

Sustainable Development in Finland's State Administration

– Country report

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This country report concerns the implementation of sustainable development in Finland. The evaluation focuses on central government; local authorities have been left outside its scope. In preparing the report, use has been made of previous evaluations and experts in the field, interviews have been conducted with Finland's Sustainable Development Secretariat and a survey was carried out regarding the attention paid to environmental matters by central government organizations in their own activities.

Key findings and conclusions:

1. The Finnish Government established the National Commission on Sustainable Development in 1993. The commission includes a wide range of actors and it serves as a discussion forum. It does not make decisions and is not an advisory body to the Government. The commission's small main secretariat has managed to get a lot accomplished through cost-effective networking.
2. The latest sustainable development strategy was published in 2006. The strategy is monitored with the help of 34 key indicators. The obvious problem from the viewpoint of policy recommendations is that the commission has not specified target values for indicators.
3. Separate sector strategies have been prepared, such as the Programme for Sustainable Production and Consumption and education strategies.
4. The setting of objectives, practices and reporting regarding sustainable development in different administrative sectors has varied. In terms of content the greatest emphasis is placed on the environment and particularly climate change as well as themes related to the sustainable use of natural resources. This may be partly due to the fact that the main secretariat is located in the Ministry of the Environment.
5. The value of the sustainable development strategy as a steering instrument is quite weak. This is due to the fact that key themes of sustainable development are directed through other government strategies.
6. At the state group level the state has prepared several strategies that support sustainable development: the state strategy for premises (2005), the state strategy for travel (2008) and a Government

resolution on promoting sustainable choices in public contracts (2009).

7. The Environmental Cluster Research Programme, which supports sustainable development, has made it possible to take many areas of environmental policy and research to a new level in Finland. The social sciences have received too little attention in the research programme, however. Furthermore programme did not reach the ministries' top management.
8. In connection with the state budget proposal, the publishing of summary statistical data regarding sustainable development has stopped, which has made it harder to obtain an overall picture of sustainable development.
9. Instructions for preparing agencies' annual administrative report do not cover reporting on sustainable development. With the present structure it is not possible to deal with the promotion of sustainable development in a separate section.
10. State administration has taken numerous environmental measures, but these vary between administrative sectors. An environmental management system is in use in 30 per cent of government agencies. Energy efficiency has been taken into consideration in nearly 90 per cent of real estate management. Slightly over half of organizations have prepared instructions concerning how the environment should be taken into consideration in procurements. Many office routines in agencies, such as waste sorting, appear to be quite well organized. Slightly less attention has been given to work-related travel, such as instructions to use public transport or to take advantage of videoconferencing or telecommuting. Situation could be harmonized if state had a joint project at promoting environmental matters.

Recommendations for discussion at XX INCOSAI 2010

1. States should act as an example incorporating sustainable development and management of environmental issues into their own practices. If as many SAI's as possible would audit the issue, these audits could be collected together and published internationally. This would make it easier to spread examples of best practices.
2. Sustainable development is a complex issue and uneasy to manage or audit. Therefore, efforts should be made to develop evaluation and reporting framework regarding sustainable development. Eventually, new ISSAI specific guidelines (level 4) should be considered.

1 Introduction

Sustainable development¹ has become an increasingly significant theme globally, also from the viewpoint of public finances. Sustainable development as a conceptual framework that includes different aspects helps to form a picture of the links between social, economic and environmental matters and associated financial risks.

Finland has been committed to implementing sustainable development as part of international UN processes for nearly two decades. Sustainable development is also quite visible in Finnish legislation.

The purpose of this report is to describe and evaluate the implementation of sustainable development in Finland. In preparing the report, use has been made of previous evaluations and experts in the field, interviews have been conducted with Finland's Sustainable Development Secretariat and a survey was carried out regarding the attention paid to environmental matters by central government organizations in their own activities.

The National Audit Office has not conducted audits on sustainable development from a comprehensive viewpoint. Some multidimensional audits have used the sustainable development framework to some extent, however. In these cases the subject has been examined not only from a financial perspective, but also from an ecological or socioeconomic perspective. The sustainable development approach has also been used in audits that have dealt with the relation between conflicting objectives.

This report focuses on examining sustainable development in central government; local authorities have been left outside its scope.² The report does not deal with unincorporated state enterprises with the exception of Senate Properties, which is responsible for the state's real estate holdings, and Hansel Oy, which takes care of government procurement that requires tendering.

¹The concept is used here in the same way as the National Commission on Sustainable Development: "Sustainable development is continuous, controlled social change at different geographical levels whose goal is to ensure opportunities for a good life for present and future generations."

²In Finland local authorities have also done significant work to promote sustainable development. In the 1990s local authorities actively prepared their own Local Agenda 21. In the later part of the present decade local authorities' sustainable development work has focused particularly on mitigating climate change.

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2 Measures to promote sustainable development and their effectiveness

2.1 Sustainable development in legislation

Sustainable development has been presented as an objective in a number of Finnish statutes. Sustainable development is mentioned, for example, in the first section of the Local Government Act (365/1995). This Act is significant, since local authorities have broad self-government and are responsible for sizable tasks in public administration in Finland.

The environmental administration has been given the objective of promoting sustainable development on a broad scale. According to the Act on the Environmental Administration (55/1995), the environmental administration must promote sustainable development, sustainability in the use of natural resources and environmental protection, the preservation of biodiversity and beauty and cultural values associated with the environment, develop the human living environment and community structure and take care of the use and management of water resources.

Planning, building and land use are subject to the provisions in the Land Use and Building Act (132/1999). The objective of this act is to arrange land use and building so that it creates preconditions for a good living environment and promotes ecologically, economically, socially and culturally sustainable development.

The Environmental Protection Act (86/2000) applies to activities that cause or may cause pollution of the environment. It also applies to activities that generate waste and to the collection and disposal of waste. In addition to preventing the pollution of the environment, the act is intended to promote the sustainable use of natural resources. Social sustainability is represented by the objective of improving citizens' opportunities to influence decisions concerning the environment.

