



MINISTRY OF FINANCE

Proposed Government Premises Strategy 2020



Working group
memorandum
on Government
Premises
Strategy update

2a/2014

Budget issues



MINISTRY OF FINANCE

Proposed Government Premises Strategy 2020

Working group memorandum on Government
Premises Strategy update



441 729
Print product

MINISTRY OF FINANCE

PO Box 28 (Snellmaninkatu 1 A) FI-00023 GOVERNMENT

FINLAND

Tel. +358 295 16001

Internet: www.financeministry.fi

Layout:

Government Administration Department / Information Support and Publications Unit /Pirkko Ala-Marttila

Description page

| | | |
|--|--|----------------------------|
| Publisher and date | Ministry of Finance, July 2015 | |
| Author(s) | Pauliina Pekonen Working Group tasked with Updating Government Premises Strategy | |
| Title of publication | Proposed Government Premises Strategy 2020, Working group memorandum on Government Premises Strategy update | |
| Publication series and number | Ministry of Finance publications 2a/2014 | |
| Distribution and sale | The publication can be accessed in pdf-format in Finnish at www.vm.fi/julkaisut . | |
| Printed by | | |
| ISBN 978-952-251-705-0 (print.) ISSN 1459-3394 (print.) ISBN 978-952-251-706-7 (PDF) ISSN 1797-9714 (PDF) | No. of pages 56 | Language English |
| <p>Abstract</p> <p>The Working Group has completed its update of the 2005 Government Premises Strategy and submits the following key proposals:</p> <ul style="list-style-type: none"> - The Government Premises Strategy is aimed at maintaining continued access to premises that support effective performance. Development efforts are focused on improving performance and cost effectiveness in the workplace. All facilities and premises in use are designed with health and safety as well as government's overall benefit and social responsibility in mind. - Today's changing workplace requires environments that support collaboration and that provide facilities for both teamwork and jobs requiring focus and concentration. Activity-based offices support new and changing ways of working and therefore are the standard way of organising office facilities. The same tools are used in remote work. The premises can be easily converted to different uses and to changes in work itself. - Ministries, government agencies and departments are keenly aware of the changes resulting from new ways of working and technology and will prepare for these changes in advance. The management of space is an integral part of general and performance management as well as of operational and financial planning and monitoring. The HTH Information Service maintains up-to-date records on the facilities and space in use. - Steps will be taken to improve the efficiency of space use and capacity utilisation. The targets for purchased or renovated office space is 18 m²/FTE and for newly constructed buildings 15 m²/FTE. To improve the efficiency of space use in other than office facilities, efficiency targets will be set separately for specific branches (courtrooms, prisons, barracks) and for different types of facilities across branches (laboratories, educational facilities, warehouses). - Decision-making on premises shall be based on overall economic criteria. Where possible preference is given to facilities owned or rented by government. In the case of rental premises it is recommended that the letting is done via Senate Properties. The shared use of space shall be increased. This requires common health and safety procedures, for instance. - As a rule rental agreements shall be made for a maximum period of 10 years, in the case of newly constructed buildings for 15 years. Access to public transportation shall be considered in the choice of premises, and activities shall be relocated outside the most expensive city centre zones. Rental premises must be energy class D. Great caution shall be exercised in the construction of new premises. | | |

For the Ministry of Finance

On 1 November 2012, the Ministry of Finance set up a working group to update the Government Premises Strategy. The role of the working group was to make a proposal for updating the Government Premises Strategy taking into account the Council of State's decision in principle for its property strategy (21.12.2010), the Cabinet Committee on Economic Policy's civil servants' working premises, special premises and the policies regarding rental agreements, the position of Senate Properties position as an expert, in-house body, objectives established by national and EU directive regarding facilities and energy efficiency and:

- The common premises data required by Parliament regarding premises used by the government – reducing operating costs
- accelerated changes in operations, working habits and information technology
- security requirements for premises and preparedness
- The working group can also propose updates in other areas they regard as critical. The steering group for the project is the premises administration committee established by the Ministry of Finance.

The working group is chaired by Pauliina Pekonen, Consulting Officer at the Ministry of Finance and the members are Jukka Aalto, Director-General at the Ministry of the Interior, Heikki Hovi Ministerial Adviser at the Prime Minister's Office, Riitta Juutilainen Director, Facility Services at the Tax Administration, Antti Kivipelto Unit Director at the Ministry of Defence, Juha Lemström Director at Senate Properties, Liisa Munsterhjelm Building Counsellor at the Ministry of Education and Culture, Matti Pulkkinen Ministerial Adviser at the Ministry of Social Affairs and Health, Juha Sarkio Director at Tekes and Hanni Sippo Director, Real Estate Unit at the Ministry for Foreign Affairs. Tanja Rytönen-Romppanen, Senior Expert at Senate Properties was secretary to the working group and the assistant was Reettasisko Pakkala from the Ministry of Finance until 31 May 2013.

The period of office of the working group was from 1 November 2012 until 30 April 2013. The period was extended until 30 June 2013. During this time the working group met ten times. The working group heard from the following experts Joni-Marko Laine and Anne Sundqvist from Senate Properties, Riitta Lahtis and Jessica Niemi from KTI Kiinteistötieto Oy, Valtteri Hongisto from the Finnish Institute of Occupational Health, Helena Kinnusta from RAKLI ry and Aku Hilve from the Ministry of Finance.

Once its work is complete the working group will submit its report to the Ministry of Finance.

Helsinki 14 January 2014



Pauliina Pekonen



Jukka Aalto



Heikki Hovi



Riitta Juutilainen



Antti Kivipelto



Juha Lemström



Liisa Munsterhjelm



Matti Pulkkinen



Juha Sarkio



Hanni Sippo

Contents

| | |
|--|----|
| For the Ministry of Finance | 7 |
| Introduction and main objective of the new premises strategy | 11 |
| PART I: GENERAL | 13 |
| 1 Government premises administration | 13 |
| 1.1 Government premises and their acquisition..... | 13 |
| 1.2 Internal rentals system, rental models and rent determination..... | 14 |
| 2 Implementation of the government premises strategy (2005) | 17 |
| 2.1 Development in premises costs and use..... | 18 |
| 2.2 Development of Senate Properties' role..... | 18 |
| 2.3 Indoor air questions and combatting the grey economy..... | 19 |
| 3 Main changes in operating environment | 21 |
| 3.1 Electronic transactions..... | 21 |
| 3.2 Technological solutions and multi-location work..... | 22 |
| 3.3 Changes in the workforce..... | 23 |
| 3.4 Environment and reducing energy consumption..... | 23 |
| 4 Comparisons internationally and with the private sector | 25 |
| 4.1 International comparison..... | 25 |
| 4.2 Comparison with the private sector in Finland..... | 26 |
| 5 Government premises strategies and concepts | 29 |
| 5.1 Government offices' premises strategies and premises management..... | 29 |
| 5.2 Examples of government agencies' premises strategies and concepts..... | 30 |
| 5.3 Examples of concepts in working premises (specialised premises)..... | 33 |

| | |
|---|-----------|
| PART II: PROPOSAL FOR THE GOVERNMENT PREMISES STRATEGY | 35 |
| 6 Target for 2020 – from working premises to working environments | 35 |
| 7 Implementation, monitoring and reporting of strategy | 43 |
| | |
| APPENDIX 1: Concepts applied | 45 |
| APPENDIX 2: Procedures in government premises acquisition | 47 |
| APPENDIX 3: Cost responsibility for temporary accommodation | 49 |
| APPENDIX 4. Specifications for Government premises management (HTH) Information Services | 52 |
| APPENDIX 5: Premature termination of rental agreements in certain situations | 54 |

Introduction and main objective of the new premises strategy

The Government Premises Strategy was drawn up in 2005. Its main objective was to formulate policy at governmental group level for objectives and procedures regarding premises that would take changes in the working environment into account. The objective is to improve the working environment of government agencies and departments so that the premises support operations cost effectively and that the overall benefit of the government community and the social responsibility of operations is ensured. The contents of the policies follow the principles that the Cabinet Finance Committee has established for premises related issues in their consideration of the subject. The policies are based on the Government Decree on the Ministry of Finance (610/2003) which defines the general direction of the organisation of premises as the role of the ministry, and the Government Decree on the Acquisition, Possession and Management of State Real Estate Assets (1070/2002).

The aim of the premises strategy is to have a government administration that functions consistently and an emphasis on corporate governance. In order for premises and facilities management to support working in accordance with the strategy, it stipulates as objectives:

- to improve and support working efficiency and productivity (including by making working processes more effective),
- to support implementation of organisations' strategies and the achievement of long term goals,
- increase the efficiency of premises (m^2/person , $\text{€}/\text{m}^2$, $\text{€}/\text{year}$) and the efficiency of government capital use,
- to increase the flexibility of premises as the number of employees decreases and working processes change.

The starting points for the 2005 premises strategy from the government community's perspective (the corporate perspective) were also the government's internal centralised premises expert and acquisition services which are delivered by Senate Properties. In addition, it was considered that it was not appropriate for the government to commission new premises that the government would own or rent for its own use in a situation where it was possible to rent premises from external parties on more advantageous terms and under conditions that guaranteed competitiveness. Concentration of premises services aimed for high quality and smooth-running service processes as well as benefitting from innovation and best

practice in government administration. From the perspective of social and societal responsibility aspects of premises, the premises strategy policy was that premises should be an active part of personnel policy, they should be healthy, safe and pleasant and that government premises solutions should promote balance in local markets.

The main objectives and principles of the premises strategy drawn up in 2005 referred to above are still current. The objective of the updated strategy presented here is to complement and refine the previous policies as well as partly to establish new and more demanding goals for premises. The particular policies that require supplementing are those regarding new working habits, the development of the working environment, improving the efficiency of the use of space and that way it is calculated, as well as taking into account Senate Properties in-house status and the stricter energy efficiency requirements from the EU and national level. Implementation and monitoring of the strategy are also presented for approval. Appendix 1 contains a summarised description of the concepts used in the strategy.

