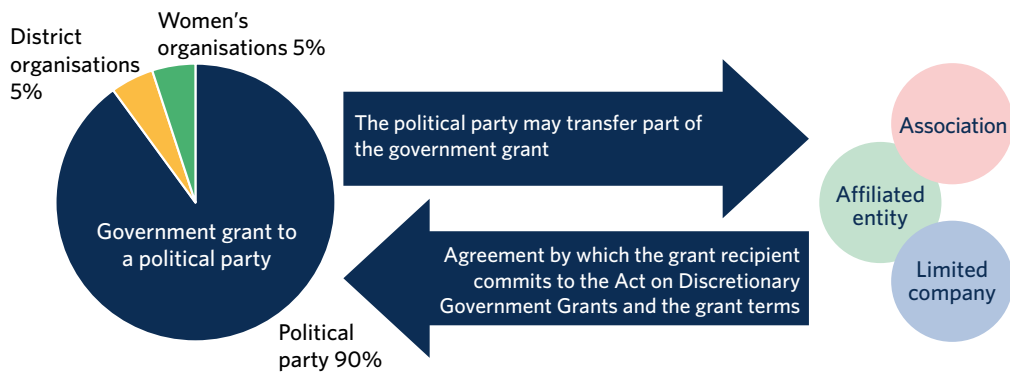


Figure 11: Allocation and transfer of the party subsidy

By concluding an agreement with the grant recipient, political parties see to it, for their part, that the recipient undertakes to comply with the government grant decision and the Act on Discretionary Government Grants as regards the use, monitoring of the use and the related terms and conditions. Use of the grant for activities other than the party's own activities must comply with the original terms and conditions of the grant decision.

Party subsidy may not be transferred directly to an individual candidate, the candidate's support group or other entity operating exclusively for the purpose of promoting the candidate, as their activities are not considered to fulfil the original terms and conditions of the grant. A candidate, the candidate's support group or other entity operating exclusively for the purpose of promoting the candidate is regarded as a single entity in the Act on a Candidate's Election Funding.⁶³ They all share the purpose of supporting the campaign of only one candidate and strive to ensure the candidate's success in the elections. This is not considered to be political activities of a party or supporting the information activities or communications of a party. Moreover, if a candidate accepts government grant funds, the candidate actually accepts campaign support from a donor specifically prohibited by the law. The Act on a Candidate's Election Funding prohibits candidates from receiving support for their election campaigns from the state, a wellbeing services county, a wellbeing consortium, a municipality or their unincorporated enterprises or companies controlled by them.⁶⁴

Terms and conditions of government grants to political parties, i.e. party subsidies

The use of government grants to political parties is subject to terms and conditions laid down in the annual government grant decision and in the Act on Political Parties and the Act on Discretionary Government Grants. The NAOF oversees compliance with the terms and conditions.

1. Purpose of the grant: The party subsidy may only be used to support a political party's political activities and information activities and communication.
2. The share earmarked for district organisations and women's activities: Five per cent of the party subsidy must be channelled to the activities of the party's district organisations and another five per cent to women's political activities. In its grant application, the party must list the district and women's organisations to which it intends to transfer the earmarked support. The women's and district organisations must use the grant they receive according to the original purpose to support the political activities and communication of a political party, and an agreement must be concluded on the transfer of the grant.
3. Transfer of a part of the grant to an association, affiliated entity or limited liability company: In addition to its district and women's organisations, a political party may transfer a part of the party subsidy it has received to third parties. The grant can be transferred to associations, limited liability companies or affiliated entities. The transferred grant must be used according to the original purpose to support the political activities and communication of a political party⁶⁵.
4. Agreement on the transfer of the grant: When transferring a part of the government grant to its district and women's organisations and third parties, a political party must conclude an agreement with the grant recipient on the use of the grant, the monitoring of the use and the related terms and conditions. The National Audit Office recommends concluding new agreements for each reporting year⁶⁶. The agreements must be submitted to the National Audit Office.
5. Account of the use of the government grant: Political parties and the district and women's organisations referred to in the grant decision must submit an account of the use of the grant to the NAOF. The account must state the amount of the grant received in the reporting year, the amount of the grant transferred to other associations and entities, how the part of the grant remaining for the entity's own use has been used and the amount of unused grant carried over to the next reporting year. The account is submitted to the disclosure register of political party funding using a specific form.⁶⁷

Misuse

If the party subsidy is used in violation of the terms and conditions of the government grant, the NAOF can order the political party to repay the grant it has misused to the central government or suspension of payment of the grant to the party. The grant is recovered from the political party even if the misuse has taken place in the activities of another association or entity.⁶⁸

6.3 Oversight and findings 2023

The National Audit Office oversees the use of party subsidies. In addition to the parent party and the party associations referred to in the government grant decision, its oversight powers extend to all the entities to which the party has transferred part of its grant.⁶⁹

The National Audit Office has the right to audit the accounting and the use of funds of the political parties and party associations that have received party subsidies in order to

verify that they have complied with the terms and conditions of the government grant and the Act on Discretionary Government Grants. The grant terms can be found in the government grant decision on party subsidies.

For the audit, the parties and party associations must submit to the National Audit Office an account of the use of the government grant and their financial statements. All government grant agreements that the parties and party associations have concluded on the use and transfer of the grant are also submitted to the NAOF. The obligation to submit documents is discussed in chapter 5.

Shortcomings were found in government grant accounts and the transfer of government grants from a political party to its member associations

The National Audit Office has examined the account procedures for government grants of the overseen entities that had received party subsidies. Where necessary, it has requested the overseen entities to correct their accounts or to provide further information on their procedures. The overseen entities receiving government grants are responsible for reporting on the use of the government grant by means of an annual account. The National Audit Office examines the overseen entities' financial statements and accounting records in order to verify the accuracy of the information content of the government grant accounts.