The objective of sustainable development is also mentioned in the first section of various acts pertaining to different sectors, such as the Highways Act (503/2005), the Waste Act (1072/1993) and the Land Extraction Act (555/1981). Sustainable development is likewise mentioned in procedural legislation such as the Act on the Assessment of the Impacts of the Authorities' Plans, Programmes and Policies on the Environment (200/2005).

2.2 Organization, tasks and resources in implementing sustainable development

The Finnish Government established the National Commission on Sustainable Development in 1993. The commission was reappointed most recently in February 2008 and its term extends to the end of 2012. The commission's most important objective is to make sustainable development part of national policy and administrative practice. The commission supports and promotes different actors' work and interaction in sustainable development issues. It also stimulates discussion in matters that have major significance for national or global sustainable development and for which a national vision is needed. The commission prepared a sustainable development strategy in 2003 and 2006. The commission strives to promote the implementation, evaluation and monitoring of the strategy.

The Finnish National Commission on Sustainable Development participates in international cooperation in its field. National strategy work has been tightly linked to the implementation and evaluation of the European Union's sustainable development strategy. The commission is active in two European sustainable development networks: the European Sustainable Development Network (ESDN) and the network of European Environment and Sustainable Development Advisory Councils (EEAC). The commission also serves as an advisory body in matters concerning the UN and its Commission on Sustainable Development.

The Finnish National Commission on Sustainable Development's term is five years, which is longer than the parliamentary term of four years. This is to ensure that the commission's tasks are not tied excessively to different Governments' work and that the commission can deal with important issues concerning sustainable development in a longer timeframe.

In the beginning the commission was chaired by the Prime Minister and from spring 2007 by the Minister of Labour. The commission's 43 members include representatives of labour and business organizations, civic organizations, political parties, ministries and local government. The commission meets about four times a year to discuss special themes. It also arranges seminars, workshops and joint events.

The commission's work is supported by a small main secretariat: two presenting officials from the Ministry of the Environment and one aide. One presenting official is on a leave of absence and no substitute has been

hired. The Government Productivity Programme³ has taken away two presenting officials' positions on the secretariat. The commission's main secretariat has nevertheless been able to use its limited resources to promote sustainable development effectively through networking. In addition to the main secretariat the commission's work is prepared by a network of inter-ministerial secretariat, which includes contact persons from different ministries. Networking has linked different administrative sectors to activities. The networking model has also attracted international attention.

The main secretariat does not have its own budget. Part of the appropriation for the Ministry of the Environment's Environmental Protection Department has been reserved for the secretariat's operational expenses. Possible commissions (for example studies) are made using R&D funds earmarked for environmental protection.⁴ In addition to that, item 35.01.65 in the state budget contains aid to organizations and environmental management. It has been possible to support some environmental education projects concerning sustainable development on this basis.

Finland's sustainable development organization can be described as a hybrid model. The National Committee on Sustainable Development includes different actors and the goal has been to make it a forum for stakeholders. The commission does not make decisions and is not an advisory body to the Government, in contrast with the UK. To some extent the commission's status may have been lowered after the Prime Minister stopped serving as chair, but the commission still includes two ministers: the Minister of Labour and the Minister of the Environment.

The commission has a sub-committee on regionally and locally sustainable development. Its task is to promote cooperation and to support the implementation of the National Strategy for Sustainable Development at the regional and local levels.

The commission is responsible for monitoring the implementation of sustainable development. To assist monitoring it has developed

³*The Government Productivity Programme covers state administration as a whole. Its aim is to increase the productivity of public services and administration, to curb rising costs and to improve agencies' efficiency. The programme covers all administrative sectors, government agencies and their personnel. The programme is being implemented so that the labour input required by central government can be reduced by 9,645 person-years by 2011 and an additional 4,800 person-years by 2015.*

⁴*Appropriations total about 50,000 euros. The Ministry of the Environment's R&D appropriations have been reduced in recent years.*

sustainable development indicators. In this activity the commission is supported by an indicator network that includes members from all the ministries as well as some research institutes. Statistics Finland plays a key role in the network. The Ministry of the Environment holds the chair; practical development work is performed by the Finnish Environment Institute.

The effectiveness of the sustainable development organization model depends on each country's political and administrative culture and model of government. The effectiveness of Finland's model is result of the fact that the commission's members represent different administrative sectors and stakeholders. It also includes leading actors and civil servants who can advance matters personally, officially or unofficially.

In spite of the effective networking model, one can ask whether the Ministry of the Environment is the right place to locate the main secretariat, since the matter involves the Government's joint coordination task in many regards. The danger in having the secretariat located in the Ministry of the Environment is that sustainable development will be interpreted from the viewpoint of other actors and administrative fields strictly as an environmental matter, although the issue involves activities that concern all administrative sectors. An evaluation of Finland's national sustainable development also draws attention to this.⁵ The evaluation did not see any alternative to keeping the main secretariat in the Ministry of the Environment, however. In its statement regarding this matter the Association of Finnish Local and Regional Authorities recommends that the main secretariat be moved to the Prime Minister's Office.

⁵ *Ramboll Management Consulting (2009).*

2.3 Finland's National Strategy for Sustainable Development and its implementation

Governments have outlined sustainable development policies in Finland since 1990. This is also reflected in legislation (see section 2.1). Sustainable development strategies and programmes have been prepared, guided by the 1992 Rio Conference commitments, in several administrative sectors, and a significant number of other actors in Finnish society have also prepared and evaluated their own sustainable development programmes. The Government Programme for Sustainable Development⁶ was approved in 1998, and the timetable for implementing it was dimensioned to extend up to the Johannesburg sustainable development summit in 2002.