One of the tools for implementing the premises strategy is the rental system used for the government's own properties as well as concentrated real estate ownership which links the premises strategy to the government's real estate strategy. In brief, it can be said that while the real estate strategy is driven by ownership (providing premises), the intention of the premises strategy is to guide its use (demand for premises). The Council, of State made a policy decision concerning government property strategy on 21 December 2010. The property strategy is meant to serve as an instrument in harmonising the steering of corporate governance of state real estate assets and to strengthen state ownership policy. The objective of the new premises strategy is to complement that policy by establishing common approaches to the use and acquisition of premises.

The working group's memorandum is divided into two parts. Part I presents the current situation regarding government premises administration, the implementation of the 2005 strategy and change in the working environment and shows some comparisons internationally and with the private sector in Finland. In addition, developments related to premises made in government departments are looked at. Part II comprises the proposal for the updated Government Premises Strategy for 2020 and its monitoring.

PART I: GENERAL

1 Government premises administration

1.1 Government premises and their acquisition

In 2013, the government was using about 6.3 million square metres of different kinds of premises. Offices accounted for about one third of this and the remaining two thirds were official or special premises such as court rooms, prisons, exhibition space in museums, command, warehousing and other special premises for the armed forces, inspection facilities for customs and research institutes' laboratories. Government offices premises are mainly used by the armed forces who use almost half of the total number of square metres of office space.

Figure 1. Offices by government department

| | Total office space (m ²) |
|--|--------------------------------------|
| Government departments | 6 294 498 |
| Prime Minister's Office | 19 560 |
| Ministry for Foreign Affairs | 37 826 |
| Ministry of Justice | 722 122 |
| Ministry of the Interior | 679 679 |
| Ministry of Defence | 3 067 113 |
| Ministry of Finance | 455 313 |
| Ministry of Education and Culture | 224 836 |
| Ministry of Agriculture and Forestry | 300 407 |
| Ministry of Transport and Communications | 80 200 |
| Ministry of Employment and the Economy | 509 290 |
| Ministry of Social Affairs and Health | 162 306 |
| Ministry of the Environment | 35 845 |

Source: HTH Information Service, June 2013

Government Decree 1070/2002 specifies the procedure for acquisition, management and maintenance of real estate assets. Government agencies and departments can make their own decisions independently, within their own operational budgets and subject to the operational and decision making powers set by their branch of the civil service, when the total rental commitment including VAT is less than EUR 5 million. Premises acquisitions in excess of this amount are decided by the ministry after they have received a statement of

approval from the Finance Committee. Premises can be acquired from the government's own stock or from external providers. However, the availability of premises from the government's own stock must always be checked before committing to rent from an external landlord. About 1/6 of the premises used by the government are rented from external landlords. For office premises, open market landlords' share is about one third. The procedure for acquiring government premises is described in more detail in Appendix 2.

Most of the premises own by the government are managed by Senate Properties who rents them to government agencies and departments. In accordance with the government's real estate strategy (Council of State decision in principle 21.12.2010) management of real estate assets will continue to be concentrated in the existing expert organisations which are Senate Properties for built real estate assets and Metsähallitus for areas of land, forest and water.

The Ministry for Foreign Affairs manages most of the government's real estate located abroad. The value of properties used by embassies and delegations is about EUR 260 million. There are also certain cultural and scientific institutes owned by the government that are located abroad.

1.2 Internal rentals system, rental models and rent determination

The government adopted the rentals system in 1995. In internal rentals, the user of the premises is responsible for all the costs of the premises (including interest on the capital and investments) as part of the rent. Premises costs of government-owned property can therefore be compared with rental properties from external providers and comparisons can also be made between different agencies. The goal of the rentals system is also to steer the user of the premises towards appropriate use of space as the premises costs are part of the government agencies' and departments' budgeted expenses for operating costs.

Before 1995, repair and renovation investments were paid annually from the government's budget to the National Board of Public Building and the other property management units that existed at the time for specified projects. In the same way, budgeted funds were granted to cover the costs of repair, maintenance and cleaning expenses. When the government's budget was tight, investments funded through the budget often had to be cut and necessary investments were postponed to the future. In the rentals system, investment costs are spread evenly in the form of rent across the whole rental period for which the tenant has responsibility for financing the investments. Investments are governed by the tenant's ability to commit to the rental expenses.

The most common form of rental for the government is a total rent where the landlord takes care of the repair and maintenance of the properties and the tenant takes care of property services related to their own use of the premises (e.g. cleaning and security services). After 1995, the Criminal Sanctions Agency (then known as the Prison Service) joined the rentals system in 2001, the armed forces in 2003 and the Border Guard in 2008. These organisations have traditionally had their own organisations to look after repair and maintenance as well as user services which is why the net rent system was used. In the net rent system, the owner of the property was responsible for financing investments and all

the repair and maintenance work related to the property was the responsibility of the tenant. The Ministry of Defence has an agency, the Construction Establishment of Defence Administration, which provides repair and maintenance services. The Criminal Sanctions Agency has made a strategic decision to transfer all prisons to the total rent model over the next few years. The National Board of Antiquities' property assets, which include the historically important cultural and exhibition premises, will join the rental system under the total rent model in 2014.

The basis of rental determination for the government's existing property portfolio is reasonable fair market rental level. The market rent for offices premises in particular has to be determined. The government's rent levels and maintenance costs are regularly compared against market costs. With new investments and renovations where particular account needs to be taken of the risks (e.g. user specific special premises, location), rent determination is based on capital costs, depreciation, premises-specific risks and estimated maintenance costs. The principles of rent determination are the same as in free-market rental agencies. The rents must cover the capital and maintenance costs including a return on the capital tied up in the premises.

2 Implementation of the government premises strategy (2005)

In recent years government operations and productivity have been developed particularly by utilising electronic services made possible by the development of information technology and also by examining operating methods and organisational structures. Since 2005, the number of people in government ministries, government agencies and departments has been reduced by about 40,000. A significant change was the reform of the universities in 2010 by which the universities became foundations and public sector institutes outside the government's budget. The reform reduced the government's number of employees by about 30,000 people and premises by about 1.8 million square metres. The newly reformed universities were capitalised by establishing three university property companies from the universities' premises managed by Senate Properties and by handing over 2/3 of the shares in these companies to the universities. Within government, operations were reorganised significantly by creating the Ministry of Employment and the Economy (previously the Ministry of Labour and the Ministry of Trade and Industry), reforming local government by grouping functions into provincial administration offices (AVI) and Centres for Economic Development, Transport and the Environment (ELY) as well as by merging the National Research and Development Centre for Welfare and Health and the National Public Health Institute of Finland to form the new National Institute for Health and Welfare (THL). Currently underway are the continuation of the reform of the Police Board's organisation, changes to the Judicial Administration's network of premises as well as reform of the Defence Administration. At the same time, there are organisational changes being made to the Ministry of Education and Culture's civil servants, of which the largest is making the Finnish National Gallery into a foundation from the beginning of 2014. The property of the National Gallery will however, remain with Senate Properties.

The impact of changing operations on premises in the civil service and in government agencies has been forecast and premises management strengthened by having their own premises strategies as well as premises and working environment concepts, to develop future working environment solutions for premises and work places. These are described in more detail in Chapter 3.

2.1 Development in premises costs and use

The government's premises costs in 2012 were estimated at about EUR 600 million (about EUR 7 200 per person).

In 2004, premises costs were about EUR 770 million (about EUR 6 200 per person). Direct comparison is made difficult by the organisational changes that had taken place in the interim as well as by the general increase in costs.

In 2010, the Ministry of Finance asked Senate Properties to launch the Government premises management (HTH) project, in cooperation with the ministries, government agencies and departments, to collect consistent and up to date data on all the premises used by government. The project has collected the government administration's rental agreements and information based on them about the premises used by the government and has also commissioned an Information Service which includes a tool for reviewing agencies' own premises and updating information, as well as the HTH Concern Channel which includes a summary and figures from all the government's premises. The premises information system is now at a stage where the system is almost fully implemented at the agency-specific level. Because of reorganisations, the adoption by the Police continued into 2013. The armed forces have not yet announced that they will adopt the system.

On the basis of the data gathered, the government's total use of space in 2013 (not including the armed forces) was an average of 55 m²/person. However, for office premises, the use of space was about 31 m²/person. In the Government Premises Strategy of 2005, the target set for use of space in office premises was 25 m²/person. Progress towards this target has been slow because the increased efficiency of use of space typically is achieved when properties are renovated or through organisational change or when other changes are made. Achieving consistent and comparable data has also required the development and commissioning of a joint system. The quality and coverage of the data in the HTH Information Service is at quite a good level, but the figures may still contain some inaccuracies regarding the definition of spaces.

2.2 Development of Senate Properties' role

Senate Properties is a state-owned commercial enterprise which operates outside the sphere of budget financing and its role, in accordance with the Act on Unincorporated State Enterprises (1062/2010), is to provide the government with premises services, manage the government's property assets and operate in accordance with commercial principles. It must cover its costs, take responsibility for the risks of its commercial property operations as well as fund the investments needed from the income it derives from rents and the sale of services. A reasonable return on capital invested (about EUR 3 billion) in its operations has been set and Senate Properties remits this to the government. The return on capital invested in Senate Properties' rental operations has been a little under 3.5% these last few years.

The 2010 Act on Unincorporated State Enterprises (1062/2010) confirmed Senate Properties' "in-house" status. Senate Properties' role is to provide the government, as its in-house service provider, with premises services and other services directly associated with premises to government agencies, departments and units. In accordance with the Act on Public Contracts, these services do not have to be put out to tender. As a state enterprise, Senate Properties does not compete for clients that are not part of the government administration. Premises are offered to parties that are not part of the government administration only when parts of the space in government properties are not needed by the government. The proportion of the total of Senate Properties' rental operations accounted for by external rentals is low (less than 10% in area).

