

# Oversight of election campaign funding in the 2025 municipal elections

- Report of the  
National Audit Office



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NATIONAL AUDIT OFFICE'S  
REPORT TO PARLIAMENT

R 22/2025 VP





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the 2025 municipal elections  
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# To Parliament



In the 2025 municipal elections, the National Audit Office has overseen compliance with the obligation to disclose election campaign funding and election campaign costs as laid down in the Act on a Candidate's Election Funding (273/2009). Under section 10, subsection 3 of the Act, the National Audit Office shall submit to Parliament an election-specific report on the election funding disclosures it has received and on its activities in the oversight of compliance with the disclosure obligation (report on the oversight of election campaign funding).

Helsinki, 16 December 2025

**Sami Yläoutinen**  
Auditor General

**Pontus Londen**  
Principal Financial Auditor

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# Contents

<b>To Parliament</b>	3
<b>Key findings of the oversight</b>	7
<b>1 What does election campaign funding mean and why is it overseen?</b>	11
1.1 What does election campaign funding mean?	11
1.2 Why is the election campaign funding overseen?	12
<b>2 An election funding disclosure must be filed</b>	15
2.1 Who must file an election funding disclosure?	16
2.2 How and when should an election funding disclosure be filed?	16
2.3 Advance disclosure of election funding	17
2.4 What information should be provided in the election funding disclosure?	17
2.5 What kinds of contributions can be accepted in an election campaign?	19
2.6 The Act on a Candidate's Election Funding encourages comprehensive transparency.	20
<b>3 Oversight of election campaign funding by the National Audit Office</b>	23
3.1 The National Audit Office oversees that those subject to the disclosure obligation file the statutory election funding disclosure	24
3.2 The National Audit Office oversees that the election funding disclosures provide accurate and complete information	24
3.3 The National Audit Office guides and advises disclosers in filing election funding disclosures and reminds them of filing the disclosure.	26
3.4 The National Audit Office publishes the election funding disclosures in the vaalirahoitusvalvonta.fi online service	26
<b>4 Observations in the oversight of the 2025 municipal elections</b>	29
4.1 Election funding disclosures and persons subject to disclosure obligation.	30
4.2 Advance disclosures of election funding	32
4.3 Reminders of filing the election funding disclosure	33
4.4 Imposition of a conditional fine for failure to file the election funding disclosure	34
<b>5 Election funding for the 2025 municipal elections in euros</b>	37
5.1 Total funding, own funds and outside contributions	37
5.2 Donors of outside contributions must be named in the election funding disclosure	38
5.3 Campaign costs	39
<b>6 Restrictions on the oversight mandate and the need to amend the Act on a Candidate's Election Funding</b>	41
6.1 The Act on a Candidate's Election Funding was amended on 1 July 2025	41
6.2 Shortcomings in the oversight mandate	42
6.3 Legislation should be further harmonised as regards county and municipal elections.	45
<b>References</b>	47



# Key findings of the oversight



All the 16,388 persons subject to the disclosure obligation in the 2025 municipal elections have filed the election funding disclosure referred to in the law, i.e. a disclosure of the funding and costs of their election campaign.

In the 2025 municipal elections, 13,996 disclosers, i.e. 85 per cent of all persons subject to the disclosure obligation, filed an election funding disclosure required under the Act on a Candidate's Election Funding by the time prescribed, i.e. 16 June 2025. In municipal elections, the disclosure obligation applies to those elected as municipal council members or alternate members. If a candidate subject to the disclosure obligation has been standing in both the county elections and the municipal elections at the same time, they file one disclosure containing information on the funding of both election campaigns. The discloser is responsible for the content of their election funding disclosure.

In the 2025 municipal elections, voluntary advance disclosures were to be filed no later than on 12 April 2025, i.e. the day before the election day. An advance disclosure is a plan for election campaign funding and costs, and it is based on an estimate made at the time of filing the disclosure. An advance disclosure was filed by the time prescribed by a total of 9,643 persons, i.e. 32 per cent of all candidates, which is 10 percentage points more than in the previous elections. There were 29,950 candidates in the municipal elections.

The main focus in the oversight activities of the National Audit Office was on compliance with the disclosure obligation as referred to in the Act on a Candidate's Election Funding. The National Audit Office therefore sought to ensure that all persons subject to the disclosure obligation file the election funding disclosure referred to in the Act on a Candidate's Election Funding. The National Audit Office also ensured that the disclosures do not contain any essential calculation errors or technical errors.

Where necessary, the National Audit Office requested additional information from the disclosers, and the disclosers also supplemented their disclosures. After examining the disclosures, the additional information provided by the disclosers and the additions made by them, the National Audit Office is not aware of any matters on the basis of which it would have any reason to doubt the accuracy of the disclosures received.

On the basis of the election funding disclosures, it was found in the oversight that in the 2025 municipal elections contributions were received from a donor from whom it is not allowed to receive contributions under section 4 of the Act on a Candidate's Election Funding. Support had also been received from a single donor in excess of the maximum set by legislation, i.e. EUR 3,000.

Based on the election funding disclosures, the total election funding of those subject to the disclosure obligation in the 2025 municipal elections amounted to EUR 10.2 million. This does not comprise all election campaign funding in the elections but is the total election campaign funding of only the candidates elected as municipal council members or alternate members. Outside contributions received by the disclosers for their election

campaigns amounted to EUR 4.1 million, i.e. 40 per cent of the total funding. Compared with the 2021 municipal elections, the average campaign costs of election campaigns increased by around 36 per cent.

The funding of political activities is regulated by the Act on a Candidate's Election Funding. The Act lays the foundation for the openness and transparency of elections and election campaign funding. It is essential to the openness of elections that voters can find out the sources from which political parties or other political actors nominating candidates have received funding for their campaigns. The Act on a Candidate's Election Funding applies to parliamentary elections, presidential elections, county elections, municipal elections and European Parliament elections.

The election campaign funding to be disclosed includes the candidates' own funds and the loans they have taken out to finance their election campaign. Any outside contributions that the candidate and their support group and other support entities have received for the campaign must also be disclosed. Outside contributions should be disclosed both in total and itemised by donors. The disclosure should also specify the donors of significant contributions and the contributions received from them.

Election funding disclosures are public. They are available in the [vaalirahoitusvalvonta.fi](https://vaalirahoitusvalvonta.fi) online service.





# 1 What does election campaign funding mean and why is it overseen?

The purpose of the Act on a Candidate's Election Funding<sup>1</sup> is to regulate the funding of political activities. The Act on a Candidate's Election Funding lays the foundation for transparent election campaign funding. The Act on a Candidate's Election Funding applies to parliamentary elections, presidential elections, county elections, municipal elections and European Parliament elections.

The purpose of the Act on a Candidate's Election Funding is to improve the transparency of election campaign funding and provide more information on the candidates' possible ties to third parties. It is part of the transparency that voters can find out from where political actors receive funding. The Act also aims to limit the increase in candidates' election campaign costs.

## 1.1 What does election campaign funding mean?

Election campaign funding refers to all funding raised to cover the costs of a candidate's election campaign incurred no earlier than six months before the election day and no later than two weeks after the election day, irrespective of when such costs are paid. The campaign period begins six months before the election day and ends two weeks after the election day.

The recipient of a candidate's election funding may be the candidate, their support group or other entity operating exclusively for the purpose of promoting the candidate. From the perspective of election campaign funding, they form a single entity, and the person subject to the disclosure obligation must disclose the election funding received by all of them.

A candidate's election funding may consist of

1. the candidate's own funds and any loans taken out by the candidate
2. campaign contributions received by the candidate, the candidate's support group or other entity operating exclusively for the purpose of promoting the candidate
3. other financial support.

The election funding should be disclosed both in total and itemised into the candidate's own funds, the loans taken out by the candidate and any contributions received by the candidate, the candidate's support group or any other entity operating exclusively to promote the candidate.

All contributions received by the candidate, the candidate's support group or any other entity operating exclusively to promote the candidate should be grouped in the disclosure according to the donor as contributions received from private individuals, companies, the political party, party associations and other actors.

Election campaign costs are considered to refer to all such costs incurred during the campaign period that have the functional purpose of promoting the election of the candidate and that the candidate can influence.

## 1.2 Why is the election campaign funding overseen?

Open and honest elections are the cornerstone of a well-functioning democracy. A principal objective of the Act on a Candidate's Election Funding is to prevent corruption and to ensure that the political system can rely on adequate resources. The limitations on political party and election campaign funding and the objectives related to transparency have generally been found not to be fully effective if the system does not include active oversight and the threat of sanctions in practice.

It is essential to the openness of elections that voters can find out the sources from which the candidates and the political actors nominating candidates have received funding for their campaigns. The Act on a Candidate's Election Funding therefore includes a provision according to which the names of donors that have funded the campaign significantly and the amounts of the contributions must be specified in the election funding disclosure. The National Audit Office publishes the disclosures it has received without delay in the [vaalirahoitusvalvonta.fi](http://vaalirahoitusvalvonta.fi) online service, where anyone can view the information disclosed.