As in previous years, it was found in the oversight of 2023 that the amounts of grants transferred by political parties to party organisations according to the parties' government grant accounts differed from the amounts reported by the recipients in their own accounts. There were differences in the accounts of political parties and party organisations in the case of Vasemmistoliitto r.p., Suomen Sosialidemokraattinen Puolue r.p., Suomen Kristillisdemokraatit (KD) and Perussuomalaiset r.p.⁷⁰

The overseen entities often also receive other grants to their accounts, such as council support, which is paid by municipalities and wellbeing services counties to council groups.⁷¹ In addition, parent parties pay their own subsidies to their associations. It has been found in the audits that party associations often do not monitor the different grant forms in sufficient detail in their accounting or financial statements (balance sheet or profit and loss account). For this reason, it is sometimes difficult to verify afterwards from the documents how an overseen entity has used its party subsidy.

The overseen entities should pay more attention to monitoring and documenting the use of the government grant. They should carefully monitor the use of the government grant even after the year in which it was awarded. In the oversight of 2023, it was found that Perussuomalaiset r.p. (the Finns Party) had stated in its government grant account

The party and the overseen association must be able to verify afterwards that they have used the party subsidy in accordance with the terms and conditions.



for 2022 that it would carry the unused part of its government grant over to the following year. However, due to inadequate monitoring, it was not possible to verify in the audit whether the reported amount was correct. Perussuomalaiset r.p. should provide a report of how it monitors the use of the government grant and how it documents its government grant account so that it will be possible to verify reliably in future audits whether the information in the party's government grant account is correct and sufficient.⁷²

The overseen entities should pay more attention to the use and documenting of the government grant. They must be able to verify annually that the party subsidies have been used in accordance with the terms and conditions laid down in the government grant decision, the Act on Discretionary Government Grants and the state budget.

If political parties are unable to document the use of their government grants appropriately or if the National Audit Office finds that the party subsidies have been used contrary to the grant terms, the NAOF may order discontinuation of the payment of the grant and the recovery, either in full or in part, of a grant already paid.

Table 6: Government grants to political parties in 2022

Political party	Remaining on 31 December 2021 according to the accounts	Granted in 2022	Carried forward	Remaining on 31 December 2022 according to the accounts
KOK	€0.00	€6,770,650.00	€2,338,357.00	€0.00
LIIK	€0.00	€178,175.00	€18,818.00	€0.00
PS	€2,118,022.16	€6,948,825.00	€1,286,627.19	€2,335,101.44
RKP	€0.00	€1,603,575.00	€480,800.00	€0.00
KESK	€582,005.52	€5,523,425.00	€2,085,430.00	€0.00
KD	€159,723.70	€890,875.00	€282,837.72	€10,429.40
SDP	€0.00	€7,127,000.00	€2,539,999.98	€0.00
VAS	€774,021.00	€2,850,800.00	€611,453.96	€0.00
VIHR	€0.00	€3,563,500.00	€445,928.99	€100,838.58
Total	€3,633,772.38	€35,456,825.00	€10,077,252.84	€2,446,369.42

Government grants had been used in violation of the terms and conditions

The party subsidy is intended for supporting the political activities and the information activities and communication of political parties.

The party and the overseen association must be able to verify afterwards that they have used the party subsidy in accordance with the terms and conditions of the party subsidy. For this reason, they should monitor the government grant in their financial management at a fairly detailed level and prepare an annual account of its use for the NAOF. The terms and conditions for the use of party subsidies are laid down in the state budget, the Act on Discretionary Government Grants, the Act on Political Parties and the government grant decision.

In the oversight of 2023, it was found that the costs of the PS Naiset journal covered by the government grant included an expenditure that was considered to be a personal expense and that did not meet the criteria set in the government grant decision for the use of the government grant. Perussuomalaiset r.p. returned the share of the government grant that had been used contrary to the grant terms voluntarily.⁷³

Political parties may use the government grant even during elections for their political activities and for supporting their information activities and communication. However, the National Audit Office considers that transferring part of the government grant directly to an individual candidate, the candidate's support group or other entity operating exclusively for the purpose of promoting the candidate does not fulfil the original terms and conditions of the grant.

In the oversight of 2022, an individual case was found where Perussuomalaisten Etelä-Pohjanmaan piiri had transferred part of its government grant as election support to candidates' support associations or groups. The National Audit Office considered at the time that this use of the grant did not meet the grant terms.⁷⁴ In 2023, Perussuomalaiset r.p. returned the sum of EUR 15,000 used in violation of the grant terms to the Prime Minister's Office.

Five per cent of the party subsidy is intended for women's political activities

The party subsidy is intended for supporting the political activities and the information and communication activities of political parties. According to the grant terms, a political party must use five per cent of the government grant it has received for the activities of its district organisations and, correspondingly, five per cent for its women's political activities.

The party may use the five per cent allocated to women's political activities either for the party's own women's activities or transfer it in part or in full to such an association referred to in its grant application that is engaged in women's political activities. The share of the party subsidy allocated to women's activities must be transferred during the grant year. However, the party must ensure that the share of the government grant intended for women's activities is used for activities that comply with the grant terms. The use of the grant should also be documented in detail so that it can be established afterwards whether the use meets the criteria set for the share of the government grant to be channelled to women's activities.

Political parties have arranged their women's activities in different ways. For example, the non-registered association Sosialidemokraattiset Naiset operates as part of Suomen Sosialidemokraattinen Puolue r.p. The non-registered association in question has its own

Political parties have organised their women's activities in different ways. Some have a separate women's organisation, while in others women act within the scope of the parent party.



bookkeeping and bank account. Furthermore, Vasemmistonaiset, which is responsible for women's activities in Vasemmistoliitto r.p., is not a registered association but a network and, in practice, part of the party's own activities. The amounts that these parties have reported in their government grant account as transferred to women's organisations have thus not been transferred to an organisation outside the party, but the amounts are included in the party's own accounting. Other political parties have organised their women's activities in a separate women's organisation, to which they transfer the share of their government grant intended for women's activities. These women's organisations report on their use of the government grant separately from the party.