After the new Act on Unincorporated State Enterprises took effect, the role of Senate Properties increasingly developed from the role of a property holder and developer in the direction of a provider of premises and working environment expert services as well. This can be seen particularly in the increase in workplace projects related to working environments that have been carried out with clients as well as the number of expert services contracts. Turnover in sub-letting (Senate Properties rents premises from the owner and lets them on to government agencies or offices) has increased from EUR 5 million in 2007 to the current figure of a little over EUR 30 million a year. The turnover from user services is about EUR 8 million a year. Some thirty expert services contracts are concluded each year. Demand for multi-faceted and innovative user service models as well as various turn-key solutions is growing.

Senate Properties' investments over the last few years have deliberately been focussed on property renovations (70 – 80% of investments) and the development of working environments. Another area of focus has been developments in both maintenance and construction aimed at improving the energy efficiency and the indoor air quality of our stock of properties.

2.3 Indoor air questions and combatting the grey economy

During the past five years, about EUR 100 million has been invested in sorting out problems with indoor air and improving energy efficiency in government-owned properties. Senate Properties, in co-operation with the Finnish Institute of Occupational Health, has developed a systematic operating model for dealing with indoor air issues. In addition, a preventive operating model for indoor air problems has been included in the maintenance of properties. In spite of the investments, indoor air issues still give rise to significant problems and need investments to sort them out. Of the 10,000 or so buildings owned by the state, indoor air problems have been identified in about 300 of them. On 24 March 2009, the Cabinet Committee on Economic Policy outlined the operating goals and cost responsibility for temporary accommodation in various circumstances where temporary accommodation was needed (Appendix 3). Among the different models of resolving indoor air problems in state premises, the main one is a policy of immediate intervention, i.e. action is taken right at the start of the problem situation.

Irrespective of the ownership of the premises, the government is responsible for the premises and premises services it uses. The government has focussed on combatting the grey economy these last few years. The property and construction sector as well as property services (cleaning, staff restaurant and similar fields) are regarded as being susceptible to the risk of economic crimes. Most frequently, criminality is linked to subcontractors used by co-operation partners and service companies. Senate Properties has adopted new operating guidelines for its co-operation partners to combat economic crimes. Attention has been paid to tightening contractual penalties so that the attraction of economic crimes is reduced. The risk of getting caught has been increased through co-operation with the tax authorities.

3 Main changes in operating environment

With respect to changes in the operating environment for government agencies and departments that were included in the Government Property Strategy of 2005, the factors that were addressed included the increased use of information technology, the ageing of the population and workforce, the reduction in availability of workforce and competition for labour as well as the sustainability of public finances. One of the key factors in the change ahead that was emphasised was increased flexibility and the effective utilisation of the government agencies' and departments' resources.

In 2013, the government's operating and working environments are still largely subject to the same changes. Operations and consequently premises are affected by structural changes in the government administration, the development of online services and concentration of services as well as the demands placed by sustainable development such as the national and EU level requirements for energy efficiency. The further increase in multiculturalism and well as the differences in age and life stage in the workforce are more pronounced than previously. The wishes of different generations for physical, virtual and social working environments provide challenges for organisations' working environment solutions and their management. Premises have more and more significance for the capability of the working community and staff working conditions as well as occupational wellbeing.

In 2013, Finland's public finances were in deficit for the fifth year running and in 2012 the national debt exceeded EUR 100 billion for the first time. The debt crisis confronting Europe, the age structure of the population and changes to the structure of business life in Finland predict economic growth below the long-term average in the near future and this will have a significant impact on government finances.

3.1 Electronic transactions

The increase in electronic transactions among the general public has been significant and the direction of development has affected the needs for premises. eGovernment in Finland has been well placed in several recent international comparisons. The underlying principle is that effective and secure public sector services are equally available to all. A particular national strength in confidence in networked services and data protection. Finns are used

to using the web to carry out transactions. The most used public sector online services are the municipalities' webpages, [mol.fi](#), [kela.fi](#) and [vero.fi](#).

The impact of the use of electronic transactions has been that the number of government agencies and their physical offices has been reduced and will be reduced further. Customer services in the future will place even more emphasis on electronic service models enabled by advanced technology and this will increase the multiplicity of access channels and reduce the need for premises. However the redesigned customer service models set their own requirements for premises solutions. A trend that will strengthen this further is the provision of joint customer services in the public sector (government, municipalities, Kela's social services) on the one stop shop principle (Customer service 2014 project and Remote Services project).

3.2 Technological solutions and multi-location work

Advanced information technology will enable people to work without regard to place and time and that will have a significant impact on the dimensioning and design of physical workplaces. Portable devices mean that workers are not tied to a single, fixed place of work. The consequence of the breakthrough in the increase in remote working and in knowledge work is that a new concept of space has been developed, the activity-based office which aims for flexibility and versatility. In activity-based offices, space is selected according to the work to be done. Routine work is carried out in open plan areas with other employees where people do not have their own separate room. There are breakout rooms for work that requires concentration and different types of group areas and meeting places for working together and meetings. People work in the premises can also agree that work requiring concentration can be done in open team areas (as in a library reading room) and people then go to walled of areas for work that requires some interaction between them. If the work involves a lot of meetings, or is carried out on customer premises or people work remotely, the space can be dimensioned so that there are not enough workstations for all employees at once, but for eighty per cent for example.¹

Working lounge and hub-type spaces are also becoming common. These do not have offices for different companies, the spaces and services are available for all who want them, even on an hourly basis. The government has opened pilot premises, Pasilan Hupi, at their Pasila office block that provides this new kind of service model for the first time. The premises are fully equipped for use and workstations can be used as they come available.

Working effectively in an activity-based office requires the use of laptop computers. The government administration is using joint IT services to an increasing extent in the areas of basic information technology, interoperability, data security and electronic transactions. A joint data transfer solution, communications solutions and integration service have been produced for the government. Joint solutions also make it easier to use premises flexibly.

¹ Information about activity-based office for example from the following page of the Finnish Institute of Occupational Health Activities-based office – instructions for use and design www.ttl.fi/toti

3.3 Changes in the workforce

According to surveys, the image of the government as an employer has become more positive over the last decade. Although there is not a real shortage of employees, there is not an oversupply of the right kinds of skills in all sectors either. There are fewer young adults in the labour markets now than earlier. The employer's image can be affected both by developing its activities and informing people about them. Modern working environments that support operations are a critical part of successful recruitment and also satisfaction at work.

Turnover of staff within government will be high in the next few years. The Office for the Government as Employer estimates that with increasing retirement and other natural wastage, in ten years' time only about half of the staff currently employed by the government will still be working there.² According to the forecast, the number of people retiring annually will increase from 2,200 (in 2013) to 2,900 (in 2020) and after that the numbers retiring will start to fall again.

The reduction in the number of people in the population of working age also sets challenges for the government administration and premises. According to the latest population forecast there will be an acceleration in the reduction of the age groups of working age. By 2020, the working population in Finland will be 140,000 people smaller than in 2010.

3.4 Environment and reducing energy consumption

The government aims to be a pioneer in social responsibility in its operations in all the sectors it operates in. The Council of State has taken a number of decisions and decided on policies which commit the government to environmentally responsible operations.³

Although for some operations travel and production processes produce significant amounts of emissions that put load on the atmosphere, the use of premises and the electricity used in properties are the main major loads on the atmosphere for the government. That is why the government pays particular attention to the efficiency of space and energy in the premises it uses. EU level targets and standards also have a significant impact. The EU's joint goal is a 20% improvement in energy efficiency by 2020. The national energy efficiency target in accordance with the Energy Efficiency Directive (2012/27/EU) applies to all sectors. However, there is a wish for the public sector to set an example as an operator that has taken measures to save energy and use it efficiently.

² Of the 82 800 people employed by the State in December 2012, by 2023 there will be 40 800. Some 29 300, i.e. 35% will have retired, and 12 700, i.e. 15% will have taken invalidity pension or other pension or be working outside the public sector.

³ For example the Council of State decision in principle on energy efficiency measures 4.2.2010; Council of State decision in principle on achieving permanent operating cost savings in government 4.2.2010 and the Council of State decision in principle regarding the promotion of environmental and energy solutions (cleantech solutions) in public sector procurement 13.6.2013.

4 Comparisons internationally and with the private sector

4.1 International comparison

In Europe, the government administrations of Great Britain, Belgium, Denmark, Sweden, Norway, the Netherlands and Germany have internal premises experts similar to the Finnish model. Of these, Great Britain, Belgium, Denmark and the Netherlands have government level strategy, procedures and standards which govern the use of space in government premises. The governments of Sweden and Norway are also making preparations to govern the use of space and these will support increased efficiency in the use of space.

The main reason for the increased interest in the management and regulation of space use and in the government administration is targeted cost savings. Another significant factor is to reduce the environmental impact. On the basis of experience of private sector practices and standards as well as global trends in the public sector, efficient use of premises has been seen as a practicable and easy way to achieve those goals. Implementation has been achieved through support, monitoring, requirements and guidelines.

There are differences between countries in the methods of calculating efficiency of space use and that is why the following examples do not allow direct comparisons from one country to another:

In Great Britain, the management tools are uniform standards; the relation between m^2/FTE and workstation/ FTE , comparison of use of space and costs as well as regulation of acquisition. There has been a clear improvement in the efficiency of use of space and savings in premises costs. The government's objective is to continue to develop its Workplace Transformation Programme which comprises alternative places to work in, flexible working, the utilisation of information and communications technology and planned changes in operating culture. The target is to achieve an average efficiency of $10 m^2/FTE$ ($8 m^2/FTE$ in new offices) and to showcase examples of new ways of working by December 2015.

In Belgium, the strategy regarding the government administration's office premises was approved in June 2012. The strategy outlined a target efficiency of use of office space of $13.5 m^2/FTE$. In addition the organisation is rewarded if they use new ways of working to achieve an efficiency of below $12 m^2/FTE$. The Belgian Building Agency piloted change in working environments in 20 buildings. Standards are improved by controlling the financing of acquisitions.