Strong economic dependence on one donor may give rise to suspicions that the donor is attempting to inappropriately influence the candidates or the policy pursued by the party nominating the candidates.<sup>2</sup> Therefore, the Act on a Candidate's Election Funding includes a maximum for contributions a candidate may accept from a single donor. An exception to this is presidential elections. The Act on a Candidate's Election Funding does not specify a maximum for contributions from a single donor in a presidential election. In the preparatory documents of the Act, it is stated that a ceiling for contributions should not be specified for presidential elections, where campaigns are usually political-party-driven and larger than in other elections.<sup>3</sup>

The obligation to disclose election campaign funding increases public information on candidates' possible ties to third parties. Contributions should be grouped in the election funding disclosure on the basis of the donor into contributions received from private individuals, companies, the political party, party associations and other actors.



The Act on a Candidate's Election Funding lays the foundation for transparent election funding.

The names of donors that have funded the election campaign significantly and the amount of contributions must be specified in the election funding disclosure.



The National Audit Office oversees compliance with the disclosure obligation. International organisations also play an important role in defining good practices related to transparency and in overseeing that different countries comply with the commitments and standards related to election campaign funding.

The Act on a Candidate's Election Funding entered into force in 2010. The Act took into account the recommendations made to Finland by the Group of States against Corruption (GRECO) of the Council of Europe. One of them concerned the assignment of the task of overseeing election campaign funding to the independent National Audit Office.

The Organization for Security and Cooperation in Europe (OSCE) regularly monitors presidential elections, European Parliament elections and parliamentary elections. The OSCE draws up a separate report on each election observation mission, and the reports are available on the OSCE's website.



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# 2 An election funding disclosure must be filed

The Act on a Candidate’s Election Funding requires that the candidates elected to a position of trust and other actors subject to the disclosure obligation should file an election funding disclosure. The disclosure is submitted to the National Audit Office, which oversees that all those subject to the disclosure obligation file a disclosure and that the disclosure contains the information required by the Act.

The Act also includes limitations on election campaign funding. The Act lists the donors from which election funding may not be accepted. The Act also specifies a maximum for contributions that a candidate, the candidate’s support group or other entity operating exclusively for the purpose of promoting the candidate may accept from one and the same donor. Under the Act on a Candidate’s Election Funding, oversight of the limitations on election funding is not part of the National Audit Office’s oversight task. However, one of the tasks of the National Audit Office is to ensure the accuracy and completeness of the information contained in the election funding disclosures and thus, as part of its oversight tasks, it in practice also oversees compliance with the limitations.

Election funding disclosures are public, and anyone has the right to view them. The National Audit Office publishes the disclosures it has received immediately in the vaalirahoitusvalvonta.fi online service, where they are publicly available for a period specified in the Act on a Candidate’s Election Funding, i.e. five years from the confirmation of the results of municipal elections.

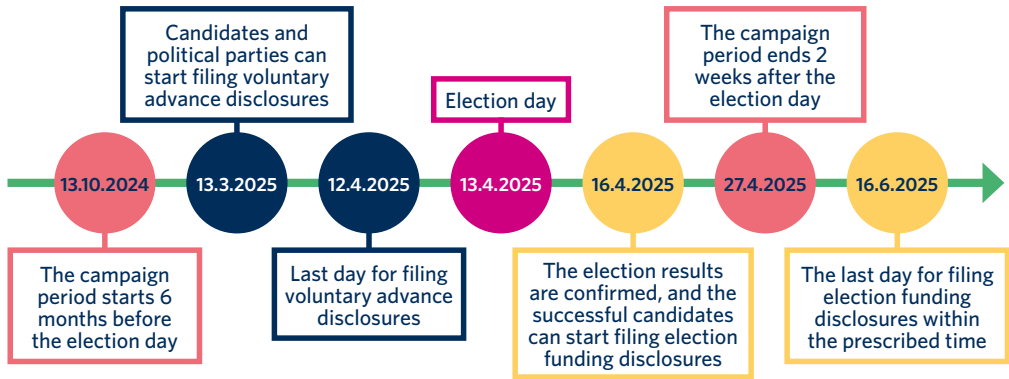


Figure 1: Timeline of the 2025 municipal elections



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

## 2.1 Who must file an election funding disclosure?

The Act on a Candidate's Election Funding specifies the actors that are subject to the disclosure obligation, i.e. the actors that should file an election funding disclosure with the National Audit Office.<sup>4</sup> In municipal elections, the disclosure obligation applies to those elected as municipal council members or alternate members.

A candidate may stand for election in both the county elections and the municipal elections at the same time. Under the Act on the Candidate's Election Funding, even if a candidate had only been elected in one of the elections, they must disclose their election funding for both elections. In this case, the person subject to the disclosure obligation files one disclosure including information on their election funding in both elections. The term dual candidate is used in this report to refer to the disclosers who have filed one disclosure covering both elections.

Under the Act on a Candidate's Election Funding, the discloser is responsible for the content of their election funding disclosure. The law does not provide for specific sanctions for individual minor errors in the election funding disclosures. However, essential errors and omissions should be remedied, as the National Audit Office may impose a penalty payment if the disclosure is found to be inaccurate or incomplete in essential parts. The National Audit Office may also impose a penalty payment if the discloser fails to file an election funding disclosure.

## 2.2 How and when should an election funding disclosure be filed?

The election funding disclosure should be filed with the National Audit Office within two months of the confirmation of election results. The National Audit Office sends guidelines for filing election funding disclosures to those subject to the disclosure obligation. The results of the municipal elections were confirmed on 16 April 2025, and the time prescribed for filing the election funding disclosure was 16 June 2025.

The disclosure can be filed via the service portal of the National Audit Office's oversight of election campaign and political party funding or by sending a completed form to the National Audit Office by email or letter. The information required by the law can also be provided by other means. Nevertheless, the aim is for as many disclosures as possible to be filed in electronic format.<sup>5</sup>

## 2.3 Advance disclosure of election funding

When making a voting decision, the voters should already have information on the candidates' election campaign funding. Therefore, the Act on a Candidate's Election Funding provides for a voluntary advance disclosure, by which candidates and the political parties that have nominated them can, before the elections, disclose their plans for the costs and funding of the election campaign.

Advance disclosures can be filed between the completion of the master list of candidates and the election day. The advance disclosures are filed with the National Audit Office, which publishes them without delay in the online service of the oversight of election campaign funding.

The National Audit Office's guidelines for filing advance disclosures are available, for example, in the online service of the oversight of election campaign funding. The National Audit Office also provides information about the filing of advance disclosures on its website and social media accounts to encourage as many candidates as possible to file an advance disclosure.<sup>6</sup>

## 2.4 What information should be provided in the election funding disclosure?

In the election funding disclosure, the discloser should itemise the funding and costs of their election campaign. Election campaign funding refers to all funding raised to cover the costs of a candidate's election campaign incurred no earlier than six months before the election day and no later than two weeks after the election day, irrespective of when such costs are paid.<sup>7</sup>

According to the Act on the Candidate's Election Funding, candidates are not obliged to disclose itemised information on the costs and funding of their election campaign if their election campaign funding in municipal elections falls below EUR 800. However, such candidates must submit a written assurance that their election campaign funding, and thus their campaign costs, did not exceed the limit of EUR 800.<sup>8</sup> All candidates whose election funding amounts to at least EUR 800 must file a complete election funding disclosure.

### Election campaign funding

Election campaign funding can consist of a candidate's own funds and loans or contributions received from a third party. Outside contributions may have been provided in the form of money, goods, service or in some other similar way. Contributions may also be provided for consideration, i.e. the candidate or their support group has collected them by selling specific goods or services.

If the value of the contribution received is at least EUR 800, the value of the contribution and the name of the donor must be disclosed in the election funding disclosure.



Ordinary voluntary work and ordinary free services do not constitute election funding within the meaning of the law and do not need to be disclosed in the election funding disclosure.

Each discloser must provide a disclosure of their election campaign funding itemised as follows:

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

Outside contributions should be itemised according to the donor into contributions provided by private individuals, companies, the political party, party associations and other actors.

If the value of an individual contribution in municipal elections amounts to at least EUR 800, the election funding disclosure must specify separately the value of the contribution and the name of the donor. If the discloser stood for election in both the county elections and the municipal elections, they must disclose separately the value of the support and the name of the donor for all contributions of at least EUR 800.

All contributions received from a single donor are to be added up and disclosed as a single contribution.

## Election campaign costs

All such costs arising during the campaign period that aim to promote the election of the candidate and that the candidate can influence are considered election campaign costs. The costs must have been incurred during the campaign period, but they may have been paid outside the campaign period.