The National Strategy for Sustainable Development⁷ was approved by the National Committee on Sustainable Development in June 2006. The Government approved a resolution on the strategy⁸ in December of that year. The Government Programme of Prime Minister Matti Vanhanen's Second Cabinet (2007)⁹ also calls for the implementation of the National Strategy for Sustainable Development, with different administrative sectors working together to achieve this end.

The strategy's objective horizon extends for a quarter of a century. The point of departure is that the strategy's key policies should provide a basis for preparing Government and policy programmes, the implementation of the revised EU Sustainable Development Strategy at the national level and participation in UN and other international and regional sustainable development processes.

The starting point for the sustainable development strategy was to combine the sustainable use, management and protection of natural capital with citizens' well-being and ensuring the integrity of society so that the result is a competent Finland that utilizes its strengths in a sustainable manner. The strategy places special emphasis on society's and citizens' capacity for innovation and managing change. Renewable natural

⁶ *Government (1998).*

⁷ *Government (2006a).*

⁸ *Government (2006b).*

⁹ *Government (2007).*

resources will be used for economic activity and increasing human well-being so that they are not depleted but are renewed from one generation to another. Non-renewable natural resources will be utilised as eco-efficiently as possible. By operating in such a manner, the present generation will not endanger the possibilities of future generations to live a good life in a sustainable society. The objectives of the National Strategy for Sustainable Development are presented in Figure 1.

Use and protection of natural resources	Communities and regional structure
Limiting greenhouse gas emissions	A polycentric and networked regional structure
Increasing energy efficiency and the use of renewable energy	Functionally diverse and structurally sound communities and a good living environment
Adapting to the adverse effects of climate change	Ensuring a vital rural region and its services
Ensuring biodiversity	Ensuring the availability of services
Promoting sustainable production patterns	The transport system and information society services as a basic precondition for a functional society and interaction
Changing consumption habits	
Improving the state of the Baltic Sea	
The cultural significance of natural resources	
Citizens' well-being	Global activities and responsibility
Balance between individual and societal responsibility	Finland's operational principles in international cooperation
Quality of working life	Development of neighbouring regions
Preventing social exclusion and poverty	Influencing EU policy
Promoting healthy lifestyles and functional capacity and preventing health threats	Finland as a global bearer of responsibility
The national identity and a multicultural Finland	
Promoting civil activity	

Figure 1. Objectives of the national strategy for sustainable development.

The Government is mainly responsible for preparing and implementing sustainable development policy. It steers work through the Government Programme and policy programmes as well as Government resolutions. The aim is to ensure continuity in sustainable development policy. The goal is to see that the principals that are outlined in the strategy are taken into consideration in the programmes and strategies that are prepared by different administrative sectors and other actors that are included in the strategy.

The National Committee on Sustainable Development drafts guidelines for central and regional administration and local authorities to support the implementation of the strategy and the preparation of sustainable development programmes. The Government Programme of Prime Minister Matti Vanhanen's Second Cabinet refers to this. It states that government agencies will be obliged and municipalities encouraged to prepare sustainable development programmes for their activities and that the National Strategy for Sustainable Development that was adopted in 2006 will be implemented through cooperation between different administrative sectors. At the same time, the Programme for Sustainable Production and Consumption will be put into practice.

The guidelines that have been approved by the National Committee on Sustainable Development¹⁰ cover four broad objectives:

1. Ministries' and subordinate administration's management commits to promote sustainable development in their own administrative sector; sustainable development policies are included in strategies and programmes in sector and subordinate administration.
2. Local authorities are encouraged to prepare sustainable development programmes, to include sustainable development principals in strategies and to network locally and regionally.
3. Public administration organizations implement sustainable development in their own everyday activities and working and operating environment.
4. The evaluation and monitoring of the implementation of the policy outlined in the Government Programme is arranged along with the evaluation and monitoring of impacts and costs/savings over the longer run.

¹⁰ *Ministry of the Environment (2007a).*

2.4 Monitoring of the strategy and indicators

The effectiveness of sustainable development policy is monitored with the help of national indicator work, among other things. The first national sustainable development indicators were published in Finland in spring 2000. This was preceded by two years of development work in which hundreds of experts participated, including comments and seminars. The list that was prepared included 83 indicators together with graphs and interpretations. Indicators were used to monitor and measure the National Strategy for Sustainable Development that was approved in 1998. Indicators were updated in 2002 and 2004. At the beginning of 2004 the publishing of indicator leaflets started. These provide background information on the themes discussed at meetings of the National Committee on Sustainable Development.

The current list of indicators is based on the National Strategy for Sustainable Development that was adopted in 2006. It includes 34 key indicators as well as a longer list of indicators that can be used to support the evaluation of the strategy if necessary.

Indicator work has been considered a key part of sustainable development strategy work and it has given concrete form to the strategy, but the usefulness of indicators in actors' decision-making is quite limited. In evaluating the national strategy the development of operational indicators is recommended.¹¹ These are needed in addition to present indicators in order to obtain more direct information on the results and impacts of operational measures. Such a list of indicators would create a more practical tool for monitoring the strategy to support administrative sectors. An obvious problem is that the commission has not specified target values for indicators.

2.5 Evaluation of the strategy

The implementation and monitoring of the revised EU Sustainable Development Strategy that was approved in June 2006 places requirements on the member states and different actors. Finland's National Strategy for Sustainable Development is evaluated every two years, and this is linked to the EU's evaluation process. The National

¹¹ *Ramboll Management Consulting (2009).*

Committee on Sustainable Development reports on evaluation results to the Government.

In 2009 the Ministry of the Environment commissioned an evaluation of Finland's national sustainable development.¹² The evaluation draws attention to such things as the way in which sustainable development has been included in sector administration's strategies. According to the evaluation the concept of sustainable development has been mentioned in practically every strategy prepared by different ministries since 2006. What is included in the concept of sustainable development varies, however. In some administrative sectors sustainable development is a key starting point in strategy for the administrative sector as a whole. In other administrative attention is focused on a particular area of sustainable development or sustainable development is merely mentioned in passing.