In the oversight of 2023, it was found that Perussuomalaiset r.p. used the share of their government grant intended for women's activities for the publication of its PS Naiset journal. The audit found that the party subsidy used for the publication of the PS Naiset journal had been used in violation of the grant terms. Due to this item (€99), the five per cent share of the party's government grant to be used for its women's activities was not met for 2023.⁷⁵

The National Audit Office considers that the current legislation allows highly diverse ways of using particularly the share of the government grant allocated to women's political activities. The NAOF is of the opinion that the legislation should be clarified in this respect. The state budget and the party subsidy decision should specify in greater detail what is meant by the party's own women's political activities. This would ensure that the use and transfer of the grant are understood unambiguously and that the government grant accounts are comparable. A clear and unambiguous legal basis would also ensure equality between the political parties.

An agreement must be concluded every year on the transfer of part of the government grant from the political party to a party association

In the terms and conditions of the government grant decision, it is stated that if a political party transfers part of the grant awarded to it for purposes other than its own activities, the party shall conclude an agreement according to the Act on Discretionary Government Grants with the entity that will use the grant. By concluding an agreement with the grant recipient, the political parties see to it, for their part, that the recipient undertakes to comply with the government grant decision and the Act on Discretionary Government Grants as regards the use, monitoring of the use and the related terms and conditions. Use of the grant for purposes other than the party's own activities must comply with the original terms and conditions of the grant decision.



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

As in previous years, it was found in the audit that all audited entities had not concluded agreements under the Act on Discretionary Government Grants on the transfer of the party subsidy, and some agreements lacked signatures.⁷⁶ The overseen entities must remedy the shortcomings identified in their agreement procedures.

Some political parties and district organisations have concluded agreements on the transfer of part of the government grant for the entire parliamentary term or for an indefinite period. However, government grant decisions are made annually or, when the parliamentary term changes, even twice a year. The risk with agreements concluded for an indefinite period or for the entire parliamentary term is that, at the end of the agreement period, the terms and conditions of the agreement no longer comply with the terms and conditions of the grant decision valid at the time. The National Audit Office recommends that political parties and party associations conclude government grant agreements on an annual basis.

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

The financial auditor of a political party receiving party subsidy and a party association referred to in the grant decision must issue an opinion in their financial audit report on whether the audited entity has complied with the provisions of the Act on Political Parties and the terms and conditions of the grant decision in the use of the government grant and the related reporting. The auditor must also issue an opinion on whether the audited political party or association has complied with the financial provisions of the Act on Political Parties concerning external support, restrictions on support, and the disclosure of election campaign costs and funding to the National Audit Office. The provisions of the Act on Political Parties apply to the financial audits of the political parties receiving government grants, the associations referred to in the government grant decision and affiliated entities. The provisions do not apply to political parties that do not receive government grants.

In the oversight of party subsidies, it is found each year that individual financial audit reports lack an auditor's opinion required by the Act on Political Parties. In the oversight of 2023, it was found that the financial audit reports of two overseen entities lacked opinions required by the Act on Political Parties.⁷⁷ As the financial auditors must issue an opinion on the use of the government grant and the related reporting, they should have the accounts of the use of the government grant available to them already during the audit of the financial statements. Political parties and party associations should therefore submit the required accounts and audit evidence to the financial auditors in good time.



7 Restrictions on the oversight mandate and the need to amend the Act on a Candidate's Election Funding

The National Audit Office oversees election campaign and political party funding within the limits of the mandate given to it. However, the practical oversight work has revealed such shortcomings in the current oversight mandate of the National Audit Office that make it difficult to carry out the oversight tasks appropriately. The shortcomings can therefore significantly limit the implementation of transparent election campaign and political party funding within the meaning of the law.

During the parliamentary term 2019–2023, a reform of the legislation on political parties and election campaign funding was prepared (HE 254/2022). The legislative proposal lapsed because it had not been processed before the parliamentary elections of spring 2023. Therefore, the legislative amendments that would have been essential for the oversight of political party and election campaign funding were not made.

7.1 The oversight extends only to a small number of party associations

Under the Act on Political Parties, the National Audit Office is only responsible for overseeing political parties, the associations referred to in the government grant decision, and entities affiliated to political parties. The number of overseen entities in 2023 was 158. Because of the delimitation, most party associations fall outside the scope of the oversight. According to some estimates, there are as many as 6,000 party organisations in Finland. The National Audit Office is of the opinion that the oversight task should be extended to cover even local associations.

7.2 Comparative information would enhance the oversight

The obligation to provide information on the funding of political parties applies only to the overseen entities (i.e. registered parties, affiliated entities and the party associations listed in the party subsidy decision), and the National Audit Office does not have the right to request reports or additional information from third parties. Thus, in practice, the National Audit Office has no right to demand or collect comparative information on the basis of which it could verify the accuracy of the information and disclosures submitted to it.

In its reports, the NAOF has highlighted its limited rights to obtain information. In the current situation, the NAOF has no right to obtain additional information from the actors that have supported the political parties or that have provided services or products to them. The Organization for Security and Co-operation in Europe (OSCE) and the Parliamentary Audit Committee have also for a long time paid attention to the NAOF's limited rights to obtain information. The limited rights to obtain information prevent efficient oversight. This has also led to a situation where, for example, an individual media company may have more information about the size of political parties' election campaigns than the public authority responsible for the oversight.

7.3 Only minor sanctions for breaches of the Act on Political Parties

Section 8 b of the Act on Political Parties describes restrictions on the funding received by political parties and lists the donors from which it is forbidden to receive funding. However, there are no sanctions for breaching these restrictions, and the oversight of the restrictions is outside the scope of the National Audit Office's oversight tasks but falls under political responsibility. Under the current legislation, political parties do not, for example, have to repay a contribution from a donor expressly forbidden by law.

7.4 Limiting the possibility of using the penalty payment prevents efficient oversight

As regards enhancing the implementation, the only way comparable to a sanction under the current legislation is to impose a penalty payment, but its use is strictly limited. The National Audit Office may require an overseen entity, on pain of a penalty payment, 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, based on an overall assessment, is considered substantial.