In the election funding disclosure, campaign costs should be itemised into the costs of election campaign advertising and the planning of advertising, the costs of rallies, the costs of obtaining contributions for consideration and other costs.

The disclosed costs of election campaign advertising should include all outdoor advertising paid by the candidate, their support group or an entity operating for the purpose of promoting the candidate as well as advertising in newspapers, periodicals and free newspapers, in the radio and on television, in data networks, on social media and in other means of communication. The costs of purchasing printed election newsletters, leaflets and other materials and the costs of campaign planning should also be disclosed.<sup>9</sup> The breakdown is based on the Act on a Candidate's Election Funding



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

## 2.5 What kinds of contributions can be accepted in an election campaign?

The Act on a Candidate's Election Funding lays down certain limitations on election campaign funding. The Act does not provide for sanctions for non-compliance with the limitations. Sanctions have not been provided for because, according to the legislator, the negative publicity resulting from the violation of the limitations can be considered a punishment in itself. Non-compliance with the limitations falls under so-called political responsibility. The National Audit Office may impose a penalty payment only if it finds essential errors or omissions in the contents of the election funding disclosure.

Through its own activities, the National Audit Office aims to ensure that as many candidates and disclosers as possible know the limitations on election campaign funding and that it is possible for the public to view whether the elected candidates and other actors subject to the disclosure obligation have complied with the limitations laid down in the Act on a Candidate's Election Funding. The National Audit Office publishes the election funding disclosures it receives immediately in the [vaalirahoitusvalvonta.fi](https://vaalirahoitusvalvonta.fi) online service. The published disclosures are stored in the online service for a period of five years from the confirmation of the results of the municipal elections. The disclosures of the 2025 municipal elections will be stored until 16 April 2030.

### It must be possible to find out the donor of a campaign contribution

According to the Act on a Candidate's Election Funding, it must be possible to find out the donor of a campaign contribution. A candidate may not accept support from contributors whose identity cannot be established. However, this does not apply to support resulting from ordinary fundraising, such as the sale of lottery tickets or cash collections on the street, in which an individual person typically participates with a very small amount.<sup>10</sup>

### Contributions may not be accepted from public-sector organisations - acceptance of contributions from foreign donors is also limited

Contributions for an election campaign may not be accepted from the central government, a wellbeing services county, a wellbeing consortium, a municipality or a joint municipal authority. Nor may contributions be accepted from an unincorporated state, county or municipal enterprise, an association, institution or foundation governed by public law, or a company controlled by the state or a municipality. However, ordinary hospitality is permitted.

Foreign contributions may be accepted only from private individuals and from organisations and foundations that represent the candidate's ideology.<sup>11</sup> It is forbidden to accept contributions from foreign companies.

The maximum value of contributions that may be accepted from a single donor in municipal elections is EUR 3,000

A candidate, their support group and other entity operating exclusively for the purpose of promoting the candidate may accept contributions from a single donor in municipal elections for a maximum value of EUR 3,000. The corresponding limit applied to a dual candidate's campaign is EUR 9,000 in total: EUR 6,000 in county elections and EUR 3,000 in municipal elections.

The maximum amount laid down in the Act on a Candidate's Election Funding applies to all contributions received from a single donor for the election campaign. The contribution may have been received by the candidate or their support group, or it may have been provided via another actor, such as the party or a party association. The total value of these contributions may not exceed the limits specified in the law.<sup>12</sup>

The limitation on the maximum amount of support does not apply to contributions received from the party or party associations. The Act on a Candidate's Election Funding does not limit the amount of contributions received from them.

### Names of the largest donors must be disclosed

If a candidate has received contributions totalling at least EUR 800 from a single donor for their campaign in municipal elections, the donor's details must be disclosed in the election funding disclosure. A dual candidate must also disclose separately the name of each donor of at least EUR 800 and the value of the support. The limit for disclosing the donor's details is laid down in the Act on a Candidate's Election Funding, and it is election-specific.<sup>13</sup>

The name of a private individual may not be published without their express consent if the total value of their contributions is less than EUR 800.

### The payer of an election advertisement should be displayed on the advertisement

It should be ensured in an election campaign that an advertisement that is part of the campaign or intended to support it displays the name of the payer of the advertisement.

If the value of an advertisement paid by a private individual is less than EUR 800 in municipal elections, the name of the payer may not be published without their express consent. The name of a private individual must always be published if the value of the advertisement paid by them is at least EUR 800.<sup>14</sup>

## 2.6 The Act on a Candidate's Election Funding encourages comprehensive transparency

The legislation enables candidates to be highly transparent about their election campaign funding. Only in the case of funding received from private individuals, the candidate must have the donor's express consent to publish the donor's name if the contribution is below the limit specified in the Act on a Candidate's Election Funding, i.e. less than EUR 800 in municipal elections.

The law lays down certain limitations on election campaign funding but does not provide for sanctions for non-compliance.



In the case of other donors than private individuals, the candidates have the possibility of disclosing the name of the donor of each individual contribution, even if the contribution is below the election-specific limit. So far, few actors have voluntarily disclosed the names of contributors of less than EUR 800. Instead, most disclosers 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.

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# 3 Oversight of election campaign funding by the National Audit Office

Under the Act on a Candidate’s Election Funding, it is the task of the National Audit Office to oversee that the elected candidates and other actors subject to the disclosure obligation file an election funding disclosure according to the Act. The National Audit Office also oversees that the disclosures contain the information on election funding required by the Act and that the information is accurate.<sup>15</sup> Those subject to the disclosure obligation are obliged to file an election funding disclosure and the detailed information required by the law on the funding of their campaign – even if the candidate subject to the disclosure obligation had not spent any money on their campaign. The discloser is always responsible for the content of the disclosure.

The National Audit Office also advises those subject to the disclosure obligation on the filing of election funding disclosures and reminds them of filing the disclosure. If a discloser fails to file the statutory disclosure despite being reminded by the National Audit Office to do so or if the National Audit Office finds the disclosure to be inaccurate or incomplete in essential parts, the National Audit Office may require the discloser to file the disclosure, correct the error or provide the missing information on pain of a penalty payment.

The National Audit Office is not responsible for overseeing compliance with other provisions of the Act on a Candidate’s Election Funding. For example, the limitations on a candidate’s election campaign funding are outside the scope of the National Audit Office’s oversight task and fall under political responsibility. In practice, however, the National Audit Office often oversees compliance with the limitations by overseeing the accuracy and completeness of the information in the disclosure. Limitations on election campaign funding are discussed in section 2.5 of the report.

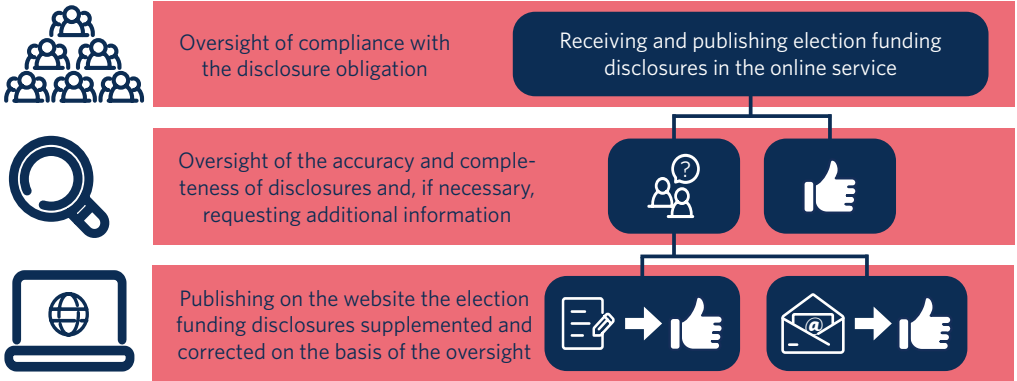


Figure 2: Process of the oversight of election campaign funding

Election funding disclosures are public, and anyone has the right to view them. The National Audit Office maintains the vaalirahoitusvalvonta.fi online service, where it publishes the election funding disclosures it receives without delay. In the service, it is also possible to view disclosures related to previous elections. The service includes ready-made reports to facilitate information retrieval.

### **3.1 The National Audit Office oversees that those subject to the disclosure obligation file the statutory election funding disclosure**

Before the election campaign period began, the National Audit Office issued guidelines for filing election funding disclosures in the 2025 elections. The guidelines are available in the Finlex database and in the vaalirahoitusvalvonta.fi online service. The guidelines were also sent to all those subject to the disclosure obligation.

#### **CRITERIA IN THE OVERSIGHT OF ELECTION CAMPAIGN FUNDING: Compliance with the disclosure obligation<sup>16</sup>**

The National Audit Office oversees compliance with the disclosure obligation on the basis of the following criteria:

1. All actors subject to the disclosure obligation file an election funding disclosure.
2. The election funding disclosure is filed within the time prescribed, i.e. within two months of the confirmation of the election results.
3. The election funding disclosure is filed by the actor that is subject to the disclosure obligation under the law. The disclosure may not be filed on behalf of another actor.
4. The election funding disclosure contains the information required by the law.