Denmark uses cost savings principles through which the acquisition and management of office premises are centrally controlled. The cost limit is EUR 5000 /FTE (based on rent, taxes and running costs with the exception of services) and for efficiency it is 21 m²/FTE (based on the gross area). In Denmark the concentration in on reducing costs by increasing density, merger and new investment. Together with the private sector, a 15 000 person office campus new investment plan is being piloted in Copenhagen. The aim is to move away from the central areas to be closer to the train and metro stations.

In Holland, the target is to reduce the number of people in the administration and introduce stricter regulations regarding the location and use of office premises. The main goal is to reduce the premises and achieve cost savings by 2020 through budget control, strategic planning and centralised management of acquisition and fitting out of offices. For new office acquisitions there are national working environment targets, definitions of use of space and dimensioning targets of 7 workstations per 10 FTEs. The target for average use of space is to achieve space efficiency of 24.5 m²/FTE and dimensioning of 9 workstations per 10 FTEs by 2016. ⁴

4.2 Comparison with the private sector in Finland

The broadest comparative data about office premises in Finland is produced by KTI Property Information Ltd, an independent expert organisation that produces information and research data for the property sector.

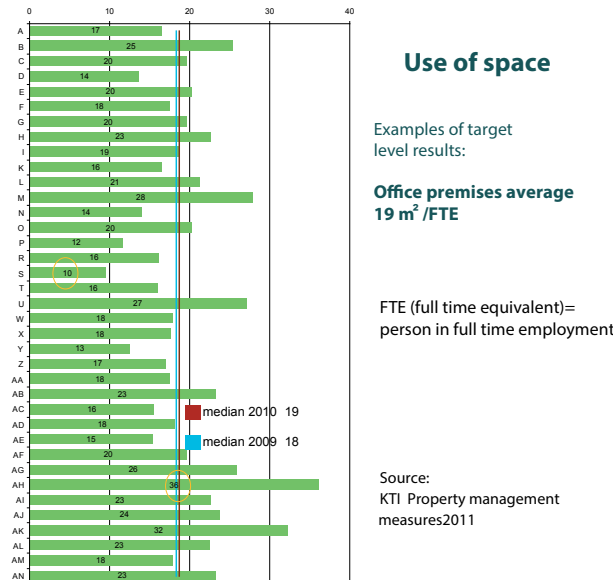
12 companies participated in KTI's 2011 research into office premises management dashboards.⁵ The median use of space was 28 square metres of office space/FTE. The median use of space for office premises was 19 square metres/FTE, ranging between 10 - 36 square metres/FTE⁶. Total costs (net rent, maintenance and user costs) ranged from a little under EUR 200/FTE/month to over EUR 800/FTE/month.

⁴ Integrans Consulting Ltd, research interview 2013.

⁵ (Elisa Oyj, Finnish Centre for Pensions, Helen-konserni, HYY Kiinteistöt, ISS Palvelut Oy, Lemminkäinen Oyj, Nokia Oyj, OP-Palvelut Oy, Senate Properties, Skanska, TeliaSonera Finland Oyj and Wärtsilä Oyj).

⁶ Net floor area. Net floor are/person calculation is proportion to that used in the HTH Information Services. Kiinteistötieto Oy was commissioned by Skanska to carry out the barometer for the ninth time in April 2013.

Figure 2. Use of space in office premises, KTI Office premises management dashboards 2011.



The survey also examined the relationship between the efficiency of use of space and user satisfaction. With an efficiency of 19 square metres of office space/FTE, average user satisfaction was 3.6 (on a scale of 1 – 5). The survey showed that satisfaction with premises did not depend on the efficiency or otherwise of the use of space.

The Future Working Environment barometer 2013 surveyed the use of office space by companies employing over 50 people in the capital area and asked questions related to future prospects. The results of the questionnaire brought up the issue of accelerating change in organisations and working habits, and the new demands this creates for companies' office space and workstation solutions.⁷

It is less and less common for an employee to be tied to one place or workstation. Over two thirds of the respondents to the barometer believed that mobile and remote working would continue to increase. The attempts to use office premises and workstations more efficiently will continue. Of those who replied to the barometer, 39% forecast that the number of square metres of office space they use would reduce over the next three years while over the same period, the number of employees would increase. Almost half of the respondents forecast a reduction in the number of workstations assigned to individuals in the near future. At the same time, the need for quiet spaces, areas for breaks and various group work and meeting areas will clearly increase. The change in office premises is seen in the move to open and combined offices (individual work rooms and open space) to activity-based offices

⁷ Net floor area. Net floor area/person calculation is proportion to that used in the HTH Information Services. Kiinteistötieto Oy was commissioned by Skanska to carry out the barometer for the ninth time in April 2013.

where employees can flexibly move from place to place during the working day as the situation and needs change. Over two thirds of the respondents estimated that their company's need for activity-based office premises would grow over the next three years. This solution also aims to lower the boundaries that restrict interaction and tries to promote productivity.

Accessibility will continue to be an important criterion when selecting office premises. However, good accessibility was perceived by half of the respondents as an emphasis on sufficient parking spaces and the other half as having good public transport links.

Almost two thirds of the respondents emphasised the eco- and energy efficiency of the office premises. Improvements in the technical level of buildings and the efficiency of use of space have reduced energy consumption and thus achieved cost savings. Committing to various environmental programmes or social responsibility reporting also displays the companies' own values and goals.

5 Government premises strategies and concepts

The administration or agency specific strategies and concepts drawn up within government have generated the need to increase the efficiency of procurement and use of premises as well as to reduce premises costs. At the same time there is strong support for change in the culture of service and collaboration. Several agencies and departments that have offices around the country have also developed customer service, working environment and premises concepts that will help to plan premises and make the premises strategy more precise. These include the judicial administration, police, tax administration, the National Land Survey, Provincial Administration as well as the Centres for Economic Development, Transport and the Environment and the Employment and Economic Development Offices. These organisations account for as much as a quarter of the some 83 000 people who work for the government.

5.1 Government offices' premises strategies and premises management

The Ministry of Justice and the Ministry of the Interior, have produced premises strategies for their civil servants that complement the Government Premises Strategy. The main objective of the Ministry of the Interior's premises strategy is to improve the overall management of the working environment of its offices and agencies so that the premises support productivity and wellbeing of staff, to forecast the needs for structural change in the organisation in sufficient time so as to avoid mistaken investments, to have premises support operations cost effectively and that the government's overall benefit are ensured and operations are socially responsible. The strategy also specifies the procedures for acquisition of premises. The Ministry of Justice space strategy is guided by the main principles and approaches underlying facilities management, compliance with which reflects an endeavour to ensure the existence of good premises throughout the administrative sector. The most important objectives are: "Premises support operations", "Premises solutions must take into account the overall benefit of the Ministry of Justice, each operational sector and user office as well as the government", "Premises solutions must be socially responsible" and "Premises solutions must produce savings in overall costs". In the

strategies of both ministries, the target efficiency in the use of office space has been set at a tighter level than in the government's 2005 premises strategy, 20 m²/person. During 2013, the Ministry of Justice adopted a new model for premises management which defines a common decision making procedure for the whole ministry as well as roles and responsibilities. The model sets the efficiency targets for office premises as 18 m²/FTE for renovations and 15 m²/FTE for new buildings.

The Ministry of Defence's strategy up to 2030 includes a sub-strategy on social and environmental policy which will implement the government's real estate, premises, energy, climate, environment and other policies and strategy in defence administration. Critical issues are supporting the operation of the armed forces and responding to their special needs, developing the Construction Establishment of Defence Administration as a real estate and environmental expert organisation as well as working with Senate Properties, other national real estate management partners, authorities and interest groups. Cooperation with EU and NATO countries as well as with the Nordic countries is an important part of operations. For defence materials there are various requirements concerning land areas, offices and buildings. The armed forces draw up an action plan to implement the ministry's strategy.

The Ministry of Employment and the Economy has not drawn up a complementary strategy for the ministry, but considers that the government level general premises strategy and the related decisions in principle taken by the Council of State give sufficient policy guidelines for the ministry's authorities. However, under the lead of the ministry, the authorities' administration and property management meet twice a year for expert lectures and to deal with the latest policies to coordinate ongoing projects within the ministry as well as to actively share experiences and skills. Several of the agencies within the ministry have created complementary policies to define their own future premises needs and to develop their working environments.

The Ministry for Foreign Affairs' real estate strategy 2013 – 2017 outlines both the role of the ministry as the occupier of the government's property assets abroad and the future working environment needed to ensure productive operations. The areas of focus are the funding of real estate investments, a good future working environment, the ministry as part of the Cabinet Campus, the development of operating approaches in real estate administration and premises co-operation in representation abroad.

5.2 Examples of government agencies' premises strategies and concepts

The Ministry of Justice concept has identified four different work profiles through an operational analysis. When dimensioning the space of office types (background workspace, meeting spaces and auxiliary spaces) the efficiency in the Ministry of Justice's premises strategy was the target, i.e. a maximum of 18 square metres of office/person year and total costs were not permitted to increase. Customer service areas were established following a customer needs analysis and the dimensioning guidelines.

In accordance with the Ministry of the Interior's premises strategy, the space efficiency figure in the Police building concept in adaptable and office type units is less than 20 m²/person. The dimensioning criteria changed the police building office spaces into an activity-based environment in which there are only a few work rooms. The concept is complemented by design guidelines with space dimensions.