The weight given to sustainable development appears to depend on the administrative sector. In those administrative sectors in which sustainable development themes are linked to key issues from the viewpoint of activities, sustainable development objectives have been given a key position. An example is forest policy. The weight given to sustainable development may also have increased, as in transport policy.

In terms of content, areas of sustainable development related to the environment and particularly climate change and the sustainable use of natural resources are most visible in objective setting in different administrative sectors. On the other hand the connection between objectives regarding citizens' well-being and the sustainable development strategy is looser. Attention is paid to social well-being primarily by those organizations in which the subject is at the core of activities. Actors in state administration generally focus on examining sustainable development from the viewpoint that is most natural for the administrative sector in question.

According to the evaluation of national sustainable development, administrative sectors' own objective setting is in line with sustainable development as a rule. This is due partly to the fact that the objectives in the sustainable development strategy are so vague that quite different measures can be interpreted as being in line with sustainable development. Furthermore objectives are so broad that every actor can find some element in the sustainable development strategy that its own organization is striving to achieve. In this case different organizations can be said to implement different parts of the strategy: some promote economic growth and development while others promote the quality of working life or the

¹² *Ramboll Management Consulting (2009).*

prevention of social exclusion. The problem is that this kind of sustainable development does not have a guiding impact on the whole.

Different aspects of sustainable development have not been integrated to any great extent. It is also rare to find a broad perspective on sustainable development in which activities are evaluated from an ecological, economic and social viewpoint. Too little attention is also paid to the consistency of objectives. Conflicting objectives and ways to reconcile them are not discussed in strategies.

According to the evaluation, the value of the sustainable development strategy as a steering instrument has declined rather than increased. This is because key themes of sustainable development are steered through other strategies and the sustainable development strategy receives its content from decision-making processes that are directed from outside. The significance of the sustainable development strategy has been seen mainly in processes in which actors have been assembled to discuss sustainable development themes together.

Nor does the sustainable development strategy have great significance in directing measures or starting them. According to the evaluation one problem is upper management's commitment to sustainable development. The sustainable development strategy is easily viewed as just one strategy among others and has not established its position as a cross-sectoral strategy steering activities. The evaluation found that the steering effect of the current strategy is weak. The evaluation of Finland's sustainable development strategy recommends that the strategy concept be revised by clarifying procedures and actors' roles. Unless the weight given to the strategy is increased in relation to other strategies, however, revising the strategy concept is pointless.

2.6 Climate change and sustainable development

In recent years discussion regarding climate change and attempts to mitigate climate change have received increasing attention on the international stage. In Finland climate change has been on the political agenda since the early 1990s. Adapting to climate change was also addressed early on. Finland was the first country in the world to introduce taxation based on carbon dioxide concentrations, in 1990. In 1994 the United Nations Framework Convention on Climate Change (UNFCCC) entered into force. The Kyoto Protocol, which is linked to the convention, was adopted in 1997, and targets for reducing greenhouse gas emissions

were set for the developed countries for what is known as the Kyoto period (2008–2013).

Policy measures related to Finland's current greenhouse gas emission reduction objectives have been included in climate strategies. The 2001 National Climate Strategy¹³ was the first Government report to Parliament on the matter. Measures aimed at reducing greenhouse gas emissions have been coordinated in scenarios, in which new plans for measures are always added to policy measures that have been implemented in the previous plan and on this basis greenhouse gas emissions are projected along with the costs of reducing emissions. Finland has revised its emission reduction scenarios in the 2005 and 2008 energy and climate strategies.¹⁴

Climate change can be viewed as a key challenge for sustainable development. Greenhouse gas emissions are also one of the 34 key indicators for Finland's sustainable development. Finland's energy and climate strategies do not refer actively to the sustainable development strategy, however. It would appear that climate change has replaced sustainable development as a subject of discussion to some extent. This involves certain risks. From an ecological perspective it is problematic if climate change leaves other environmental problems, such as questions regarding biodiversity or water quality, in its shadow. Furthermore, if discussion regarding climate change is highly technical, this is problematic from the viewpoint of citizens' participation and the transparency of processes, social sustainable development. Global fairness and citizens' interests may also be placed in an awkward position.

In evaluating Finland's national sustainable development, attention has been paid to the fact that sustainable development as a broad principle that is meant to steer all activities horizontally has been overshadowed by other strategies guiding administration. For example, the Government Productivity Programme or relocation projects, which are more concrete in nature or have been given greater political weight, have taken precedence over the sustainable development strategy.¹⁵ The risk is that work aimed at mitigating climate change, while very important in itself and essentially related to sustainable development, will obscure a broader sustainable development approach.

¹³ *Government (2001).*

¹⁴ *Government (2001), Government (2005) and Government (2008).*

¹⁵ *Ramboll Management Consulting (2009).*

2.7 Research supporting sustainable development

For sustainable development policy to be innovative, it must be supported by broad research and development work. In spring 1998 Finland started a broad Environmental Cluster Research Programme, which is still under way. It is now in its fourth programme period (2006–2009). The implementation of the programme has been divided into four phases, with the following main themes:

1. First phase (1997–1999): Eco-efficiency, cooperation and entrepreneurship
2. Second phase (2000–2002): Eco-efficiency, environmentally friendly infrastructure and a sustainable information society
3. Third phase (2003–2005): Eco-efficient Society
4. Fourth phase (2006–2009): Eco-efficient Society

The Environmental Cluster Research Programme is a collaborative programme whose aim is to create preconditions to develop the living environment and address key environmental problems in the coming years by producing new information. The goal is to find new ways to protect the environment, create innovations to promote the well-being of citizens and the environment, and to improve cooperation among researchers, the business sector, public authorities and funding organizations. The main sources of funds are the Ministry of the Environment, the Ministry of Employment and the Economy, the Finnish Funding Agency for Technology and Innovation and the Academy of Finland. The Ministry of the Environment coordinates the programme.¹⁶

Total funding for the first, second and third phases of the programme amounted to about 14 million euros per phase. The Ministry of the Environment provided the bulk of public funding. In the fourth phase public funding was reduced by about 1.5 million euros, owing mainly to a lowering of the funds available to the Ministry of the Environment.