If an actor subject to the disclosure obligation fails to file the election funding disclosure despite a reminder to do so or if the disclosure is inaccurate or incomplete in essential parts, the National Audit Office may require the actor to file the disclosure or to correct the error or provide the missing information on pain of a penalty payment. The penalty payment is imposed by the Sanction and Penalty Board referred to in the Act on the National Audit Office of Finland.

### **3.2 The National Audit Office oversees that the election funding disclosures provide accurate and complete information**

As part of its oversight task, the National Audit Office can, at its discretion, request disclosers to provide additional information and reports so that it can verify the accuracy and completeness of the disclosures.

However, the obligation to provide information only applies to the actor subject to the disclosure obligation, 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 data to verify the accuracy of the disclosures. This is an essential restriction from the perspective of the oversight.

## CRITERIA IN THE OVERSIGHT OF ELECTION CAMPAIGN FUNDING: What information in the election funding disclosure is verified?<sup>17</sup>

When receiving election funding disclosures, the National Audit Office ensures that the disclosures contain the information required by the Act on a Candidate's Election Funding. The National Audit Office has the right to request the disclosers to provide their campaign bank statements or similar additional information and clarifications supplementing the election funding disclosures so that it can verify the accuracy of the disclosures.

### 1. Candidate's details

The disclosure includes the candidate's full name, title, occupation or position. The disclosure also includes the name of the political party that nominated the candidate or an indication that the candidate was nominated by a constituency association.

### 2. Election campaign costs

The disclosure indicates the total election campaign costs. The costs are itemised into costs for election campaign advertisements in newspapers, periodicals and free newspapers, in the radio and on television and in data networks and other communications media, outdoor advertising, purchasing of campaign newsletters, leaflets and other printed materials, advertising campaign planning, organisation of rallies and other costs.

### 3. Election campaign funding

The disclosure includes all election campaign funding. The funding is itemised into the candidate's own funds and all contributions received by the candidate, the candidate's support group or other entity operating exclusively for the purpose of promoting the candidate. Outside contributions are grouped into contributions received from private individuals, companies, the political party, party associations and other sources.

### 4. Disclosing information on significant donors

The discloser has stated in the disclosure whether the campaign funding included contributions of at least EUR 800. If the discloser received contributions of at least EUR 800, the name and other details of the donor must be indicated in the disclosure.

### 5. The election funding covers the campaign costs

In the law, election campaign funding refers to the funding raised to cover the costs of a candidate's election campaign incurred over a period starting no earlier than six months before the election day and ending no later than two weeks after the election day, irrespective of when such costs are paid.

### 6. The disclosures do not contain any essential calculation errors or technical errors

After examining the election funding disclosures, the National Audit Office may request a discloser to file a new disclosure, to provide additional information to supplement the disclosure, or to provide information corroborating the accuracy and completeness of the disclosure.

If an actor subject to the disclosure obligation fails to file the election funding disclosure despite a reminder to do so or if the disclosure is inaccurate or incomplete in essential parts, the National Audit Office may require the actor to file the disclosure or to correct the error or provide the missing information on pain of a penalty payment. The penalty payment is imposed by the Sanction and Penalty Board referred to in the Act on the National Audit Office of Finland.

### **3.3 The National Audit Office guides and advises disclosers in filing election funding disclosures and reminds them of filing the disclosure**

The National Audit Office guides and advises those subject to the disclosure obligation in filing the election funding disclosure and provides information actively on the important time limits on its website and on social media.

The National Audit Office provides information on the possibility of filing a voluntary advance disclosure of election campaign funding and on the last date of filing it. Once the election results have been confirmed, the National Audit Office sends guidelines for filing the actual election funding disclosure to all actors subject to the disclosure obligation. Candidates and those subject to the disclosure obligation may contact the National Audit Office's telephone service for advice and guidance on weekdays from 10 am to 2 pm. The oversight of election campaign funding can also be contacted by email.

### **3.4 The National Audit Office publishes the election funding disclosures in the vaalirahoitusvalvonta.fi online service**

Election funding disclosures are public, and anyone has the right to view them. The disclosure obligation increases the amount of publicly available information on the candidates' possible ties to third parties.

The National Audit Office ensures the openness and transparency of election campaign funding by maintaining the vaalirahoitusvalvonta.fi online service and publishing the advance disclosures and election funding disclosures it receives in the service as soon as they are received. The disclosures remain available to the public in the online service for the five-year period defined in the Act on a Candidate's Election Funding, starting from the confirmation of the election results.





## 4 Observations in the oversight of the 2025 municipal elections

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In 2025, county and municipal elections were held simultaneously in Finland for the first time. The election day was 13 April 2025. The simultaneity of the county and municipal elections has been considered in the Act on a Candidate's Election Funding. Under the Act on a Candidate's Election Funding, a candidate who has been standing for election simultaneously in both county elections and municipal elections but has been elected in only one of them is obliged to disclose their election funding for both elections. In this case, the candidate files one disclosure including information on their election funding in both elections.

A candidate subject to the disclosure obligation who has filed one disclosure on their election funding in both elections is referred to in this report as a dual candidate.

Under the Act on a Candidate's Election Funding, those elected as municipal council members or alternate members in municipal elections must disclose their election campaign funding and costs to the National Audit Office. The Act defines the type of campaign funding that may not be accepted and provides for an obligation to name the donors of campaign contributions if the value of the contribution in municipal elections is at least EUR 800. Dual candidates are subject to the lower limit for campaign contributions applied in municipal elections, and they, too, must name the donors of campaign contributions if the value of the contribution is at least EUR 800. Under the Act on a Candidate's Election Funding, the discloser is responsible for the content of their election funding disclosure.

The Act on a Candidate's Election Funding was amended in the summer of 2025, and the amendments entered into force on 1 July 2025. The amending provisions were not yet applied in the 2025 county and municipal elections, which were held on 13 April 2025. The legislative amendments that entered into force in July are discussed in chapter 6 of this report.

The oversight activities of the National Audit Office in the municipal elections included comparison of the information contained in the disclosures it had received with the information required under the Act on a Candidate's Election Funding. The main focus in the oversight was on compliance with the disclosure obligation as referred to in the Act on a Candidate's Election Funding. The National Audit Office sought thus to ensure that all candidates subject to the disclosure obligation filed the statutory election funding disclosure. The National Audit Office also verified that the disclosures did not contain any essential calculation errors or technical errors.

After examining the disclosures, the additional information provided by the disclosers and the additions made by them, the National Audit Office is not aware of any matters on the basis of which it would have any reason to doubt the accuracy of the disclosures.

## 4.1 Election funding disclosures and persons subject to disclosure obligation

Elected municipal council members or alternate members must file an election campaign funding disclosure. They are thus obliged to disclose their election campaign funding. If a person subject to the disclosure obligation has been standing for election simultaneously in both the county elections and the municipal elections but has been elected in only one of them, the candidate is obliged to disclose their election funding in both elections (dual candidate). In this case, the person files one disclosure including information on their election funding in both elections.

In the 2025 municipal elections, the number of persons subject to the disclosure obligation was 16,388. The number of persons subject to the disclosure obligation regarding the municipal elections only was 11,537. Thus, 4,851 persons, or 30 per cent, were dual candidates, i.e. they were obliged to disclose their election funding for both the county elections and the municipal elections.

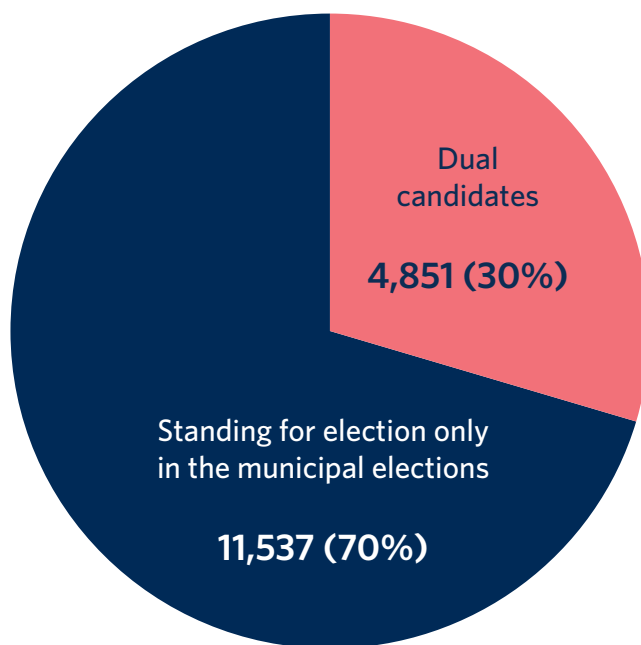


Figure 3: Persons subject to the disclosure obligation in the municipal elections in 2025

According to the Act on a Candidate's Election Funding, a discloser in municipal elections can submit a written assurance that their election campaign funding has remained below EUR 800. In the 2025 municipal elections, a total of 8,887 disclosers, i.e. 54 per cent of all disclosers, submitted such a written assurance. A written assurance can be submitted by a person who is subject to the disclosure obligation regarding their election funding only in the municipal elections. Dual candidates are not entitled to submit a written assurance but must always file a detailed election funding disclosure.