However, there are problems with this wording of the law. According to section 9 d of the Act on Political Parties, for example, a political party shall submit its documents and information to the National Audit Office within three months of the adoption of its financial statements. An entity or foundation that has been reported as an affiliated entity shall also submit the information referred to in the law within three months of the adoption



Overseen entities can delay and even avoid the oversight of political party funding by not adopting their financial statements.

of its financial statements. The documents and information of an association referred to in the grant decision shall be submitted within one month of the adoption of the association's financial statements.

The practical oversight work has shown that if an overseen entity has not adopted its financial statements, the NAOF cannot require it to submit the information to the NAOF on pain of a penalty payment. It is therefore possible for an overseen entity to delay or even prevent the oversight from being directed at its activities by not adopting its financial statements. The National Audit Office is of the opinion that the Act should be amended to allow the NAOF to require additional information from the overseen entities on the external financing received by them (bank statements or accounting) if they do not adopt their financial statements. The additional information should be provided on pain of a penalty payment.

7.5 Lenders' names should be published

The current legislation does not oblige the overseen entity to disclose the lender's name even if the loan is substantial. Nor does it limit the loan amount. Granting a loan makes it possible to hide political funding from the public and circumvent the current provisions. Publication of the names of lenders would increase the transparency of political party funding. It would make public the lenders with which ties could be considered to rise.

The National Audit Office therefore considers that lenders' names should be published if the loan to political parties, affiliated entities and the party associations referred to in the grant decision amounts to at least EUR 1,500. Up-to-date disclosures should be submitted of lenders in future. As regards loans provided by a financial institution, it would be sufficient to disclose that the lender is a financial institution.

7.6 Election campaign funding: the lower limit for support to be separately disclosed should be lowered or removed in the case of legal persons

During the 2019–2023 parliamentary term, the National Audit Office proposed in connection with the reform of the Act on Political Parties and the Act on a Candidate's Election Funding that the lower limit for support required for publishing the name of the donor should be lowered in the case of legal persons. This proposal was dropped during the legislative drafting, but the NAOF still considers that it would be a significant amendment. It would still be justified to consider the proposal. It involves no problems with the protection of privacy because the publication obligation would apply only to legal persons. In any case, lowering the lower limit would significantly increase the openness of both the sources of political funding and the irregularities in it. Most importantly, it would make political funding more transparent.

Appendix 1: Audits of political party funding in 2023

Audited organisations	Audit date
Avoin puolue r.p.	23.8.2023
Kaakkois-Suomen Vasemmisto ry	29.9.2023
Kainuun Vasemmisto ry	4.9.2023
Kansallinen Kokoomus r.p.	11.9.2023
Keskustan Etelä-Savon piiri ry	25.8.2023
Keskustan Kainuun piiri ry	15.9.2023
Keskustan Lapin Piiri ry	21.9.2023
Keskustan Peräpohjolan piiri ry	21.9.2023
Keskustan Pohjois-Pohjanmaan piiri ry	5.9.2023
Keskustan Pohjois-Savon piiri ry	28.9.2023
Keskustan Satakunnan piiri ry	26.9.2023
Kristallipuolue r.p.	30.8.2023
Lapin Kokoomus ry	26.9.2023
Lapin Sosialidemokraattinen Piiri r.y.	19.9.2023
Lapin Vihreät ry, Lappi Ruonát rs	19.9.2023
Liike Nyt r.p.	18.9.2023
Liike Nyt Varsinais-Suomen piiri ry	21.8.2023
Liikkeen Naiset ry	21.9.2023
Oulun Sosialidemokraattinen Piiri ry	5.9.2023
Oulun vaalipiirin Vihreät ry	6.9.2023
Perussuomalaiset r.p.	5.9.2023
Perussuomalaisten Etelä-Savon piiri ry	1.9.2023

Audited organisations	Audit date
Perussuomalaisten Kainuun piiri ry	15.9.2023
Perussuomalaisten Lapin piiri ry	28.9.2023
Perussuomalaisten Pohjois-Pohjanmaan piiri ry	6.9.2023
Perussuomalaisten Pohjois-Savon piiri ry	29.9.2023
Perussuomalaisten Satakunnan piiri ry	18.9.2023
Pohjois-Pohjanmaan kansallissäätö sr	14.9.2023
Pohjois-Pohjanmaan Kokoomus ry	13.9.2023
Pohjois-Pohjanmaan Vasemmisto ry	4.9.2023
Satakunnan Kokoomus ry	26.9.2023
Satakunnan Sosialidemokraatit ry	25.9.2023
Satakunnan Vasemmistoliitto ry	3.10.2023
Satakunnan Vihreät ry	18.9.2023
Sinimusta Liike r.p.	12.9.2023
Suomen Keskusta r.p.	2.10.2023
Suomen Kommunistinen Puolue r.p.	7.9.2023
Suomen Kristillisdemokraatit (KD) r.p.	4.9.2023
Suomen Kristillisdemokraattien (KD) Etelä-Savon piiri ry	1.9.2023
Suomen Kristillisdemokraattien (KD) Keski-Pohjanmaan piiri ry	18.8.2023
Suomen Kristillisdemokraattien (KD) Lapin piiri ry	20.9.2023
Suomen Kristillisdemokraattien (KD) Pohjois-Savon piiri ry	28.9.2023
Suomen Kristillisdemokraattien (KD) Satakunnan piiri ry	19.9.2023
Suomen Kristillisdemokraattien (KD) Pohjois-Pohjanmaan ja Kainuun piiri ry	28.9.2023
Suomen ruotsalainen kansanpuolue r.p.	18.9.2023
Suomen Sosialidemokraattinen Puolue r.p.	27.9.2023

Audited organisations	Audit date
Svenska folkpartiets Samkrets rf	4.9.2023
Valta kuuluu Kansalle r.p. (now called Valta kuuluu Kristukselle r.p.)	Could not be conducted
Vapauden liitto r.p.	19.9.2023
Vasemmistoliiton Lapin Piiri ry	26.9.2023
Vasemmistoliitto r.p.	25.9.2023
Vihreä liitto r.p	11.9.2023