The Tax Administration premises strategy was drawn up in 2007 on the basis of the Government Premises Strategy and the tax administration's values. The space efficiency target is the same as in the Government Premises Strategy, 25 m²/person. Attention is paid to the spaces being practical, economical and adaptable as well as to the security of the premises and social responsibility. The strategic goals are to secure the core function of the Tax Administration's premises and solutions where management, working habits and working premises are examined as a single entity. In addition, the goal is to develop concept-based implementation models from project specific solutions. The Tax Administration's concept was completed in the spring of 2014 and outlines the Tax Administration's working environment in future projects and rentals. A separate plan has been drawn up in respect of the current premises and shows how and over what time period it will be appropriate to implement the policies in them. The concept takes a wide view of the physical, virtual and social working environment with the starting point that the authority's work will be subject to changes and new ways of working. The concept will help to achieve the premises related goals and environmental objectives set for the authority. According to the design guidelines, the premises will be an activity-based environment where there will be a maximum of 15 m² of office space per employee. Particular attention has been paid to acoustics and ergonomics. IT technology enables mobile working and participation in meetings irrespective of location. Social working environment themes have been considered related to rules, skills, occupational wellbeing and supervisory work. Once the pilot of the new kind of working environment was completed in spring 2014, it was possible to evaluate how the working environment had met the targets set for it.

In the Provincial Administration offices' (AVI) premises strategy of 2012 the policy was set of taking into account the needs of the various responsibility areas and offices in all cases of changes of premises. The safety and health aspects of such solutions would support not only the productivity of the agencies, but also the operations and occupational wellbeing of their staff. The premises strategy would take direct account of the goals in the AVI's strategy document. The premises strategy also describes responses to changes in working habits, the use of office premises for new purposes and concretely takes into account premises related services, data security and sustainable development. Implementation of the premises strategy is being actively monitored and it will be updated as required through organisational change and the requirements of the operating environment. The efficiency of use of space in office premises has increased to an average of about 25 m²/FTE. Planning for the Provincial Administration's premises strategy was started in 2013.

In the National Land Survey's premises strategy of 2011 it was stated that premises management was part of the authority's strategic management. The efficiency of premises use was increased by reducing the size of workstations and increasing the density as well as by using adaptable spaces so that reaction to changing space needs can be fast and economi-

cal. Part of the staff started to work at shared workstations instead of personal stations and opportunities for remote working were also increased at the same time. Particular attention was paid to occupational safety and comfort when increasing the efficiency of use of space as well as data protection and security. For office premises the target was set at 15 m²/person for 2020 and an interim target of 22 m²/person for 2015. The National Land Survey has many workplaces around the country and its premises and working environment concept was developed taking the nature of the work into account which includes office work, fieldwork and remote working. In this concept no-one would have an assigned workstation and there would be workstations for 80% of the staff.

The premises strategy of the Finnish Transport Safety Agency, Trafi, supports the agency's strategy and its operational targets. The working environment is being developed for diverse use; working areas change flexibly and quickly according to the situation, and they adapt to developments in operational processes. Environmental requirements as well as the opportunities provided by advanced information technology and communications tools are central to the strategy. At the same time, this ensures the wellbeing and data security of personnel. Real estate user services are being made more efficient and the efficiency of use of space is being improved.

TEKES' working environment management policies of 2011 were drawn up during a situation when the rental agreement for the current premises, a 1980s office block that had never been renovated, was coming to an end and the organisation was looking for new solutions that would still be modern towards the end of the 2020s. First of all a view was developed of changes in ways of working in the 2020s and the personnel structure for a long time into the future was ascertained. The project was carried out by involving the personnel as much as possible and taking advantage of Tekes' own expertise in renewing working environments in Finnish business life. The objective is to create new kinds of physical and virtual meeting places independent of time and place, as well as working areas where customers, partners and Tekes' personnel will feel comfortable and be able to engage in active interaction. The solutions also consider that there must be enough spaces that take the need for privacy into account too. In addition, various new internal and external customer business models were tried out and the most successful were replicated to become operating processes. In the targeted situation, the employer would have overall responsibility for the different ways of working, but people's own responsibility would increase as more flexibility stemmed from personal needs. This new way of working offers opportunities for flexible remote working that fits in with the objectives of the work itself and people's life situation. The aim is to reduce the carbon footprint of travel to work and business travel considerably. The intention is to implement building solutions with the best energy efficiency so that spaces and contracts are adaptable and economical over their lifecycle.

The concept of the Centres for Economic Development, Transport and the Environment (ELY) describes the principles, connection needs and future work profiles of background work as well as examples of applied working environment solutions. In accordance with the efficiency policy the total office space per person can be a maximum of 25 m² and the rental costs cannot rise above the current levels. In practice, in the latest projects space efficiency has been 17–20 m²/person. ELY customer service has been developed from the perspective

of the customer's experience to an exceptional extent and supports multi-channel (physical visits, telephone service, Internet) services. The target space efficiency in the TE services concept is a maximum of 25m²/FTE and no-one has an assigned workstation. However, there is no overbooking in the TE service concept. The policy was refined using a pilot that was being developed and the space efficiency was set at about 20 m²/FTE.

5.3 Examples of concepts in working premises (specialised premises)

Concepts for operational spaces (other than office and customer service facilities) have been developed by the police and the judicial administration.

In police buildings, in addition to offices, the spaces that were identified were spaces for monitoring and alarms, garages for police vehicles, customer service areas, spaces for technical crime investigation, firing ranges, exercise rooms, social areas, cells for prisoners, lobby and restaurant areas, and storage and archive spaces that account for a large surface areas. Information was collected about both operations and space planning for the police building concept in many working groups. In addition to an emphasis on the efficiency of use of space and the utilisation rate, the conceptualisation considered the significance of the flexibility of space as well as the core and building service technology systems. For example, the heated spaces in garages are specified in the design guidelines as semi-heated spaces. Increasing the efficiency of use of space in laboratory areas is based on precise dimensioning instructions in the design guidelines. Final archives and warehouses can be omitted in new buildings if there are existing facilities close-by. Electronic archiving is expected to reduce the need for final archives in the future and in future the long-term storage of confiscated goods will be avoided. The total space efficiency including operational spaces in new police buildings (main police stations) can be a maximum of 45 square metres/person. In smaller stations the proportion of special areas is smaller and the use of space more efficient. There can be deviations from the concept in renovation projects in order to achieve overall savings.

The judicial administration's working environment and premises concept harmonised courtroom dimensions so that different courtroom situations and compositions could be managed with three kinds of room. The design guidelines refine the design further. A calculation formula was used to specify courtroom needs and that helps in dimensioning the size of rooms and number according to the cases that the court has to hear.

Box 1: Example: car as a workspace

As part of the police administration's premises concept it was observed that fieldwork is moving more and more into vehicles and customer service is becoming electronic. An estimated utilisation factor was used to dimension shared workspace for people doing fieldwork. As stations merge and areas are enlarged, it is even more important that it is possible to work in cars without having to stop at the police station every now and then to do office work. The car is also a customer service point. The Vitja project that started at the beginning of 2014, will renew and combine the police's current operating systems so that users will find them uniform entities with protection of data. Mobile systems and devices will enable efficient use of space and the utilisation rate of space will increase as work is transferred to the field.

Picture: The police car as a working environment: Part of the WDC-Helsinki 2012 project's crafted solutions programme. The work was financed by the Finnish Cultural Foundation.



PART II: PROPOSAL FOR THE GOVERNMENT PREMISES STRATEGY

6 Target for 2020 – from working premises to working environments

Vision

The new working environment supports changing working habits such as working in many places and electronic ways of working. The workplace is no longer just physical, but also a virtual space where organisational boundaries are lowered. In order to share skills and social information, the working environment will promote meetings between people who have different jobs and working together. The new ways of working and modern working environments will enable the flexible blending of working life and private life, but will require joint rules. Resources are used efficiently according to the work being done. For example, investing in devices that are suitable for mobile working enable more efficient physical facilities.

1. **The objective of the Government's Premises Strategy is for the facilities to support productive activities. Developing facilities will promote better work outcomes and improve cost-effectiveness.**

Facilities solutions will ensure healthy and safe spaces as well as securing the overall benefit of the government and social responsibility.

Premises support work

Government operations are related to the production of critical and essential services for society, business and people. Security, services for business, research, management of public funds as well as insurance and financing services, administration of justice as well as ministry level operations are the largest areas of operation. Although only a third of the facilities used by the government are offices, most staff's work is entirely or partially office work. Other working environments are operational facilities such as laboratories, museums, exhibition areas, armed forces' depots and warehouses, or for example police cars.

The robust development of information and communications technology is at a stage where everyday technology enables a new way of working that is independent of time and

place. Remote working (at home or at some other remote workstation), mobile working (working at several places and during journeys between them) and third workplaces (informal facilities between home and work, such as hotels, cafes, outdoor spaces and transport facilities) are new work environment concepts. We can refer to it as multi-locational work.

The development of technology has also meant that the nature of knowledge work has changed significantly. Modern knowledge work is often social, shared and informal. A new kind of premises concept has been created to support change, the activity-based office, which is based on the idea that different work profiles and knowledge working habits are supported by different kinds of spaces and furnishings. The activity-based office means that the appropriate workspace can be selected for each kind of job: quiet workspaces for work that requires concentration and group working spaces and meeting places for different sized meetings.

New technology on its own or new kinds of spaces will not increase the flexibility or productivity of work. Organisations and their operating approaches also have to be changed. The new working habits and space solutions need new rules in order to work including such things as responsibilities, working times and data security.

Healthy working spaces that are capable of diverse use and are aesthetically pleasing affect the staff's wellbeing, atmosphere and productivity. A good acoustic environment increases the comfort of those working in offices and the productivity of the work. Well-executed acoustics can produce a calm environment where the noise level drops, the clarity of speech is improved and both communication and concentration on work is easier. Adjustable and ergonomically designed workstations can be altered to the needs of changing users. Accessibility requirements must be taken into account appropriately.

Operating environments in both the private sector and government administration are changing continually. The working environment must support this change; facilities must also be technically adaptable so that the facilities can be used for other purposes as needed.