The majority of those subject to disclosure obligation filed the election funding disclosure by the time prescribed.



All persons subject to the disclosure obligation in the 2025 municipal elections have filed the election funding disclosure referred to in the Act on a Candidate's Election Funding. Of the persons subject to the disclosure obligation, 13,996 , i.e. 85 per cent, filed the disclosure by the time prescribed, i.e. 16 June 2025. Thus, 2,392 disclosers, i.e. 15 per cent, filed their disclosure only after the time prescribed. Some of the disclosers filed their disclosure after the time prescribed but before the first reminder was sent.

**15%** of the disclosers failed to file the disclosure by the prescribed time

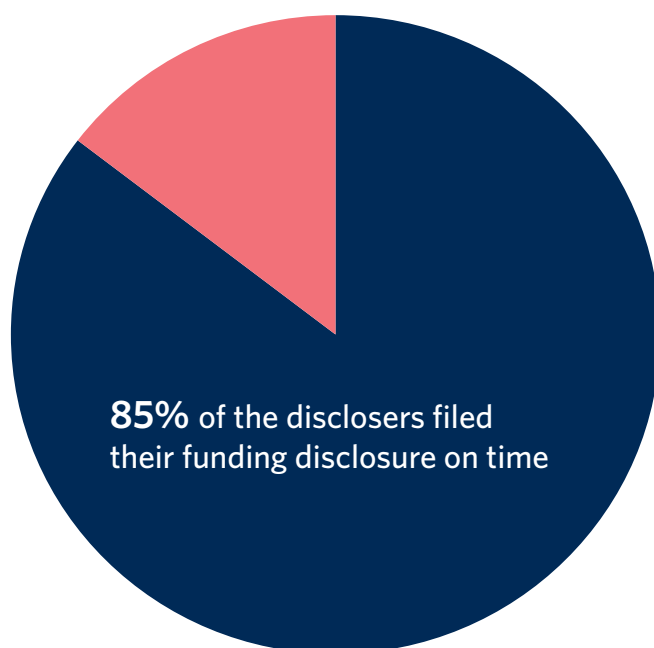


Figure 4: Compliance with the time prescribed for filing disclosures in the 2025 municipal elections.

1,708 disclosers, i.e. about 10 per cent of all disclosers supplemented or modified the information in their disclosure after it had been filed.

After examining the disclosures and the additions made by the disclosers, the National Audit Office is not aware of any matters on the basis of which it would have any reason to doubt the accuracy of the disclosures.

The advance disclosures and actual election funding disclosures filed by the persons subject to the disclosure obligation will remain available to the public for a period of five years, until 16 April 2030, after which they will be permanently archived.

## 4.2 Advance disclosures of election funding

In the 2025 municipal elections, advance disclosures were to be filed no later than on 12 April 2025, i.e. the day before the election day. The advance disclosure contains the plan for election campaign funding and expenses, and it is based on an assessment produced at the time of the disclosure.

An advance disclosure of election funding had to be submitted election-specifically, i.e. separately for the county elections and the municipal elections, even if the candidate had been standing in both elections. The Act on a Candidate’s Election Funding does not contain similar wording regarding advance disclosures as it does for election funding disclosures, according to which candidates should file one disclosure including information on their funding in both elections.

An advance disclosure was filed by the time prescribed by a total of 9,643 candidates, i.e. 32 per cent of all candidates (29,950). Of the persons subject to the disclosure obligation, i.e. of the candidates elected as municipal council members or alternate members, 5,433 (33 per cent) filed an advance disclosure.

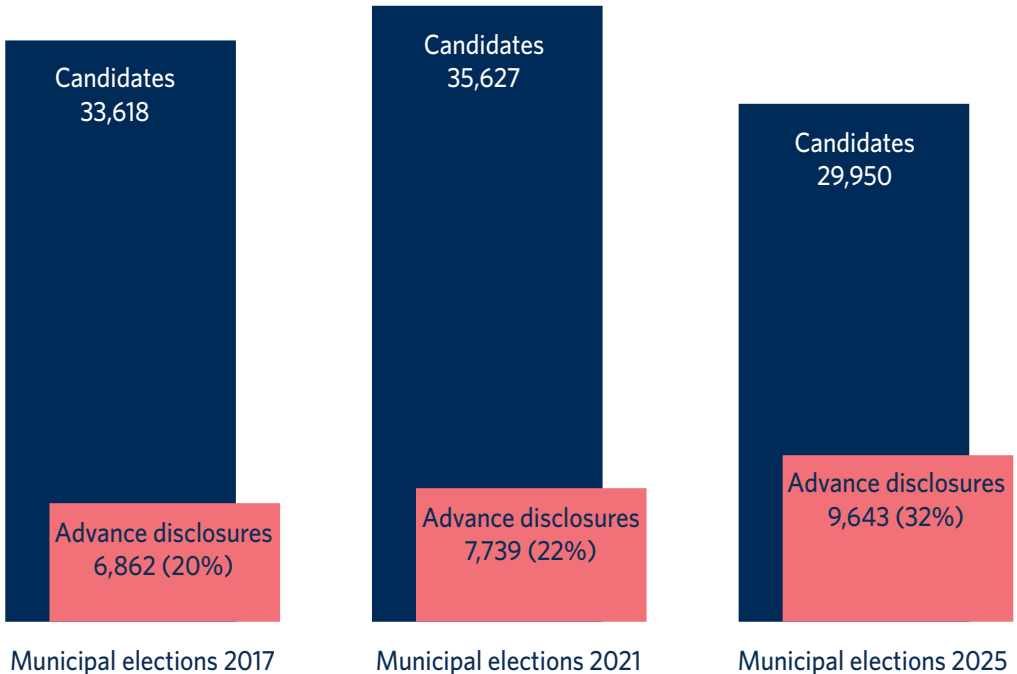


Figure 5: Advance disclosures filed by candidates in the 2017, 2021 and 2025 municipal elections.

By filing an advance disclosure, a candidate can inform their voters transparently before the election day of the sources of their funding. In the 2025 municipal elections, 32 per cent of the candidates filed an advance disclosure. The number of advance disclosures filed increased compared with the 2021 municipal elections, when 22 per cent of all candidates filed an advance disclosure. In the 2021 municipal elections, a total of 22 per cent of all candidates filed an advance disclosure.

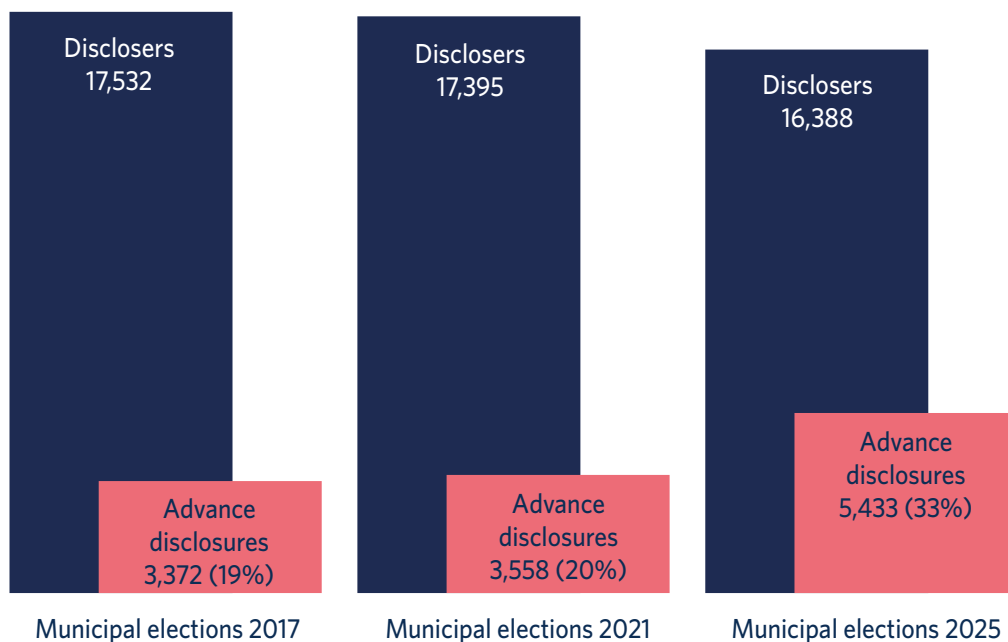


Figure 6: Advance disclosures filed by those subject to the disclosure obligation in the 2017, 2021 and 2025 municipal elections.