Appendix 2: Parliamentary parties, the party associations referred to in the government grant decision and entities affiliated to political parties

<p>Kansallinen Kokoomus r.p.</p>	<p>Suomen Kristillisdemokraatit (KD) r.p.</p>	<p>Vihreä liitto r.p.</p>
<p>Party associations Helsingin Kokoomus ry Hämeen Kokoomus ry Kaakkois-Suomen Kokoomus ry Keski-Suomen Kokoomus ry Lapin Kokoomus ry Pirkanmaan Kokoomus ry Pohjanmaan Kokoomus ry Pohjois-Pohjanmaan Kokoomus ry Satakunnan Kokoomus ry Savo-Karjalan Kokoomus ry Uudenmaan Kokoomus ry Varsinais-Suomen Kokoomus ry Kokoomuksen naisten liitto ry</p> <p>Affiliated entities Kansallisen Kokoomuspuolueen Säätiö sr Kansallisen Kokoomuksen Kainuun Säätiö sr Kansallissäätiö sr Lillträskin Kurssikeskussäätiö sr Pirkanmaan Kansallissäätiö sr Pohjois-Pohjanmaan Kansallissäätiö sr Snellman-Säätiö sr Varsinais-Suomen Kansallissäätiö sr</p>	<p>Party associations Suomen Kristillisdemokraattien (KD) Etelä-Savon piiri ry Suomen Kristillisdemokraattien (KD) Helsingin piiri ry Suomen Kristillisdemokraattien (KD) Hämeen piiri ry Suomen Kristillisdemokraattien (KD) Keski-Pohjanmaan piiri ry Suomen Kristillisdemokraattien (KD) Keski-Suomen piiri ry Suomen Kristillisdemokraattien (KD) Kymen piiri ry Suomen Kristillisdemokraattien (KD) Lapin piiri ry Suomen Kristillisdemokraattien (KD) Pirkanmaan piiri ry Suomen Kristillisdemokraattien (KD) Pohjanmaan piiri ry Suomen Kristillisdemokraattien (KD) Pohjois-Karjalan piiri ry Suomen Kristillisdemokraattien (KD) Pohjois-Pohjanmaan ja Kainuun piiri ry Suomen Kristillisdemokraattien (KD) Pohjois-Savon piiri ry Suomen Kristillisdemokraattien (KD) Satakunnan piiri ry Suomen Kristillisdemokraattien (KD) Uudenmaan piiri ry Suomen Kristillisdemokraattien (KD) Varsinais-Suomen piiri ry Suomen Kristillisdemokraattiset (KD) naiset ry</p>	<p>Party associations Helsingin Vihreät ry Hämeen Vihreät ry Kaakkois-Suomen Vihreät ry Keski-Suomen Vihreät ry Lapin Vihreät ry Oulun vaalipiirin Vihreät ry Pirkanmaan Vihreät ry Satakunnan Vihreät ry Savo-Karjalan Vihreät ry Uudenmaan Vihreät ry Vaasan vaalipiirin Vihreät ry Varsinais-Suomen vihreät ry Vihreät Naiset ry</p>
<p>Suomen Sosialidemokraattinen puolue r.p.</p> <p>Party associations Finlands Svenska Socialdemokrater rf Helsingin Sosialidemokraatit ry Hämeen Sosialidemokraatit ry Kaakkois-Suomen Sosialidemokraatit ry Lapin Sosialidemokraattinen Piiri ry Oulun Sosialidemokraattinen Piiri ry Pirkanmaan Sosialidemokraattinen piirijärjestö ry Pohjanmaan Sosialidemokraatit ry Satakunnan Sosialidemokraatit ry Savo-Karjalan Sosialidemokraatit ry SDP:n Keski-Suomen Piiri ry Uudenmaan Sosialidemokraatit ry Varsinais-Suomen Sosialidemokraattinen Piiri ry</p> <p>Affiliated entities Tikkurila Säätiö sr Turun Työväensäätiö sr Työväenlehdistön Kannatusyhdistys ry</p>	<p>Perussuomalaiset r.p.</p>	<p>Suomen Keskusta r.p.</p>
<p>Suomen ruotsalainen kansanpuolue r.p.</p> <p>Party associations Svenska folkpartiet i Egentliga Finland r.f. Svenska folkpartiet i Helsingfors r.f. Svenska folkpartiet i Nyland r.f. Svenska folkpartiet i Österbotten r.f. Svenska folkpartiets Samkrets r.f. Svenska Kvinnoförbundet r.f.</p> <p>Affiliated entities Fonden för intressebevakning av det svenska i Finland</p>	<p>Party associations Perussuomalainen Helsinki ry – Helsingin piiri Perussuomalaisten Etelä-Pohjanmaan piiri ry Perussuomalaisten Etelä-Savon piiri ry Perussuomalaisten Hämeen piiri ry Perussuomalaisten Kainuun piiri ry Perussuomalaisten Keski-Pohjanmaan piiri ry Perussuomalaisten Keski-Suomen piiri ry Perussuomalaisten Kymen piiri ry Perussuomalaisten Lapin piiri ry Perussuomalaisten Pirkanmaan piiri ry Perussuomalaisten Pohjois-Pohjanmaan piiri ry Perussuomalaisten Pohjois-Karjalan piiri ry Perussuomalaisten Pohjois-Savon piiri ry Perussuomalaisten Satakunnan piiri ry Perussuomalaisten Uudenmaan piiri ry Perussuomalaisten Varsinais-Suomen piiri ry Perussuomalaiset Naiset ry</p> <p>Vasemmistoliitto r.p.</p> <p>Party associations Helsingin Vasemmistoliitto ry Hämeen Vasemmistoliitto ry Kaakkois-Suomen Vasemmistoliitto ry Kainuun Vasemmisto ry Keski-Suomen Vasemmisto ry Pirkanmaan Vasemmistoliitto ry Pohjanmaan Vasemmisto ry Pohjois-Pohjanmaan Vasemmisto ry Satakunnan Vasemmistoliitto ry Savo-Karjalan Vasemmisto ry Varsinais-Suomen Vasemmistoliitto ry Uudenmaan Vasemmistoliitto ry Vasemmistoliiton Lapin piiri ry</p>	<p>Party associations Centers distrikt r.f. Keskustan Etelä-Hämeen piiri ry Keskustan Etelä-Pohjanmaan piiri ry Keskustan Etelä-Savon piiri ry Keskustan Helsingin piiri ry Keskustan Itä-Savon piiri ry Keskustan Kainuun piiri ry Keskustan Karjalan piiri ry Keskustan Keski-Pohjanmaan piiri ry Keskustan Keski-Suomen piiri ry Keskustan Kymenlaakson piiri ry Keskustan Lapin piiri ry Keskustan Peräpohjolan piiri ry Keskustan Pirkanmaan piiri ry Keskustan Pohjois-Karjalan piiri ry Keskustan Pohjois-Pohjanmaan piiri ry Keskustan Pohjois-Savon piiri ry Keskustan Päijät-Hämeen piiri ry Keskustan Satakunnan piiri ry Keskustan Uudenmaan piiri ry Keskustan Varsinais-Suomen piiri ry Suomen Keskustanaiset ry</p> <p>Affiliated entities Maaseudun Kukkasrahasto Säätiö sr</p>
		<p>Liike Nyt r.p.</p> <p>Party associations Liike Nyt Varsinais-Suomen piiri ry Liike Nyt Helsingin piiri ry Liike Nyt Uudenmaan piiri ry Liike Nyt Hämeen piiri ry Liike Nyt Kaakkois-Suomen piiri ry Liike Nyt Savo-Karjalan piiri ry Liikkeen naiset ry</p>