2. **New forms of work require working environments that support co-operation, where there is space for team work as well as for work that requires concentration. The activity-based office provides good support for new working habits and that is why it will be the norm in office premises. Working habits will continued to develop and will utilise technology and services. Multi-location working will be an ordinary way of working in the near future and will be supported both by employers' practices and tools. In general, activity-based offices require tools which also support remote working.**
3. **Premises are adaptable and respond to changes at work. Premises have good indoor air and successful acoustic solutions. Premises are pleasant and aesthetically pleasing and accessibility requirements have been taken into consideration.**

Premises support the achievement of operational goals

The most effective and best premises solution is based on the organisation's strategy and the operation's future goals and needs. Only the amount of space required for the real needs of the operation to achieve quality should be used. The importance of change management is also critical for new working environment solutions. New technology and new working habits clearly have an impact on working environments and work processes, and emphasise the importance of premises management, personnel management and data management.

- 4. Working environments and premises will support operations cost effectively. The ministries, government agencies and departments recognise the changes stemming from new working habits and technology and are prepared in advance for the challenge of change in working environments they require. Premises management must be included in the management of administrative sectors and agencies and results, as well as in financial and operational planning, implementation and monitoring.**

The average space efficiency for government offices is still about 31 m²/person. By moving from separate offices to activity-based offices through renovation of existing buildings, the space efficiency could improve to the level of 18 m²/FTE in general. Certain old government buildings that are of cultural and historical value would be exceptions as for technical reasons changes would be clearly financially disadvantageous from the perspective of the overall benefit of government, and where the changes would endanger the preservation of their architectural, cultural and historical value. In new buildings, where the design can focus purely on future needs, more efficient solutions can be implemented.

Space efficiency can also be affected by improving the utilisation ratio of spaces. The utilisation ratio means the time when the space is in use out of the eight hours of the working day. If the work of an agency includes lots of meetings for example, or working at customer's premises, mobile work or remote working, it is often appropriate to have fewer work stations than staff (overbooking).

The utilisation ratio should be checked for all kinds of workspaces as well as offices: basements, archives, training areas, laboratories, courtrooms, customer service spaces etc. Particularly in working areas where measuring space efficiency in terms of square metres/person is not meaningful, improving the utilisation ration is a way of increasing the efficiency of use of space. For separate conference centres, the utilisation ratio can be increased by sharing them across several government departments. The number of square metres of a conference centre that is genuinely shared can be reduced from the amount of office space when calculating space efficiency.

- 5. Space efficiency and utilisation ratios are monitored and improved with the aim of saving costs and energy use. The space efficiency target for offices being acquired or renovated is 18 m²/FTE and 15 m²/FTE for new buildings.**

6. **Targets for improvement in space efficiency for spaces other than offices are set by ministries, government agencies and departments themselves depending on the type of premises (for example courtrooms, prisons, barracks, etc.). Senate Properties draws up joint space efficiency targets for the government for the types of space used by several authorities (for example laboratories, training areas, warehouses).**

Up to date data is needed for premises management and to support the development of the working environment. There has not been any data on premises used by the government that has been collected as required by the National Audit Office and on a uniform basis. Senate Properties, in co-operation with ministries, government agencies and departments, collected the government administration's rental agreements and the data based on these about the premises used by the government relating to 2010, as part of the Government premises management project and also commissioned a data service (HTH). The data service includes a tool for planning, reviewing and updating data about premises as well as the Concern Channel which includes a summary and figures about all government premises.

The HTH Information Service will enable planning, monitoring and comparison of the government's use of space and the costs in future, as well as monitoring various figures and such things as energy consumption data. Data calculated on a uniform basis is also a requirement for achieving space efficiency targets. The definition of office premises according to the HTH Information Service is used when calculating the space efficiency of office premises (Appendix 4).

The government has operations that are subject to special security requirements. Because of this it is not possible to include all space data directly in the HTH Information Service.

7. **Up to date information has to be used about existing space and future needs. The ministries, government agencies and departments use the HTH Information Service and keep the information up to date. When calculating the space efficiency of premises, the HTH Information Service's definitions of office premises by purpose of use.**

Premises support the overall benefit of government

To ensure the overall benefit of government, space solutions cannot be limited by examining them just from the perspective of a single department. The consequences of the alternatives in solution presentations regarding premises must be evaluated transparently from the perspective of the government community and government finances. In conditions of continuous change, the efficient and flexible use of the government's existing property will continue to be critical from an economic perspective. Government Decree 1070/2002 specifies the procedure for acquisition, management and maintenance of real estate assets. According to that, when considering new premises solutions the situation with regard to premises owned and rented by the government must be examined first.

In the allocation of new investment capital, the emphasis is on productivity, impact and the overall interest of the government's finances. The main guideline relating to these factors are produced annually as part of the budget. It is not appropriate in the future for the government to commission the construction of the kinds of new premises that can be rented from external providers on advantageous terms and in conditions that guarantee competition.

With regard to special premises (underground chambers, data centres etc.) the Cabinet Committee on Economic Policy issued a policy on 24 May 2012 that each ministry had to make sure that government agencies, departments, commercial enterprises and wholly-owned companies it is responsible for check the opportunities to use special premises owned by the government before making any new investments. Together with the responsible ministries, the Ministry of Finance identifies the need for special premises and the opportunities to utilise existing premises.

As part of their budgeting, the agencies are responsible for ensuring that their premises and the costs they generate are in the correct relationship with the real need for space (comparing figures for other similar government agencies) and questions regarding this should be dealt with during the course of results negotiations and results agreements. Senate Properties' role is to provide working environments and premises services that match the needs of agencies, to provide information about the situation regarding government property and the government's overall benefit when considering solutions as well as to disseminate innovation and best practice in government administration. For example, planning and implementing structural changes and renting premises from external landlords are situations where it would be appropriate for agencies to utilise Senate Properties' expert services.

Issues and responsibilities relating to the security of premises should be defined when the premises are being rented, particularly if taking on the premises involves a renovation project or wide-ranging repair work. The various security requirements can increase the costs of a building project significantly, and therefore security solutions must be appropriate and at the correct level. The structural properties of premises are to be agreed in the rental agreement. Security issues related to operations such as the construction of premises and maintenance during the rental period, can be agreed using a separate security contract. Security instructions for premises (VAHTI 2/2013) include security agreement models which can be used for construction services, construction-related design and consulting services and acquisitions related to real estate services commissioned by the government from private service providers. The security agreement models are designed to establish uniform security requirements and related procedures for service providers. Senate Properties will prepare a uniform security agreement model on the basis of the principles referred to above which can be used with internal agreements within government.

- 8. Premises agreements consider the overall cost. Government owned or rented premises are to be utilised first. If there are none available then premises can be found on the market. When renting premises from external landlords it is advisable to use Senate Properties as the head tenant and sub-let from them.**

- 9. The joint use of government properties is to be increased. This requires common operating approaches with regard to premises and security for example and the development of co-operation between government administration and agencies.**

A consequence of change in society is that it is important to pay particular attention when managing government premises to the needs for space and its adaptability as well as to the length of rental agreements. Government administration functions and needs for space are subject to change. In normal office premises, short term contracts, as short as 5 years or just until further notice, should be sufficient and the maximum rental agreements should be for 10 years. Because of the investment costs in newly built premises and major renovations, short term rental agreements may have high rental costs. In these cases, it is appropriate, except for some special cases (for example Turku Central Prison, Nuclear Safety Building, the Helsinki Music Centre and certain premises needed by the armed forces) to try to keep rental agreements to a maximum of 15 years. Is it also advisable to have options in the agreement which allow part of the premises to be let on a shorter term agreement.

Rental agreements are binding both in the private rental markets and when renting the state's own premises. On the other hand, renegotiating contracts in agreement with the landlord are part of the natural operations of enterprises or private real estate owners. As the result of government decisions to centralise the administration, the situation could arise where an agency no longer needs all of its current premises. The Cabinet Committee on Economic Policy outlined the procedures to be followed in such cases on 9 November 2012. The goal is to ensure that an agency does not find itself in an unreasonable situation because of sudden change, while still maintaining the agency's responsibility and need to consider carefully when committing itself to a rental agreement. The starting point is a one-time payment model for the early termination of a lease which can be shown on a case by case basis as an excess which will be a supplement over the agency's budget. Part of the savings in annual rental costs can be returned to the government administration. (APPENDIX 5: Premature termination of rental agreements in certain situations)

- 10. The maximum length of rental agreements is 10 years and for new buildings 15 years unless there are significant special features of the premises.**

Accessibility is an important criterion when selecting office premises. Government premises should primarily be located within the community structure so that the location can be reached by public and personal transport for journeys to work and visits by customers, and for reasons of cost they should not be located in the most expensive areas in city centres. The government also has operations whose location is affected by the special nature of the operation such as security related reasons.

- 11. Premises used by government should be chosen so they are close to public transport connections. Government operations are being moved away from the more expensive central regions as rental agreements come up for renewal normally. Agencies will be mainly located outside the most expensive areas (for example the**

centre of Helsinki). As far as the government is concerned, Government Administration, Parliament and Council of State premises will be located in the most expensive areas as well as certain existing cultural buildings.

Premises will support social responsibility

Social responsibility of premises is related to operations' impact

- Socially, from the perspective of citizens, and society as well as working communities
- Environmentally, from the perspective of sustainable development and the quality of the built environment
- Economically, from the perspective of market equilibrium.

From the perspective of the Government Premises Strategy it is essential to ensure that government employees have healthy and safe premises that support their work and play their part in promoting employees' overall wellbeing. Premises are the enabler of the quality of operations and productivity. The government's premises solutions support the service needs of citizens and society and form a natural part of each municipality's social structure.

When repairs are made to buildings or spaces that are for government use, they have to take into account accessibility issues in accordance with the regulations in force. The repairs must also respect cultural and historical values, architectural conservation principles and the distinctive, original characteristics of the building. All repair, alteration or fitting out work must pay particular attention to combatting the grey economy.

12. The government rents and uses premises that are healthy and safe and which have been built and are maintained in a socially responsible manner.