¹⁶ *The Environmental Cluster Research Programme has cooperated with many other national research programmes. Key among these have been the Ministry of Agriculture and Forestry's ISTO and MOSSE programmes, the Academy of Finland's Sustainable Production and Products Programme and the Joint Research Programme on Water Management in Agriculture and Forestry (2006–2009). In the 2000s the Academy of Finland has had several research programmes that have touched on sustainable development themes.*

Several evaluations of the programme's effectiveness have been conducted.¹⁷ The programme can be considered a pilot project for cross-sectoral research. It has had an influence on the development of cross-sectoral activities and has succeeded in getting researchers in different fields and organizations to collaborate. The programme has not directly promoted cooperation among different ministries, however. The Ministry of the Environment, which coordinates the programme, is easily viewed as encroaching on other administrative sectors' territory.

On the basis of the final evaluation of the programme, it appears that the programme has made it possible to take many areas of environmental policy and research to a new level in Finland. It has been quite successful in expanding the information base. Researchers have also conducted high-standard and socially relevant projects in the programme.

One of the most significant results of the programme is the ENVIMAT model. This can be used to evaluate relations between material flows, environmental impacts and economic impacts. The model represents an input-output analysis tool in which economic input-output charts are combined with life cycle impacts on the environment. The ENVIMAT model allows production- and consumption-based environmental impacts to be analysed, also taking into account employment and value added impacts. In addition to domestic environmental impacts, the impacts of imports can also be evaluated thoroughly.

With the help of the ENVIMAT model, rapid and rough evaluations of the life cycle impacts of products can also be prepared for different products or categories of products. A special application area in the near future is carbon footprint calculations. The model can be used to survey the consequences of different functions at both the product chain and national economy levels. In future there are plans to use the model to examine development over time, monitor sustainable development, plan measures to mitigate climate change and identify different change factors and evaluate their impacts.

On the basis of the final evaluation of the Environmental Cluster Research Programme, certain matters could have been improved. For example, links to the business world were limited. If businesses had been involved to a larger extent, the results could have been of more practical use.

The projects funded in the programme and the amounts that were granted were fairly small on average. Projects focused on sector research. The small size of individual grants and focusing on sector research may

¹⁷ *Hukkinen et al. (2001), Honkasalo (2003), Lemola et al. (2009).*

have excluded some good applicants. Many small parts do not necessarily produce a good whole, either.

The social sciences have received too little attention in the programme. More emphasis could have been placed on the environmental aspects of consumption and human behaviour, for instance. The programme could also have been more innovative.

A significant problem in utilizing the information produced by the programme was that the programme did not reach the ministries' top management and the dissemination of results to other administrative sectors that can benefit from research has been uncertain. According to the final evaluation, there could have been more sharing of information and interaction with the users of results, and researchers and results could have been put to better use in disseminating information, for example in workshops and discussions.

The overall assessment of the last two phases of the programme and the programme as a whole in the final evaluation is positive for the most part. With a fairly small input the Ministry of the Environment has been able to mobilize a large number of researchers and other experts representing research and funding organizations to engage in long-term cooperation to strengthen the information base in the environmental field and to utilize information in administration and outside it as well. The final evaluation considers that this achievement is not negligible. In some respects it is in fact a unique example of an attempt to develop the information-based administrative culture. According to the final evaluation, the continued cutting of ministries' untied research funds makes the progress of the information-based administrative culture more difficult, however.

2.8 Sustainable development strategies in different sectors

2.8.1 National programme to promote sustainable consumption and production

In March 2003 the Ministry of the Environment and the Ministry of Trade and Industry (which has been replaced by the Ministry of Employment and the Economy) appointed a committee to prepare a proposal for a Programme for Sustainable Development and Consumption. The point of departure was the action programme that was approved at the World Summit on Sustainable Development in Johannesburg in 2002 and the objective in the Government Programme of Prime Minister Matti

Vanhanen's Cabinet of drawing up a national intersectoral programme of ecologically, socially and economically sustainable production and consumption patterns. The committee submitted its proposal in 2005.¹⁸

Programme objectives were set for conserving materials and energy, reducing the consumption of goods and improving the quality of life, a pleasant and well-functioning community structure, the quality of construction, transport, food production, the relation between work and leisure, the public sector as an example, technology and innovation, education, communications and civil society, and Finland's international role.

The committee made a total of 79 recommendations concerning measures. It proposed the preparation of a report on the implementation of the programme, on the basis of which the programme would be updated after five years. It also proposed that the National Committee on Sustainable Development should monitor the programme as a whole and that the impacts of the programme should be monitored as part of the Natural Resources and the Environment review that is published in connection with the state budget proposal, which shows how well objectives related to sustainable development have been implemented in Finland. It also recommended that the indicators presented in the review should be expanded.

An interim evaluation of the programme was conducted in 2007.¹⁹ According to the evaluation, the implementation of objectives has varied considerably. The Ministry of the Environment, the Ministry of Transport and Communications and the Ministry of Employment and the Economy have been active among ministries. They have developed the greening of public procurements, the pricing of the environmental impacts of transport, projects concerning the promotion of eco-efficiency and foresight in the area of environmental technology.

With regard to economic steering instruments, implementation has been fairly passive. For example, nothing has been done to prepare long-term tax policies despite the fact that the Cabinet evening session approved the objective of preparing a long-term plan to develop economic steering instruments. New proposals have not taken place in the area of land-use planning or the development of material and eco-efficiency objectives in construction on the basis of the programme. The adoption of environmental systems by ministries was also weak in this stage before 2007.