Appendix 3: Statistics on political party funding

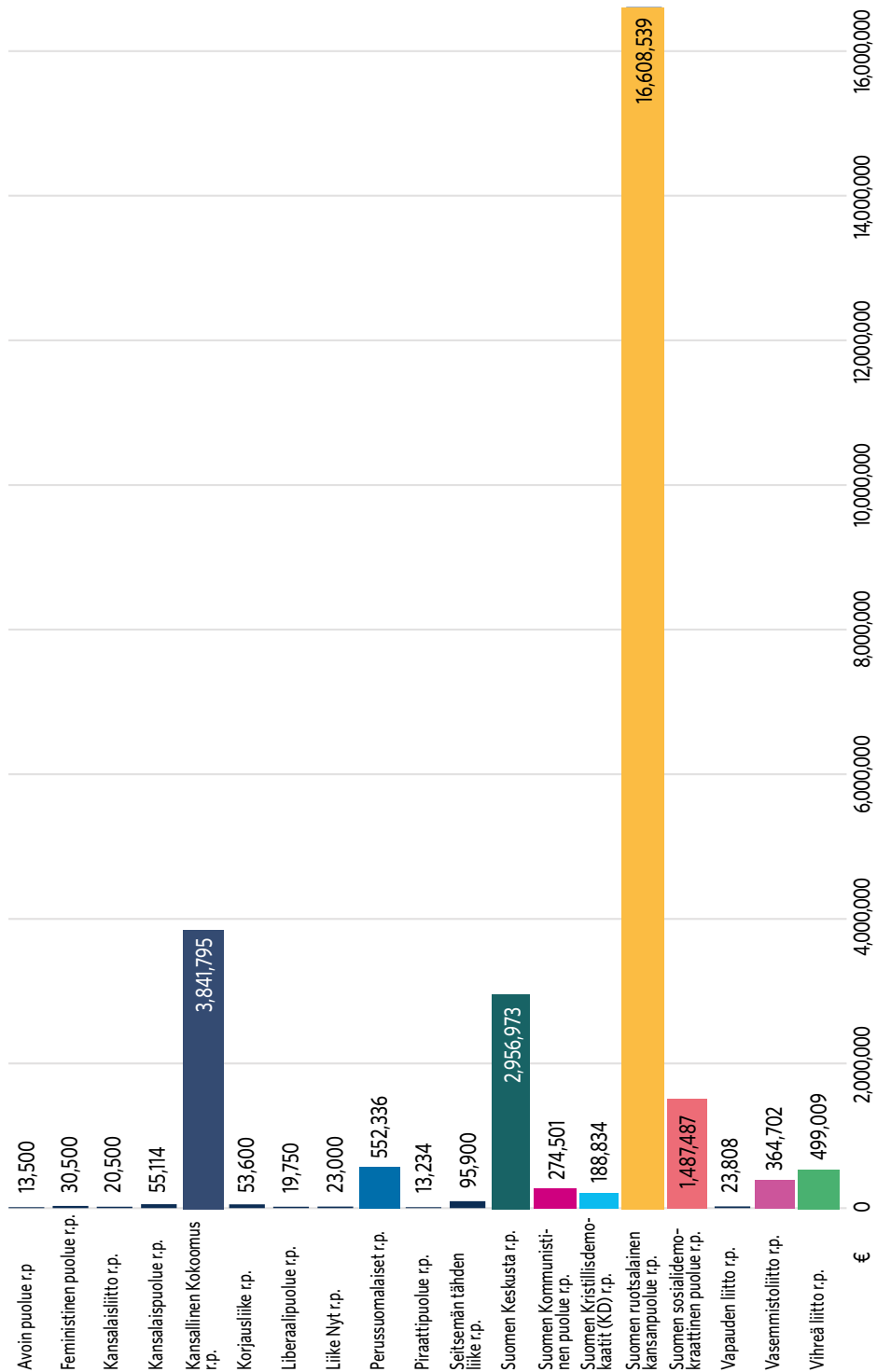


Figure 12: Contributions reported to the disclosure register of political party funding (up-to-date disclosures) for 2013-2023 by political party