The EU's joint goal is a 20% improvement in energy efficiency by 2020. The Energy Efficiency Directive (2012/27/EU) establishes the role of pioneer for central government which includes a 3% annual repair obligation or similar measures that will achieve energy savings. Alternative measures to apply the directive have been chosen in Finland, which include consumer electricity projects, property management performance related agreements, maintenance energy repairs, operating technology guidelines, baseload power reviews, energy efficiency measures included in repair projects, energy efficiency plans from ministries and agencies as well as improving premises efficiency.

As part of implementing the recast Energy Performance of Buildings Directive (EPBD 2010), the Ministry of the Environment has issued a decree on improving the energy efficiency of buildings during repair and alteration work (4/13, 1.9.2013). When renting, the target is to have premises with a minimum energy class of D (Decree on Building Energy Certification 176/2013). The target for renovations is to reduce energy consumption by 15% of the energy consumption requirement specified in the decree (YM 4/2013). If there are special reasons (for example technical, operational or economic reasons or listed build-

ings) a lower target can be approved. Attention should also be paid to materials as part of the lifecycle of the building and its carbon or environmental footprint as well as utilising existing district heating and cooling networks. Ministries, and the government agencies and departments they are responsible for, must increase the efficiency of management environmental issues by taking the targets of the decisions in principles in their energy efficiency plans and environmental programmes.

- 13. Premises that are to be rented must be of energy class D. The building of new premises must be carefully considered and buildings that will be completed after 2017, must be almost zero energy buildings.**

7 Implementation, monitoring and reporting of strategy

The policies contained in the strategy are always applied when it is time to review premises or rental agreements. The most common situations are major repairs, the termination of rental agreements and entering into new ones or extensions of a rental agreement as well as change to the organisation or place of work. The agency and administration with their operational needs hold the critical role in applying policies, and Senate Properties is an expert in their implementation from the perspective of the overall interest of the government.

For rental agreements with a total value of over EUR 5 million, application of the policies is monitored in the Cabinet Finance Committee particularly with respect to premises costs and space and energy efficiency. The government's overall situation is reported to Parliament in the government's annual report. Implementation of targets is also monitored by the government's advisory council on office space administration.

Table 1: Main existing and developing measures of premises use

| Measurement | Unit | Need for measure and target | What is measured and how | Monitoring |
|--|--|---|---|---|
| Efficiency of space use | m ² /FTE m ² /workstation | Improve poor use of space Downward trend in government's total use of space. Offices: - target for repair projects 18 m ² /FTE - in new builds 15 m ² /FTE | HTH Information Service - Efficiency of overall use of space - Efficiency of use of office premises New target values to be developed for space types common to several agencies (customer service, laboratory, archive, etc.) | Cabinet Finance Committee: Efficiency targets for new rental agreements Government's annual report: Monitoring of government's overall position by administrative unit. Advisory council on office space administration 2 x a year. Ministries' and agencies' own planning and monitoring. |
| Energy class | | Existing rental properties at least D class and A class for new build projects. | | Cabinet Finance Committee for new rental agreements. |
| Energy consumption | kWh/ FTE/ year | Efficient energy use linked to space efficiency | Being developed. Through HTH Information Service in future | Utilised in ministries' and agencies' Green Office operations. |
| Premises costs | €/year €/m ² €/FTE €/workstation | Costs comparison and optimisation. | HTH Information Service. | Cabinet Finance Committee for new rental agreements. Government level monitoring in the government's annual report and the advisory council on office space administration. Ministries' and agencies' own planning and monitoring. |
| Satisfaction with premises and equipment | 1-5 | Development of satisfaction with premises and equipment | Ministry of Finance barometer. | Ministries' and agencies' own planning and monitoring. |
| Amount of joint use of space | No. net floor area m ² | Progress of joint use to be monitored. | Being developed. | |

APPENDIX I: Concepts applied

Office area

An office area is an area that is bounded by walls of another office, and the surfaces of internal bearing or other structures essential for the whole building. (Source: RT 12-11055)

Net floor area m²

Surface area of the office area in m²

Office premises office area

Workstations, work rooms, internal meeting rooms and libraries, project rooms and other working areas are included in office premises. In addition, corridors and internal stairways, areas for copying, printing, pigeonholes, materials storage areas, other small storage areas, meeting areas and social spaces are also included.

Premises management

Management of premises being used to be responsible for the acquisition of premises, development and management of premises related services.

Workplace

The physical space where the user's operations take place. It thus covers office space as well as spaces for various activities such as courtrooms, prisons, museums, various warehouses etc.

Working environment

A holistic concept including the workplace, information and communications technology solutions, working practices and personnel policy related to working environments.

Activity-based office

An area consisting of open space for diverse use and separate teamwork spaces and quiet spaces where people can go to work in the kind of space that is suitable for the work they are doing.

Over booking

The workplace has fewer workstations than the number of people who work permanently at the workplace.

Workplace and working environment concept

The organisation's strategic model and objectives that outline how the workplace and related information and communications technology solution as well as the personnel policies related to the working environment will operate.

Multi-locational work

Work which is not tied to a workstation, but thanks to communication technology can be carried out at several different workstations, as remote working, while travelling and freely almost anywhere.

APPENDIX 2: Procedures in government premises acquisition

Government Decree 1070/2002 specifies the procedure for acquisition, management and maintenance of real estate assets. If the government agency/department is not one of the property holding agencies specified in the decree it can only acquire premises through rental. In accordance with the regulations in the decree, before a decision is made to acquire or rent a property asset the following must be investigated:

- 1) **Opportunities to utilise property assets already owned by the government,**
- 2) **Use of government owned property asset that will become available due to acquisition or rental,**
- 3) **Operating and other costs of property asset to be acquired or rented, and**
- 4) **Alternative ways of meeting the need for use of property assets and their costs.**

The Act on Unincorporated State Enterprises (1062/2010) places an obligation on Senate Properties to provide premises services and other directly related services to government agencies, departments and units, and to manage the state's property assets entrusted to it. In accordance with that, Senate Properties is also prepared to carry out its tasks in the exceptional circumstances specified in Section 2 of the Emergency Powers Act (1080/1991).

Therefore the investigations 1-2 referred to above should be carried out in co-operation with Senate Properties. In investigations required under other decrees too it is recommended to utilise these services and also if necessary when the intention is to rent property that is not owned by the government.

If the space situation requires a new build, then as the government's in-house premises acquisition unit, Senate Properties should mainly be used. Senate Properties works closely with the department that needs the premises and it is their role to put the construction contract out to tender using open, equal and non-discriminatory procedures.

Long-term rental contracts where the cost of the construction project is mostly amortised over the long rental period, but where the government does not retain ownership rights are not usually in the economic interests of the government if the nature of the government's operation is permanent. Under these kinds of agreement model the property holder rights stipulated in the decree could be rotating.

The following process phases can be seen in government agency/department premises acquisition:

- a) **Operation and financial planning and framework preparation phase**
 - Investigation of points 1-4 and if necessary apply for the statement from the regionalisation coordination groups as required by section 4 of Government Decree 567/2002.
 - Present the preliminary financial calculations.

- Put the premises acquisition into order of priority with other development needs. Factors to be taken into consideration include demand for services and quality factors, organisational changes, labour protection issues, equality of availability of services regionally and costs/financing.

b) Budgeting phase

- Starting point: within the framework; budget funds/contracting authority

c) Decision phase

- If the agreements and other expenses related to the rental (rent expenses) give rise to a commitment from the government over the term of the agreement of at least EUR 5 million, including value added tax, the decision to enter into the agreement will be made by the relevant ministry after receiving a statement from the Cabinet Finance Committee (Council of State order for consideration of transactions in the Cabinet Finance Committee 3.1.2002 section 2.1.3; updated version 15.11.2012) A report on points 1-4 above and the premises' space and energy efficiency must be presented to the Cabinet Finance Committee.
- At the same time the relevant ministry will decide on the rent using the authority under its decision making power.
- Starting point: budget and government finance's framework.

APPENDIX 3: Cost responsibility for temporary accommodation

Cabinet Committee on Economic Policy 24.3.2009

1. Background

There are indoor air problems in about 8% of the government's operational properties; the scale of the problems in properties rented from external parties is unknown. About 60% of the indoor air cases are related to humidity and of these half are problems with mould. The nature of the problems and the challenges can be illustrated by that fact that

- They result from factors that are the owner's responsibility (design, construction and maintenance defects) and from factors relating to the user (bringing water into the building as part of its use, defects in cleaning)
- General measurement approaches and health indicator values related to the issue are still at the development stage
- There are large individual differences in the appearance of symptoms.

Although the proportion of problem sites in the government properties managed by Senate Properties is smaller than in the municipalities' property portfolio for example, and the number is falling as repairs are carried out, there are still over 300. Their total scale is about 660 000 m² and the estimated repair costs are about EUR 100 million (average amount about EUR 0.3 million). In the largest repair projects temporary accommodation is often needed.

2. General approach in government premises

- Indoor air problems are monitored and resolved through co-operation between users, Senate Properties and occupational health services and through ways of working that try to prevent problems in advance.
- When problems do arise a co-operation group is set up with representatives of the users and Senate Properties as well as indoor air experts, and organisations with the best expertise in humidity and mould damage and indoor air matters are used for diagnostics and planning repairs.

3. Temporary spaces in indoor air problem sites

Procedures in different cases of temporary accommodation:

3.1 Indoor air problems confirmed in government owned (Senate Properties) premises, rental agreement continues

Starting point:

- Occupational health services regard staff's symptoms as being caused by indoor air and the scale and nature of the repairs requires temporary accommodation.

Approach within government:

- If the problem affects individual people, separate working areas are arranged for them.
- Senate Properties and the customer agree together on arranging replacement premises, for example by Senate Properties renting an external property from the market, paying the rent and making the premises available for the customer's use. The customer pays Senate Properties the rent for the government premises being repaired according to the rental agreement.
- Senate Properties is responsible for providing temporary accommodation which corresponds sufficiently well to the permanent premises as far as operations are concerned. If necessary Senate Properties can finance alteration work required for the external temporary accommodation and in that case the costs are divided between the parties so that the customer is responsible for 20% of the costs. Additional funding is not generally budgeted for this.
- At the same time the return to the usual premises after Senate Properties has repaired them and made any functional changes that may have been requested is agreed with the customer and the impact on the rent of these changes is also agreed. The rental term after the agreed repairs have been made is normally 5 – 15 years depending on the scale of the investment required in the premises.