¹⁸ *Ministry of the Environment (2005).*

¹⁹ *Ministry of the Environment (2007b).*

The general attitude towards promoting sustainable consumption and production was nevertheless positive, according to the evaluation. The theme of sustainable consumption and production was considered timely and very important. On the basis of the interim evaluation, activity in line with the programme is going on and most respondents are aware of the programme.

The interim evaluation noted measures or areas that need to receive more attention in future. Environmental technology plays a big role in the programme. In spite of this, the interim evaluation obtained a quite fragmented picture of the development of environmental technology. Another area that needs to be developed is the promotion of environmental viewpoints in organizations and their operating procedures. Separating environmental viewpoints and simply entrusting them to selected organizations, departments or experts is not a sustainable way to achieve real change. Making environmental management systems part of organizations' everyday activities is important in promoting the sustainability of practices, according to the evaluation.

The Programme for Sustainable Development and Consumption has led to the establishment of a material efficiency centre. In May 2007 Motiva Oy²⁰ started a material efficiency project with financing from the Ministry of Employment and the Economy and the Ministry of the Environment. The project prepared the establishment of a material efficiency centre providing services for businesses and public organizations as part of Motiva's business operations. The centre went into operation in March 2008.

2.8.2 Strategies for education promoting sustainable development

The National Committee on Sustainable Development has an education section. This surveyed different actors' role in education promoting sustainable development and then began strategy work in the field. Its strategy for education promoting sustainable development in 2006-2014²¹ is different actors' joint plan to strengthen the weight of sustainable development in education and to give more support to educators.

The strategy proposes 14 measures. These concern the building of a cooperation and development centre network, influencing basic and

²⁰Motiva Oy is a state-owned expert company. Its services and products include energy efficiency agreements and energy audits.

²¹Finnish National Board of Education (2006).

supplementary education, developing teaching materials and learning environments, diversifying and expanding participation possibilities, sustainable development action plans, and monitoring and evaluation. A development centre network will be created by strengthening existing organizations' resources. A plan has been prepared to start the implementation of proposals. The start of measures and their impact will be monitored together and in individual fields.

In March 2002 the Ministry of Education appointed a working group to look at sustainable development in education. The working group's primary task is to promote and coordinate the implementation of the education sector of the Baltic 21 process (Baltic 21E), to make a proposal to the Ministry of Education for a national plan to implement the Baltic 21E programme and as part of this a strategy for cooperation with the other countries in the Baltic Sea region.²² The aim of the programme is to ensure that sustainable development is an integral and permanent part of countries' education systems.

The working group's second memorandum combined the Finnish Baltic 21E programme with Finland's strategy for the United Nations Economic Commission for Europe's Decade of Education for Sustainable Development. The working group proposed an 11-point action plan. On this basis objectives were prepared for different education sectors (general education, vocational education, polytechnics, universities, liberal adult education, and research and development).²³

One goal of general education is for all schools to have their own sustainable development action plan in 2014 and for 15% of schools to have received an outside label or certificate for their sustainable development activities. With regard to vocational education the objective is for 15% of vocational schools to have a certificate or label for the level of work in 2014. Separate systems have been developed for schools – the

²²*In 1996 the Prime Ministers of the Baltic Sea states established an Agenda 21 for the Baltic Sea Region, within the framework of which the world's first regional objectives for sustainable development were produced. The purpose is to promote sustainable development in the Baltic Sea region over a period of 30 years, taking into consideration both environmental and socioeconomic dimensions. It soon became evident that Baltic 21 was not adequate in its sectoral division, however. The education dimension was emphasized in the Haga Declaration, which was issued by the Ministers of Education in 2000. An Agenda 21 for Education in the Baltic Sea Region - Baltic 21E was approved by the meeting of the Ministers of Education in Stockholm in January 2002.*

²³*Ministry of the Education (2006).*

Green Flag and Sustainable Development Criteria and Certification for Schools. This year less than 5% of schools have labels.

The objective for polytechnics (universities of applied sciences) is that by 2012 all polytechnics should have a head teacher who is responsible for promoting education, research and development work as well as cooperation with other polytechnics in the field of sustainable development. At universities sustainable development should be an integral part of all strategies by 2015.

The implementation and effectiveness of education promoting sustainable development have not been evaluated as a whole. A survey was conducted concerning the prevalence of sustainable development programmes, with funding from the Ministry of the Environment. In spring 2008 a regional cooperation group that was convened by the Central Finland Regional Environment Centre conducted a national survey of local authorities, comprehensive schools and senior secondary schools on the subject of environmental education through the State Provincial Offices. About 17% of local authorities and 18% of schools responded. According to responses about one-fourth of schools have an environmental programme or a sustainable development programme.

The objective of the Ministry of Education's strategy for promoting sustainable development in education is for all schools to have a sustainable development programme in 2014. The strategy for education promoting sustainable development in 2006–2014 that was approved by the education section of the National Committee on Sustainable Development gives a tighter schedule for sustainable development programmes (year 2010). Many local authorities have started to aid schools in preparing sustainable development programmes in the past couple of years. The Ministry of Education is of the opinion that the number of programmes in 2009 is higher than the spring 2008 survey indicated. There is still a long way to go to reach strategies' objective, however.

The National Board of Education is presently conducting an evaluation of learning results concerning different topics in general education. Sustainable development is one of the topics. The results will probably be published in early 2011.

2.8.3 The Sustainable Development Programme for the Sami

One special programme that should be mentioned is the Sustainable Development Programme for the Sami. The Sami, the only indigenous people in Finland and the European Union, live in their traditional homeland as a minority, with the Finnish population nowadays forming the mainstream. The Finnish Constitution and international agreements provide a legal basis for the Sami to preserve their own way of life, supporting and respecting Sami cultural traditions. In administration the constitutional point of departure is to give the Sami a position equivalent to local self-government in matters that fall within the sphere of self-government in their homeland.