Table 7: Contributions by entities affiliated to political parties in 2013–2023

Organisation	Amount of support, €
Suomen ruotsalainen kansanpuolue r.p.	
Fonden för intressebevakning av det svenska i Finland	16,137,271.00
Kansallinen Kokoomus r.p.	
Kansallisen Kokoomuspuolueen Säätiö sr	3,000,000.00
Kansallissäätiö sr	1,428,306.00
Kansallisen Kokoomuksen Kainuun Säätiö sr	1,112,886.00
Snellman-Säätiö sr	834,762.50
Varsinais-Suomen Kansallissäätiö sr	611,839.60
Pirkanmaan Kansallissäätiö sr	196,736.00
Pohjois-Pohjanmaan Kansallissäätiö sr	46,100.00
Lillträskin Kurssikeskussäätiö sr	16,500.00
Suomen Sosialidemokraattinen Puolue r.p.	
Turun työväensäätiö sr	1,360,033.10
Tikkurila Säätiö sr	777,893.95
Työväenlehdistön Kannatusyhdistys ry	447,000.00
Suomen Keskusta r.p.	
Maaseudun Kukkasrahasto Säätiö sr	1,064,800.00
Perussuomalaiset r.p.	
JRT-säätiö sr (prev. Perussuomalaisten Tukisäätiö sr)*	468,773.96

* As from June 2018, the foundation is no longer an affiliated entity.

Table 8: Contributions by foundations other than entities affiliated to political parties 2013-2023

Organisation	Amount of support, €
Stiftelsen för utbildning och kultur på svenska i Finland sr	900,000.00
Stiftelsen Tre Smeder sr	617,000.00
Yksityisyrittäjien Säätiö sr	390,000.00
Avantisäätiö sr	110,508.00
Spartacus-säätiö sr	87,954.20
Stiftelsen Brita Maria Renlunds minne sr	65,000.00
Teollisuuden ja Työnantajain Keskusliiton (TT) -säätiö	60,000.00
Utdelningsstiftelsen för Svenska kulturfonden sr	57,851.44
Koillismaasäätiö sr	51,200.00
Imatrankoskenparrassäätiö sr	49,890.00
Maaseudun Säätiö sr	42,250.00
Salin-säätiö sr	36,000.00
Satakunnan kansallissäätiö sr	32,950.13
Stiftelsen för det tvåspråkiga Finland sr	22,000.00
Kansan Sivistysrahasto sr	17,500.00
Keskiteien säätiö sr	13,000.00
Naantalin Työväenyhdistyksen rekisteröity säätiö	11,000.00
Nuorkansallinen vapaussäätiö sr	10,000.00
JRT-säätiö sr	4,600.00
Kari Mattilan säätiö sr	3,500.00
Heinolan Sosialidemokraattisen Työväenyhdistyksen Säätiö sr	3,100.00
Tradekan säätiö sr	3,000.00
Yrjö Sirolan Säätiö sr	2,000.00

Table 9: Organisations that donated the most in 2023

Organisation	Amount of contribution, €
Holopainen Mauri, estate	2 300 000,00
Fonden för intressebevakning av det svenska i Finland	1 906 583,00
Kansallisen Kokoomuspuolueen Säätiö sr	700 000,00
Turun Työväensäätiö sr	189 051,48
Svenska litteratursällskapet i Finland rf *)	180 000,00
Kansallisen Kokoomuksen Kainuun Säätiö sr	130 120,00
Kansallissäätiö sr	120 000,00
Pro Markkinatalous ry	103 000,00
Maaseudun Kukkasrahasto Säätiö sr	90 000,00
Tikkurila Säätiö sr	82 000,00
Stiftelsen Tre Smeder sr	76 500,00
Varsinais-Suomen Kansallissäätiö sr	70 000,00
Snellman-Säätiö sr	60 000,00
Yksityisyrittäjien Säätiö sr	60 000,00
Utdelningsstiftelsen för Svenska kulturfonden sr	46 511,44
Föreningen Konstsamfundet r.f.	45 000,00
Palvelualojen ammattiliitto PAM ry	37 500,00
Svenska folkpartiets garantier r.f.	33 000,00
Teollisuusdemareiden opintoyhdistys	30 000,00
Wihuri Packaging Oy	30 000,00

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

Table 10: Private individuals that donated the most in 2023

Person	Amount of support, €
Alametsä Alviina	19,000.00
Aho Kari Jussi	10,000.00
Ehrnrooth Georg Johan Casimir	10,000.00
Fagnäs Peter	10,000.00
Kallasvuo Olli-Pekka Juhani	10,000.00
Kari Pekka	10,000.00
Kyöstilä Heikki	10,000.00
Paananen Elmar Jalo	10,000.00
Sjöblum Karl	10,000.00
Sjöblom Juhani	10,000.00
Tolppanen Ari	10,000.00
Mikkonen Krista	8,805.00
Mårtens Linn	8,773.00
Pitko Jenni	7,332.00
Paatero Sirpa	6,940.00
Ohisalo Maria	6,600.00
Tiihonen Ossi Pentti	6,324.06
Kvarnström Waldemar	6,290.00
Weckström Sandra	5,976.80
Jenytin Cosmo	5,235.00
Hiltunen Teemu	5,100.00
Kivirinta Aki Tuomas	5,000.00
Pennanen Petrus	5,000.00
Salmela Heikki	5,000.00
Vaiste Heikki	5,000.00
Vaiste Mikko	5,000.00
Kokko Jani	4,774.20
Hautala Heidi	4,000.00
Bender Ann-Katrin	3,845.00
Blomquist Markus	3,782.00
Christoph Roos	3,200.00
Elo Tiina	3,150.00
Petelius Pirkka-Pekka	3,150.00
Arino Tuula	3,000.00