All advance disclosures filed by the time prescribed have been published in the vaalirahoitusvalvonta.fi online service. The advance disclosures filed by the persons subject to the disclosure obligation remain available to the public for a period of five years, until 16 April 2030. Advance disclosures by other candidates were kept available in the online service of the oversight of election campaign funding for 30 days from the confirmation of the election results. These disclosures were deleted on 16 May 2025.

### 4.3 Reminders of filing the election funding disclosure

The majority of those subject to disclosure obligation filed the election funding disclosure by the time prescribed. If the disclosure had not been filed by the time prescribed, the National Audit Office sent a reminder to the person subject to the disclosure obligation to file the disclosure by a new time limit.

The first reminder to file an election funding disclosure was sent to 2,331 persons subject to the disclosure obligation, 579 (25 per cent) of whom were dual candidates. The dual candidates were thus obliged to disclose their election funding for both the county elections and the municipal elections. The time limit set in the reminder for filing the disclosure was 31 July 2025.

A second reminder was sent to the disclosers who had not filed their election funding disclosure after the first reminder. It was sent to 698 persons subject to the disclosure obligation, 147 of whom were dual candidates. The second reminder was sent on 7 August 2025, and 31 August 2025 was set as the new time limit.

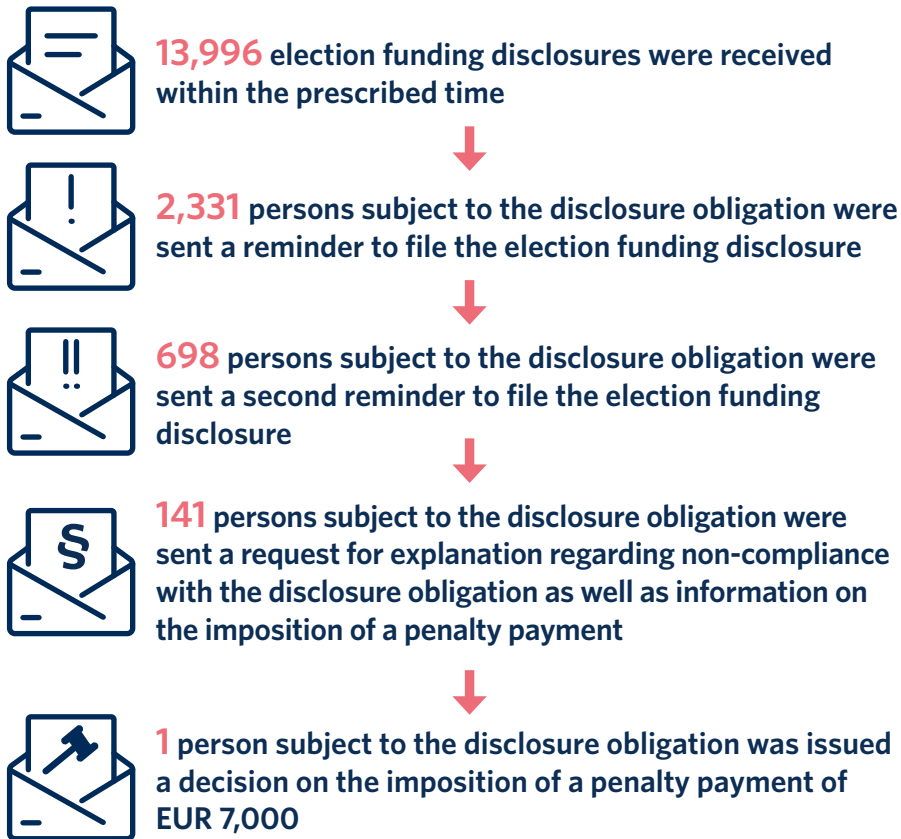


Figure 7: Reminders and hearings in the 2025 municipal elections.

#### 4.4 Imposition of a conditional fine for failure to file the election funding disclosure

After the time limit given in the second reminder, i.e. 31 August 2025, expired, some of the disclosers still had not filed the statutory election funding disclosure with the National Audit Office. The situation was deemed to meet the conditions laid down in section 10, subsection 2 of the Act on a Candidate’s Election Funding in such a manner that the National Audit Office was entitled to require these persons subject to the disclosure obligation to file their disclosures on pain of a penalty payment. In the case of the missing disclosures, the oversight thus proceeded to the procedure under the Act on Conditional Fines (1113/1990).

Prior to the imposition of a penalty payment, the disclosers concerned were given an opportunity to be heard, i.e. to provide an explanation (hearing of the party concerned). A total of 141 persons subject to the disclosure obligation were sent a request for comments prior to the imposition of a penalty payment. These notifications were served by bailiffs.

On the expiry of the time limit for the hearing stage, 1 October 2025, all disclosers except two had filed their election funding disclosure to the National Audit Office. One of the two missing disclosures arrived at the National Audit Office before the next stage of the penalty payment process was proceeded to.

In the 2025 municipal elections, a penalty payment was imposed on one person subject to the disclosure obligation to compel submission of the election funding disclosure. The penalty payment was EUR 7,000. The disclosure in question was filed with the National Audit Office before it was necessary to proceed to the next stage in the penalty payment process.

By the time this report is submitted, all the persons obliged to file election funding disclosures in the 2025 municipal elections have filed the disclosure referred to in the Act on a Candidate’s Election Funding.

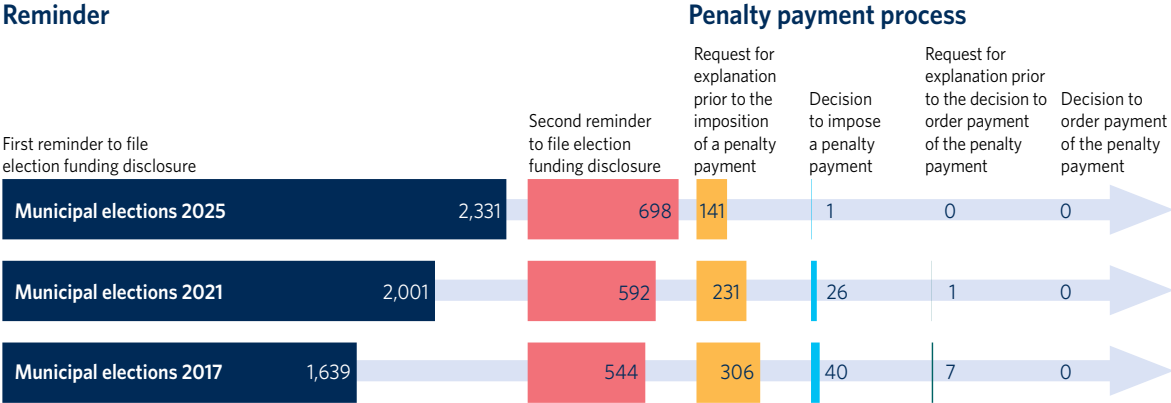


Figure 8: Reminders and hearings in the 2017, 2021 and 2025 municipal elections.



## 5 Election funding for the 2025 municipal elections in euros



The aim of the Act on a Candidate's Election Funding is to increase the transparency of election funding and the amount of information on the candidates' possible ties to third parties. In addition, the Act aims to curb the increase in the candidates' campaign costs.

Based on the election funding disclosures, the oversight of election campaign funding compiled summary data in euros on the election funding in the 2025 municipal elections. The figures are based on the election campaign funding disclosures of the persons subject to the disclosure obligation, and therefore they do not cover the election campaign funding of all candidates.

### 5.1 Total funding, own funds and outside contributions

Based on the election funding disclosures, the total election funding of those subject to the disclosure obligation in the 2025 municipal elections amounted to EUR 10.2 million. Outside contributions received by the disclosers for their election campaigns amounted to EUR 4.1 million, i.e. 40 per cent of the total funding. Of the total funding, EUR 6.1 million, i.e. 60 per cent, consisted of the candidates' own and their support associations' funds and loans.