In 1998 the Sami Parliament²⁴ approved its own sustainable development programme, which was prepared in cooperation with the Ministry of the Environment.²⁵ The programme was updated in 2006. The key objective of the programme is the extensive use of natural resources in the Sami homeland in an ecologically, economically, socially and culturally sustainable manner. The goal is to preserve the Sami's relation to nature or ecological knowledge and to raise children as full-fledged members of the community who treat other cultures in a peaceful way. On this basis the Sami can ensure possibilities to maintain, develop and pass on to succeeding generations their own culture, traditional industries and knowledge as well as the Sami language, which reflects the Sami world.

²⁴*The Sami Parliament is the self-government body of the Sami. It was established at the beginning of 1996 by the Act on the Sami Parliament. Its most important task is to plan and implement the cultural self-government that is guaranteed to the Sami as an indigenous people in Finland's Constitution. The Sami Parliament is the supreme political body of the Sami in Finland. It is an independent legal entity under public law, which due to its self-governmental nature is not a state authority or part of public administration. The Sami Parliament represents the Sami in national and international connections and it takes care of matters regarding Sami language and culture and the position of the Sami as an indigenous people. The Sami Parliament can make initiatives and proposals to authorities and issue statements. The Sami Parliament's 21 members and 4 deputies are elected from among the Sami every four years. In keeping with its representative nature the Sami Parliament expresses the official views of the Sami in Finland in matters that concern them. The Plenum, a full-time Chair and the Executive Board are the main organs of the Sami Parliament. The Sami Parliament operates in the administrative sector of the Ministry of Justice. It is financed by the state.*

²⁵*Sustainable Development Programme for the Sami (2006).*

The programme includes indicators that cover such things as the sustainability of reindeer herding based on free ranging and the preservation of goods and customs needed for a traditional lifestyle. The programme also presents measures and projects to promote its implementation.

The evaluation of Finland's national sustainable development²⁶ stated that commitment to sustainable development requires that the position of the Sami with regard to land and water rights should be arranged. The evaluation pointed out that Sami culture contains all the dimensions of sustainable development: ecologically, economically and socially sustainable development. The sustainability of Sami culture is threatened, however, since it is exposed to threats coming from the mainstream population.

The implementation and effectiveness of the programme have not yet been evaluated as a whole. In connection with the programme a number of projects have been conducted, however. These have concerned the life cycle of the Sami community, promoting health, ensuring welfare and protecting language rights. The implementation of the Sami cultural centre project in Inari, which is part of the programme, has begun and the centre should be ready to go into operation in 2012.

One objective of the programme, which concerns a buffer zone on forest harvesting, has not succeeded. The Sami have also called for the protection of the most important winter grazing and foaling areas for reindeer, but this objective has not been achieved.

From the viewpoint of the Sami, sustainable development and the Sami's right to their own culture are not being implemented for structural reasons. The Sami's right to engage in traditional industries has not been included in sectoral legislation concerning such things as reindeer herding, hunting and fishing. For example, the Reindeer Husbandry Act (848/1990) has not guaranteed the Sami's right to herd reindeer. Any citizen of any country in the EEA²⁷ can engage in reindeer herding in the area where this is allowed on the same conditions as Finnish citizens. The right to herd reindeer is based on the right to public use, which means that it is always secondary to the right of the landowner.

In community planning as well, the Sami's rights are not implemented at the legislative level: the Land Use and Building Act (132/1999) does not say anything about taking the Sami's fundamental and human rights position as an indigenous people into consideration. The position of the

²⁶ *Ministry of the Environment (2003).*

²⁷ *European Economic Area.*

Sami in planning land use is considered to be adequate according to the commentary to a provision regarding the obligation to conduct hearings in the Land Use and Building Act (section 66), which refers to the objective in section 9 of the Act on the Sami Parliament concerning the holding of public hearings.

2.9 Sustainable development policies at the state group level

The task of group steering in state administration is to identify the interests and objectives of central government finances and administration as a whole and to see that they are taken into consideration in different administrative sectors as well as subordinate agencies and funds. Group steering produces shared services and rules for state administration and monitors compliance with them.

2.9.1 Properties and premises

The state strategy for premises²⁸ contains group-level principals that take changes in the operating environment into consideration concerning objectives and procedures regarding premises. The goal is to improve government agencies' working environment so that premises support activities in a cost-efficient manner and to ensure the interests and social responsibility of the state sector.

Matters linked to social responsibility in the strategy are the impact of measures from the viewpoint of citizens, society and the work community, an environmentally sustainable and high-standard built environment and economic sustainability.

Social responsibility as it applies to premises includes the following:

- premises are part of active personnel policy and are healthy, safe and pleasant
- the state's premise solutions support citizens' service needs and form a natural part of the local community structure
- activities are open/transparent and information is provided proactively and in a way that serves the public's needs in matters that are of significant public interest.

²⁸ *Ministry of Finance (2005a).*

As part of environmental responsibility social responsibility is linked to properties' significant impact on energy consumption and the load on the environment. Through the wise use of property assets, these risks can also be managed. The primary aim in premise solutions is to use existing premises.

From the viewpoint of economic social responsibility, it makes sense for the state's premise solutions to promote local market balance. It is necessary to avoid situations in which additional premises are built to meet the state's needs in localities that already have premises that have been empty for some time.

Senate Properties, which is owned, steered and supervised by the state, is in charge of managing state-owned properties. It produces and develops premise services and other closely related services primarily for government agencies and takes care of the assets that are under its control. Senate Properties serves as an in-house unit producing premise services for state administration. From the viewpoint of buildings' energy efficiency, for example, Senate Properties is in a key position. Senate Properties manages environmental matters with a certified ISO 14001:2004 environmental system. The key objectives of the environmental system are to reduce the energy consumption of existing properties, to improve the environmental properties of newbuilding and repair projects and to develop waste management arrangements. In carrying out newbuilding and repair projects, Senate Properties uses an ecological building procedure that it has developed.

Senate Properties has reported on environmental matters in its annual report, among other things. In 2002 it published its first social responsibility report. Since 2004 Senate Properties has published a social responsibility report. Reports have been prepared according to the recommendations of the Global Reporting Initiative and deal with the environmental, social and economic impacts of Senate Properties' activities.