3.2 Indoor air problems confirmed in government owned (Senate Properties) premises, rental agreement is terminated

Starting point:

- The labour protection authority has forbidden the premises to be used (decision is addressed to the organisation working in the premises).
- The prohibition on use cancels the rental agreement (Act on Commercial Leases 31.3.1995/48) and gives the tenant the right to receive compensation for the damage caused if the prohibition on use has been caused by a fault of the landlord, negligence or other neglect.

Approach within government:

- If the indoor air problem and prohibition on use affects individual people and working areas separate working areas are arranged for them.
- Senate Properties and the customer conclude a new rental agreement to organise replacement premises for example so the Senate Properties rents a property from the open market and sub-lets it to the customer at the rent agreed in the previous agreement.
- Senate Properties is responsible for providing temporary accommodation which corresponds sufficiently well to the permanent premises as far as operations are concerned. If necessary Senate Properties can finance alteration work required for the external temporary accommodation and in that case the costs are divided between the parties so that the customer is responsible for 20% of the costs. Additional funding is not generally budgeted for this.
- The same rental agreement covers the customer's return to the repaired premises after the authorities have approved them as repaired and fit to be re-occupied. At the same time any functional changes that may have been requested are agreed with the customer and the impact on the rent of these changes is also agreed. The rental term after the agreed repairs have been made is normally 5 – 15 years depending on the scale of the investment required in the premises.
- If the owner considers that it is not financially viable to renovate an old building, the parties agree on implementing some other permanent premises solution with Senate Properties acting as the landlord for the customer agency. Senate Properties can then commission the construction of a new building either directly at the government's cost or implement it using private finance in accordance with the Government Premises Strategy (off balance sheet project with a purchase option for the government) or Senate Properties can sub-let the property. Appropriate preparations must be made to finance the increase in rental costs for the premises in this kind of situation.

3.3 Indoor air problems confirmed in premises owned by an external party**Starting point:**

- The Act on Commercial Leases (1995/48) that governs the procedure does not involve the obligation to arrange temporary accommodation, but rather when the cause of the indoor air problem is dependent on the owner, it gives rise to the right to a reduction in rent, compensation, or the cancellation of the agreement in certain circumstances.

Approach:

- The objective is to have a responsibility relationship between the landlord and tenant that correspond to paragraphs 3.1 and 3.2 if the owner of the premises will accept that.
- If the rental agreement is terminated, then the possibility to move to government owned premises is investigated as required by the Government Decree on the Acquisition, Possession and Management of State Real Estate Assets (11.12.2002/1070).

APPENDIX 4. Specifications for Government premises management (HTH) Information Services

Office zone includes all the floors of the building that are used for offices; this is usually the entire floor. For example corridors, meeting, sanitary, storage and archive spaces are part of offices when they are on an office floor.

Archive zone includes spaces intended for the permanent storage of documents or other material to be archived with their surrounding corridors and support spaces.

Public service zone includes spaces that are used by the service organisation for customer service or equivalent activities. Spaces usually have their own entrance and they are typically separated from spaces used by the organisation itself with separate access control.

Operational spaces zone includes special areas that are essential for the operation and that limit the opportunities to increase the efficiency of the organisation's total use of space. These could be research institute's laboratories, the judicial system's courtrooms or customs inspection areas.

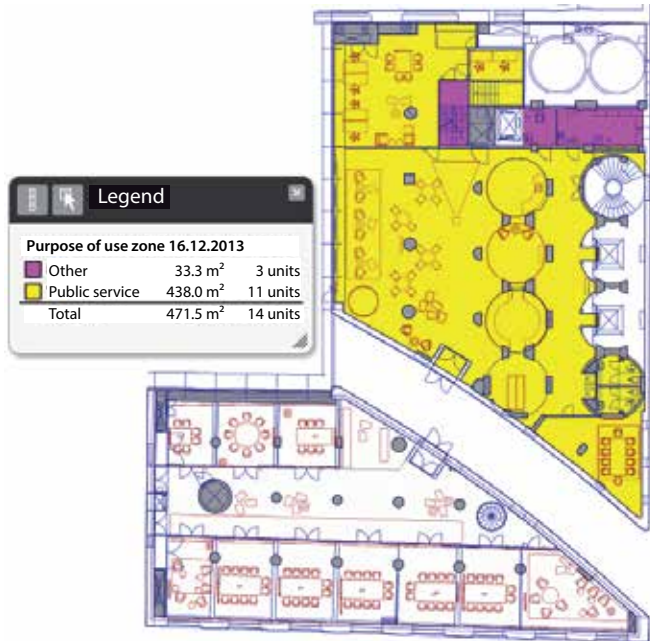
Other zone includes all the spaces that cannot be placed in any of the above categories such as emergency exit stairs, basement and attic storage areas, garages or staff canteens for example.

Office premises purpose of use zone includes:

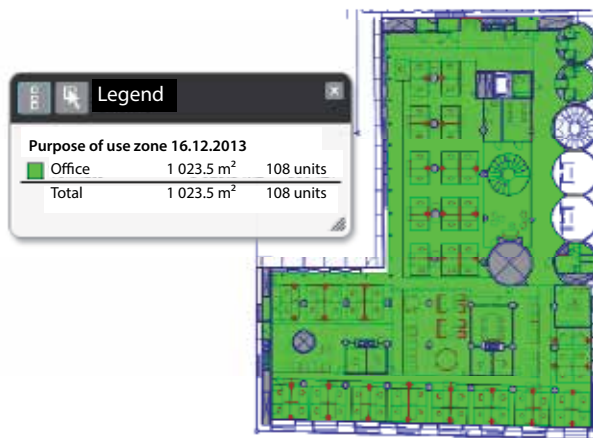
- All the spaces in an office area are usually counted as being part of the office premises purpose of use zone. An office zone includes office and open offices spaces, corridors, internal open stairs linking office floors, WCs, storage areas, local archives, meeting rooms on the same floor, breakout rooms and team work spaces etc.
- Office premises purpose of use zone does not include:
 - Conference centres (separate e.g. on their own floor and with their own access) as they are used by several users.
 - Training centres, public libraries etc. that are mainly for the use of others and do not have permanent workstations reserved for staff.
 - Statutory, official emergency exit stairs.
 - Lift lobbies unless they are mainly used for one user's internal connections.
 - Customer(/public)service spaces, which are clearly (access controlled) separate spaces where there are no permanent workstation reserved for staff. If the above area is a working area it may be delimited as its own area in the HTH Information Service and thus be part of the office premises purpose of use zone.
 - Separate social spaces (changing rooms, shower rooms etc.).
 - All technical areas, lifts, shafts etc. (they are not generally included in the square metres of rental space).

Illustrations to clarify purpose of use zone definitions:

1st floor, entrance lobby



Office floor



APPENDIX 5: Premature termination of rental agreements in certain situations

Cabinet Committee on Economic Policy 47/2012, 20.11.2012

1. The agency is responsible for its rental commitments irrespective of whether the premises are owned by the state or have been rented externally (general binding nature of rental agreements).
2. If however the agency, as the result of a government decision for reasons unforeseen by the agency, has to give up part of its premises during the period of the lease, it would be appropriate for the agency to try to agree terms with the landlord by which the lease in respect of the space no longer needed could be terminated prematurely. The agency would have to negotiate a one-time compensation payment with the landlord for termination of the lease. The amount of the one-time payment would be affected by whether Senate Properties or other landlord has to find a tenant for the unnecessary space or if the rental agreement will terminate prematurely anyway because of the sale of the property for example. If the agency fulfils the conditions it would be reasonable to ask for a budget supplement equivalent to the one-time payment.
3. The condition for a budget supplement is that the termination of the rental agreement stems specifically from a new government policy that impacts on the agency or similar reason, and that the agency gives up first the premises it no longer needs that will be the easiest to find a new use for.
4. The savings in rental costs resulting from the termination of the rental agreement after a one-time payment will reduce the operating costs of the agency and the so that half of the supplement can be repaid to the department.
5. In order to ensure that agencies consider issues economically and responsibly when concluding agreements that commit the government for a long period of time, the agency should have some kind of excess to pay in respect of premises that are empty too. That is why agencies have a primary responsibility for the one-time payment to be made to the landlord to the extent that it exceeds 75% of the rental responsibility (excess). In order to implement the agency's responsibility for payment, its operational costs base will be reduced for a maximum of the time remaining of the lease period and by amortising the excess over this time as equal annual deductions. This can be considered on a case by case basis and not applied if this would be unreasonable taking into account things such as the new use of the space. The amount of rental responsibility will be calculated on the basis of the rent level as the time the decision is made.
6. In situations where the agency's rental costs increase temporarily for unforeseen reasons outside the agency's control for example a regional reorganisation of functions that requires additional premises (for example to several municipalities), the agency may be given additional funds for its operational costs to cover the increase in rental costs in over its excess (depending on the case, but typically 25%) in as far as the situation is not one referred to in paragraph 2, until Senate Properties or other landlord find a new tenant or the rental agreement ends in any case, for example through the sale of the property.



MINISTRY OF FINANCE
Snellmaninkatu 1 A
PO BOX 28, 00023 Government
Tel. +358 295 160 01
Fax 09 160 33123
www.financeministry.fi

2a/2014
Ministry of Finance publications
July 2015

ISSN 1459-3394 (print)
ISBN 978-952-251-705-0 (print)
ISSN 1797-9714 (pdf)
ISBN 978-952-251-706-7 (pdf)

MINISTRY OF FINANCE
PUBLICATIONS

Budget issues

Public management

Public Sector ICT

Local government

Governance and
accountability

Financial markets

Economic outlook
and economic policy

Office for the Government
as Employer

Tax issues