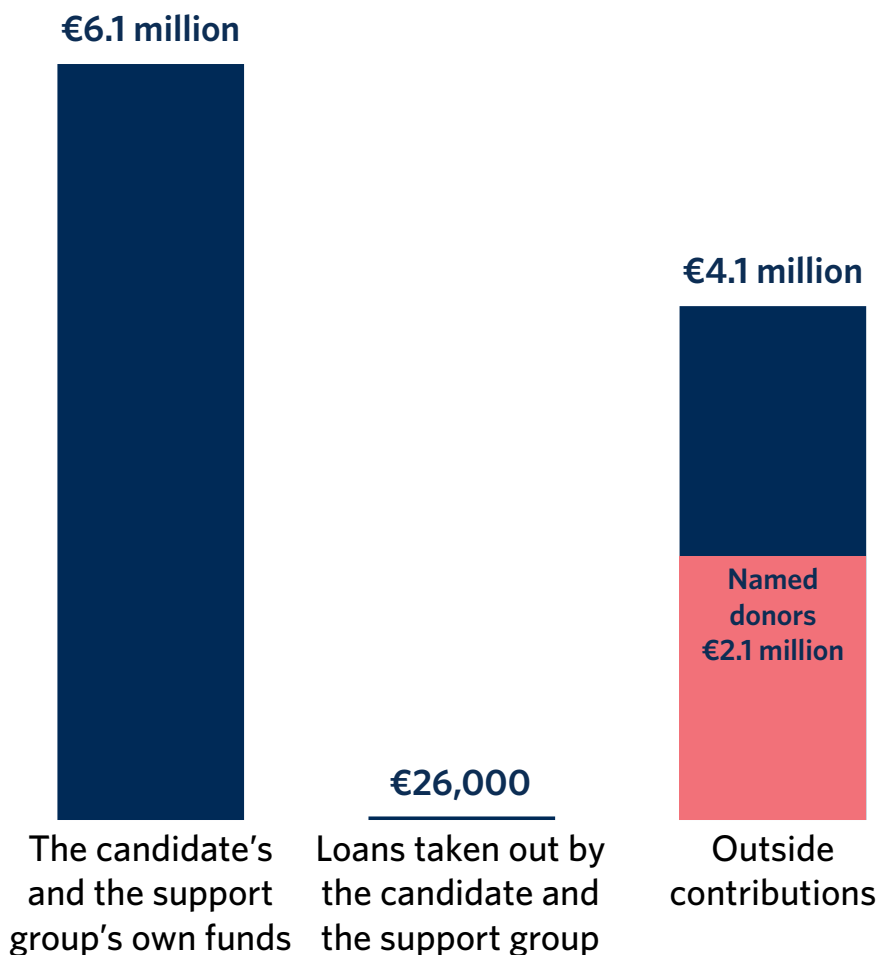


Figure 9: Election campaign funding of the persons subject to the disclosure obligation in the 2025 municipal elections: own funds, loans and outside contributions.

## 5.2 Donors of outside contributions must be named in the election funding disclosure

In municipal elections, the election funding disclosure must specify an individual contribution and the name of the donor if the value of the contribution is at least EUR 800, even in the case of a dual candidate.

Based on the election funding disclosures, the persons subject to the disclosure obligation in the 2025 municipal elections received a total of around EUR 4.1 million in contributions from donors outside the campaign. The donors named in the election funding disclosures accounted for approximately EUR 2.1 million (50 per cent) of these outside contributions.

### 5.3 Campaign costs

Based on the election funding disclosures, the campaign costs in the 2025 municipal elections totalled EUR 10.0 million. The average campaign costs, i.e. costs per discloser, were thus around EUR 614. The average campaign costs of election campaigns increased by around 36 per cent compared with the 2021 municipal elections. In the 2021 elections, the average campaign costs were EUR 451.

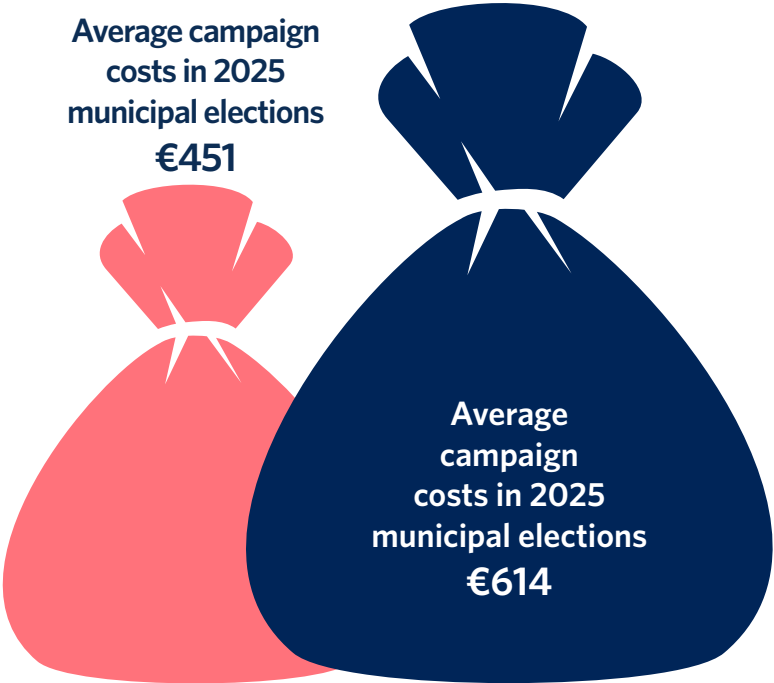


Figure 10: Average campaign costs of disclosers (costs per discloser) in the 2021 and 2025 municipal elections.



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

### 6.1 The Act on a Candidate's Election Funding was amended on 1 July 2025

During the parliamentary term 2019–2023, a reform of the legislation on political party and election campaign funding was prepared. The work resulted in government proposal 254/2022 on the amendment of the Act on a Candidate's Election Funding and the Act on Political Parties. 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.

A government proposal to Parliament (HE 190/2024) on the amendment of the Act on a Candidate's Election Funding, the Act on Political Parties, the Election Act and the Act on Citizens' Initiatives was published in November 2024. The proposal is based on the Government Programme of Prime Minister Petteri Orpo's Government and partly on the lapsed government proposal 254/2022. On the basis of the government proposal, the Act on a Candidate's Election Funding was amended on 1 July 2025.

One significant change is that, in future, the lender must also be disclosed in the election funding disclosure if the loan is significant. A significant loan is considered to be a loan of at least EUR 1,100 in municipal elections and a loan of at least EUR 2,000 in other elections. In addition, guarantees and third-party pledges related to loans must be disclosed. If the loan is granted by a credit institution, it is sufficient to disclose that the lender is a credit institution, and it is not necessary to specify the credit institution that has granted the loan.

The National Audit Office considers that the obligation to disclose the lenders of significant loans, which has been added to the Act on a Candidate's Election Funding, is one of the most important legislative amendments. Above, all, the amendment will increase the transparency of election campaign funding. It eliminates the most prominent possibility of circumventing the law and brings loans as a means of funding political activities more in line with other limitations in euro set for election campaign funding.

When the Act on a Candidate's Election Funding was updated in July 2025, the minimum values of contributions to be disclosed separately in the election funding disclosure were raised. In future, each individual contribution and its donor must be disclosed if the value of the contribution is at least EUR 1,100 in municipal elections and at least EUR 2,000 in other elections. The minimum amounts of contributions to be disclosed sepa-

rately were EUR 800 in the 2025 municipal elections and EUR 1,500 in the 2025 county elections. The limit for contributions to be separately disclosed in the case of dual candidates changed from EUR 800 to EUR 2,000 as a result of the legislative amendment in 2025. Thus, in future, a dual candidate can receive 150 per cent more outside funding without having to name the donor in the election funding disclosure.

The purpose of the laws governing political funding is to improve the transparency of election campaign funding, to provide more information on candidates' possible ties to third parties, to prevent inappropriate ties to third parties and to curb the increase in election campaign costs. The National Audit Office considers that election campaign funding should be as transparent as possible and the limits of support to be separately disclosed should rather be lowered. The National Audit Office has therefore pointed out already in its earlier reports that the lower limit for support to be separately disclosed should be lowered.

## 6.2 Shortcomings in the oversight mandate

The National Audit Office oversees election campaign and political party funding within the limits of the mandate granted 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 restrictions concerning the oversight can therefore significantly limit the implementation of transparent election campaign and political party funding within the meaning of the law.

### Comparative information would enhance the oversight

As part of its oversight task in the 2025 county and municipal elections, the National Audit Office could, at its discretion, request disclosers to provide additional information and clarifications so that it could verify the accuracy and completeness of the election funding disclosures. However, the obligation to provide information applies only to the actor subject to the disclosure obligation, 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 to verify the accuracy of the disclosures.

In its reports, the National Audit Office has highlighted its limited rights to obtain information. In the current situation, the National Audit Office has no right to request additional information from the actors that supported the campaign financially or that provided services or products for the campaign. The Organization for Security and Co-operation in Europe (OSCE) and the Parliamentary Audit Committee have also, years ago, paid attention to the National Audit Office's limited rights to obtain information.

The National Audit Office is almost entirely dependent on the information provided by the candidate in cases where there is reason to suspect that the candidate's election funding disclosure is inaccurate or incomplete in essential parts. This hampers effective oversight significantly. It has also led to a situation where, for example, an individual media company may have more information about the size of a candidate's election campaign than the public authority responsible for the oversight.