Table 11: Entities that received the most support in 2023

Organisation	Amount of support, €
Suomen Keskusta r.p.	2,349,674.50
Suomen ruotsalainen kansanpuolue r.p.	1,974,204.92
Kansallinen Kokoomus r.p.	910,500.00
Turun Sosialidemokraattinen Kunnallisjärjestö	169,786.48
Kainuun Kokoomus ry	130,120.00
Svenska folkpartiet i Helsingfors rf	113,056.00
Svenska folkpartiet i Nyland r.f.	98,478.00
Suomen Keskustanuoret ry	90,000.00
Suomen Sosialidemokraattinen Puolue r.p.	88,908.87
Tikkurilan Työväenyhdistys ry	82,000.00
Svensk Ungdom, Svenska folkpartiets ungdomsorganisation r.f.	80,500.00
Varsinais-Suomen Kokoomus ry	78,750.00
Kokoomuksen Nuorten Liitto r.y.	70,000.00
Kaakkois-Suomen Sosialidemokraatit ry	63,122.46
Helsingin Kokoomus ry	60,000.00
Svenska Kvinnoförbundet r.f	57,000.00
Svenska folkpartiet i Egentliga Finland r.f.	51,418.00
Vihreä liitto r.p.	45,282.00
Svenska folkpartiet i Österbotten r.f.	33,600.00
Varsinais-Suomen Kansallissäätiö	32,000.00
Pirkanmaan Vasemmistoliitto ry	30,200.00
Vasemmistoliitto r.p.	30,100.00
Kansallissäätiö sr	30,000.00
Kansallisen Kokoomuspuolueen Säätiö	30,000.00
Svenska folkpartiets Samkrets rf	30,000.00

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- 2 Act on Political Parties, section 9 f.
- 3 Act on Political Parties, section 9 d (1).
- 4 Act on Political Parties, section 9 c.
- 5 Act on Discretionary Government Grants (688/2001), sections 15 and 16, and Act on the National Audit Office (2000/676), section 2 (2).
- 6 Government Decision on the award of government grants according to section 9 of the Act on Political Parties to political parties for the period 1 May 2023 to 31 December 2023 (VN/11893/2023).
- 7 Government Decision on the award of government grants according to section 9 of the Act on Political Parties to political parties for the period 1 January 2023 to 30 April 2023 (VN/30177/2022).
- 8 Act on Political Parties, section 8 (1).
- 9 Act on Political Parties, section 9 e (1).
- 10 Government Decision on the award of government grants according to section 9 of the Act on Political Parties to political parties for the period 1 January 2023 to 31 December 2023 (VN/27288/2021).
- 11 Act on Political Parties, section 8 a (1).
- 12 Act on Political Parties, section 9 e (1).
- 13 Act on Political Parties, section 9 e (1).
- 14 Act on Political Parties, section 9 e (4).
- 15 Act on Political Parties, section 9 e (1) (2).
- 16 Act on Political Parties, section 8 c.
- 17 Act on Political Parties, sections 8 and 8 a.
- 18 Act on Political Parties, section 8 (2) and section 8 a (2).
- 19 Act on Political Parties, section 8 b .
- 20 Act on Political Parties, section 8 b (2).
- 21 Act on Political Parties, section 8 b (2).
- 22 Act on Political Parties, section 8 b (1).
- 23 Act on Political Parties, section 8 b (4).
- 24 Act on Political Parties, section 8 b (4).
- 25 Act on Political Parties, section 8 b (3).
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- 28 Act on Political Parties, section 9 e.
- 29 Audit memorandum, Vapauden liitto r.p. (D/10/04.02.04/2023).
- 30 Audit memorandum, Keskustan Pohjois-Pohjanmaan Piiri ry (D/10/04.02.04/2023).
- 31 Act on Political Parties, sections 9 b and 9 e.
- 32 Act on Political Parties, section 8 (3) and section 9 a.
- 33 Act on Political Parties, section 8 (3) and section 9 a.
- 34 Act on Political Parties, section 9 a (2) and (3).
- 35 Act on a Candidate's Election Funding (273/2009), sections 4 and 5.

- 36 Act on Political Parties, section 9 b (4).
- 37 Act on Political Parties, sections 8b and 9b, and Act on a Candidate's Election Funding, sections 4 and 5.
- 38 Act on Political Parties, section 9 b (2), and Act on a Candidate's Election Funding, section 6.
- 39 Act on Political Parties, section 9 b.
- 40 Government decisions on the award of government grants for the first (VNK/2023/3) and second half of the year (VNK/2023/43).
- 41 Act on a Candidate's Election Funding, section 4 (4).
- 42 Act on Discretionary Government Grants, chapter 5.
- 43 Audit memoranda D/10/04.02.04/2023 Suomen Kristillisdemokraattien (KD) Keski-Pohjanmaan piiri ry, Keskustan Kainuun piiri ry and Keskustan Pohjois-Savon piiri ry.
- 44 Audit memoranda D/10/04.02.04/2023 Kristallipuolue r.p. and Valta kuuluu kansalle r.p. and information on Seitsemän tähden liike r.p. at www.vaalirahoitusvalvonta.fi.
- 45 Act on Political Parties, section 9 d.
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- 47 Act on Political Parties, section 8 a (1).
- 48 Act on Political Parties, section 9 d.
- 49 Act on Political Parties, section 9 d (2).
- 50 Act on Political Parties, section 9 c.
- 51 Audit memorandum D/10/04.02.04/2023 Liike Nyt r.p.
- 52 Audit memoranda D/10/04.02.04/2023 Perussuomalaiset r.p. and Suomen Kristillisdemokraattien (KD) Satakunnan piiri ry.
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- 57 <https://valtioneuvosto.fi/paatokset> (in Finnish)
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- 61 Act on Political Parties, section 11, and Act on Discretionary Government Grants, chapter 5.
- 62 Act on Political Parties, sections 9 and 11.
- 63 Government proposal to Parliament for the Act on a Candidate's Election Funding and certain acts related to it (HE 13/2009).
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- 65 Act on Discretionary Government Grants, section 7 (3).
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- 68 Act on Political Parties, section 11.
- 69 Act on the National Audit Office, section 2 (2).
- 70 Audit memoranda D/10/04.02.04/2023 Suomen Kristillisdemokraattien Lapin piiri ry, Vasemmistoliiton Lapin piiri ry, Vasemmistoliiton Satakunnan piiri ry, Vasemmistoliiton Kainuun piiri ry, Satakunnan Sosialidemokraatit ry, Oulun Sosialidemokraatit ry, Kaakkois-Suomen Vasemmistoliitto ry,

Vasemmistoliitto r.p. and Perussuomalaiset r.p.

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