## Only minor sanctions for breaches of the Act on a Candidate's Election Funding

As regards enhancing the implementation of the law, the only way comparable to a sanction under the current legislation is to impose a penalty payment, but its use is strictly limited. If a discloser fails to file the election funding disclosure despite being reminded to do so by the National Audit Office or if the disclosure is found to be inaccurate or incomplete in essential parts, the National Audit Office may require the discloser to file the disclosure or to correct the error or provide the missing information on pain of a penalty payment.

If a discloser fails to provide the requested additional information on the campaign funding or costs to the National Audit Office despite being requested to do so, the National Audit Office is not allowed to oblige them to do so under the Act on a Candidate's Election Funding. This also puts candidates in an unequal position. There is a risk that more and more candidates will invoke their right not to provide additional information, in which case the National Audit Office will be unable to oversee the contents of the disclosures.

Nor is the National Audit Office, under the Act on a Candidate's Election Funding, allowed to oblige those subject to the disclosure obligation to file a post-election report on the loans taken out for the election campaign. In parliamentary elections, county elections and European Parliament elections, a person subject to the disclosure obligation must, in a post-election report, disclose the amount of the loan taken out by the candidate or their support group for the election campaign and such contributions received from outside donors for the payment of the loan the value of which is at least EUR 1,500.

Section 4 of the Act on a Candidate's Election Funding describes limitations on the election funding received by a candidate and lists the donors from which it is forbidden to receive campaign contributions. However, there are no sanctions for breaching these limitations, and the oversight of the limitations is outside the scope of the National Audit Office's oversight tasks but falls under political responsibility. Under the current legislation, candidates do not, for example, have to repay a contribution from a donor expressly forbidden by law.

### The threshold for contributions to be separately disclosed should be lowered or removed in the case of legal persons

Under the amended Act on a Candidate's Election Funding (373/2025), a person subject to the disclosure obligation must separately disclose each individual contribution and its donor if the value of the contribution is at least EUR 1,100 in municipal elections and at least EUR 2,000 in other elections. In the 2025 elections, the corresponding limits were EUR 800 and EUR 1,500. As a result of the legislative amendment, the limit for support to be separately disclosed in the case of dual candidates, i.e. candidates standing in both the municipal elections and the county elections, increased from EUR 800 in 2025 to EUR 2,000.

Removing or lowering the lower limit for contributions to be separately disclosed in the case of legal persons would increase the transparency of political funding.



During the previous 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 threshold for disclosing the names of legal persons providing campaign contributions should be lowered. This proposal was dropped during the legislative drafting, but the National Audit Office still regards it as a necessary amendment. The obligation to disclose would apply only to legal persons, and therefore it does not involve any problems in view of the protection of privacy. In any case, based on experiences gained from the oversight, lowering the threshold would significantly increase transparency in both the sources of political funding and any irregularities associated with it.

Based on the election funding disclosures, the persons subject to the disclosure obligation in the 2025 municipal elections received a total of around EUR 4.1 million in contributions from donors outside the campaign. The donors named in the election funding disclosures accounted for approximately EUR 2.1 million, i.e. around 50 per cent, of these outside contributions. The share of named donors of outside contributions would be around EUR 1,3 million (32 per cent) if the limits of support to be separately disclosed were EUR 1,100 and EUR 2,000.

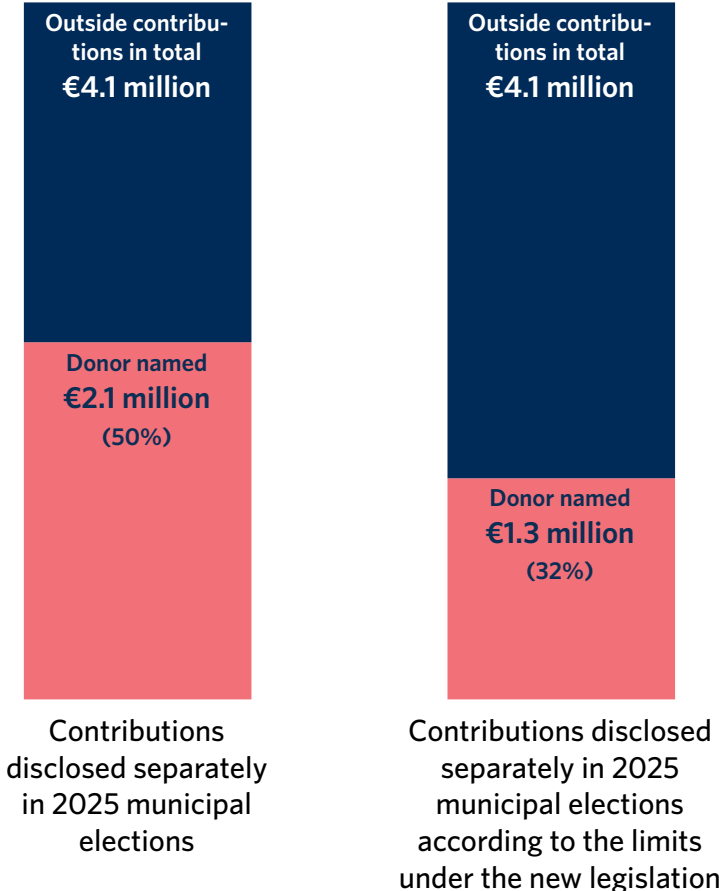


Figure 11: Named donors, potential development based on new legislation.

### 6.3 Legislation should be further harmonised as regards county and municipal elections

The Act on a Candidate's Election Funding should be further harmonised and clarified with regard to county and municipal elections held at the same time. After the 2025 legislative amendment, the limit for support to be disclosed separately in the election funding disclosure is EUR 2,000 in county elections and EUR 1,100 in municipal elections. The limit for dual candidates is EUR 2,000.

The Parliamentary Audit Committee considers (TrVL 1/2025 vp) that uniform lower limits for disclosure obligation would reduce the possibility of confusion and help clarify the situation.

The National Audit Office considers that the situation would be clarified if the lower limit for contributions to be disclosed separately were the same for all persons subject to the disclosure obligation in county and municipal elections held at the same time. The transparency of election funding would be enhanced if the limit for contributions to be disclosed separately were no higher than the lower limit applied in municipal elections, i.e. EUR 1,100 (as from 1 July 2025). The National Audit Office considers that the lower limit applied in municipal elections, i.e. EUR 1,100, should also be applied to the disclosure of lenders of loans in simultaneous county and municipal elections. In this case, the lower limit would be the same for all candidates in elections held at the same time.

The National Audit Office considers that the Act on the Candidate's Election Funding should be specified in such a manner that the advance disclosure of dual candidates in simultaneous county and municipal elections would be drawn up on the same principles as the actual election funding disclosure. A candidate standing for election simultaneously in county elections and municipal elections would then file one advance disclosure containing information on their campaign funding in both elections.

Section 11a of the Act on a Candidate's Election Funding provides for a post-election report on campaign loans. If a person subject to the disclosure obligation or their support group has taken out a loan to cover election campaign costs, the discloser should file a post-election report to the National Audit Office on the loan. The post-election report should specify the loan amount and any contributions from outside donors for repaying the loan if the contribution is at least EUR 1,500. The National Audit Office considers that the post-election report should follow the same thresholds for disclosing contributions from outside donors to repay the loan as the actual election funding report.



# References

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- 1 Act on a Candidate's Election Funding 273/2009.
- 2 Report PeVM 2/2009 vp of the Constitutional Law Committee.
- 3 Government proposal to Parliament for the Act on a Candidate's Election Funding and certain acts related to it (HE 13/2009).
- 4 Act on a Candidate's Election Funding 273/2009, sections 5 and 10.
- 5 Act on a Candidate's Election Funding 273/2009, section 8.
- 6 Act on a Candidate's Election Funding 273/2009, section 11.
- 7 Act on a Candidate's Election Funding 273/2009, section 2.
- 8 Act on a Candidate's Election Funding 273/2009, section 6.
- 9 Act on a Candidate's Election Funding 273/2009, section 6.
- 10 Act on a Candidate's Election Funding 273/2009, section 4.
- 11 Act on a Candidate's Election Funding 273/2009, section 4.
- 12 Act on a Candidate's Election Funding 273/2009, section 4.
- 13 Act on a Candidate's Election Funding 273/2009, section 6.
- 14 Act on a Candidate's Election Funding 273/2009, section 4.
- 15 Act on a Candidate's Election Funding 273/2009, sections 5-8.
- 16 Act on a Candidate's Election Funding 273/2009, sections 8 and 10.
- 17 Act on a Candidate's Election Funding 273/2009, sections 6, 8 and 10.



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**NATIONAL AUDIT OFFICE OF FINLAND**  
PORKKALANKATU 1, P.O. BOX 1119, 00101 HELSINKI

tel. +358 9 4321 | [www.vtv.fi](http://www.vtv.fi) | @VTV\_fi