2.9.2 Public procurements

The value of public procurements in Finland is 27 billion euros a year or about 15% of gross domestic product. In February 2007 the Ministry of the Environment appointed a working group to prepare a proposal for a public procurement action plan. The working group was given the task to drafting a proposal for the Government evaluating the current situation, specifying the most important product categories in terms of volume and environmental impacts, setting objectives and specifying ways to achieve

objectives. The working group was also asked to propose how the implementation of public procurements should be monitored and what indicators should be used for this purpose.

The working group submitted its proposal for a sustainable development action plan in February 2008.²⁹ On this basis the Government approved a resolution on the promotion of sustainable choices in public procurements³⁰ in April 2009.

The Government resolution requires that in public procurements the objective should be a solution that matches demand in the best possible way ecologically and economically. The objective is to reduce the consumption of materials and negative impacts on the environment over the entire life cycle of a product or service. In its own procurements central government should take the environmental viewpoint into consideration in at least 70% of procurements in 2010 and in all procurements in 2015. The resolution also calls for the following:

5. Central administration should shift to electricity generated with renewable energy sources so that at least 30% of the electricity purchased by state administration is generated with renewable energy sources certified by an outside party in 2010 and at least 60% in 2015.
6. In state administration's newbuilding or in new properties rented for public use the objective is energy efficiency class A in 2010, in repairing existing buildings at least energy efficiency class C and in buildings constructed, repair or rented after 2015 the objective is a passive building.
7. Transports and the need to travel by car will be reduced by 10% by 2015 through logistics solutions, employer-subsidized public transport tickets and the use of telecommuting and videoconferencing.
8. In 2010 at least 50% of all cars that are purchased or leased for normal use must have carbon dioxide emissions of less than 120g/ km and at least 25% less than 110 g/km.
9. The sustainability of food procurements will be improved: organically grown food, vegetarian dishes or dishes made from seasonal food should be served in state administration's kitchens and catering services at least once a week by 2010 and at least twice a week by 2015.
10. In purchasing and leasing energy-consuming equipment, criteria in line with environmental labels' requirements must be used as technical specifications or grounds for comparing overall economy.

²⁹ *Ministry of the Environment (2008).*

³⁰ *Government (2009).*

11. Shifting to energy-efficient lighting will take place by adopting the latest lighting technology, among other things.
12. In procuring services life-cycle environmental impacts will be reduced by using the criteria developed for a Nordic or EU environmental label for services, among other things.

The Government resolution notes that in order to promote sustainable procurement, it is essential for an organization's management to commit to more sustainable procurements, for the organization to create a systematic procurement policy and for the organization to adopt an environmental programme. In state administration environmental management systems or programmes promoting energy and material efficiency will be adopted by 2010.

The implementation of the objectives in the Government resolution will be monitored every two years. The first evaluation will be conducted in 2010 as part of the evaluation and updating of the Programme for Sustainable Production and Consumption.

With regard to public procurements, the state-owned and controlled Hansel Ltd plays a very important role. It serves as the state's central procurement unit and is responsible for putting products and services required by state administration out to tender on a broad scale. Organizations that make use of Hansel's framework agreements do not need to arrange public tendering themselves, since the tendering requirements in the Act on Public Contracts have already been met.

Hansel's objective is to produce savings for the state by arranging tendering and concluding framework agreements concerning products and services. In 2007 taking environmental matters into consideration was made an integral part of the company's normal framework agreement process. For example, office stationery must meet the criteria for an environmental label. Hansel has joined the Green Office system administered by the World Wildlife Fund (WWF) and has been granted a Green Office diploma.

In a survey that was conducted by the National Audit Office in November 2009, slightly over half of government agencies reported that the organization has guidelines on taking environmental viewpoints into consideration in procurements. Environmental matters are considered in procurements by 48% of respondents sometimes, 44% usually and 8% always. In the survey 16% of respondents said they give preference to an environmental label. The objective for 2010, that environmental viewpoints should be taken into consideration in 70% of procurements, has not yet been met.

2.9.3 The state's travel strategy

The National Audit Office published an audit report concerning official travel³¹ in February 2007. The most important finding concerned shortcomings in guidelines for official travel at the agency and state group level. Consequently the National Audit Office considered it essential to develop the strategic guidance of official travel at the group level.

In June 2007 the Ministry of Finance appointed a working group to study ways to develop the guidance of official travel. Its task was to prepare a proposal for a travel strategy for the state. The strategy was to cover responsibilities and roles in guiding official travel in state administration as well as the use, content and management of group services supporting official travel and the management of travel (including procurement and booking channels, electronic tools and travel management support) and shared tools. The working group was also asked to make a proposal concerning the implementation of the travel strategy and the development of official travel in other respects if necessary. The working group's broader objective was to develop a group-level steering model for official travel in state administration so as to harmonize procedures and support the adoption of processes promoting economic travel.

In the travel strategy³² that it completed in 2008, the working group proposed that criteria should be set for safety and environmental responsibility in arranging tendering and procuring travel services. It emphasized that the load on the environment can be reduced by cutting down on travel, using technical solutions that reduce or eliminate the need for travel (videoconferencing, telecommuting) and selecting ways of travelling (reducing the use of airlines, carpooling, using public transport).

The objective of the strategy is to reduce the volume of travel and resulting costs by 4% from the 2007 level by 2011. Government agencies were to adopt the travel strategy by 2009, place someone in charge of managing travel and prepare travel guidelines according to a model that the working group presented.

Since government agencies were to adopt the travel strategy by 2009, the implementation and effectiveness of the strategy cannot be evaluated yet.

³¹ *National Audit Office (2007).*

³² *Ministry of Finance (2008).*

2.9.4 The CAF and sustainable development

The Common Assessment Framework (CAF) is a quality evaluation tool for organizations in the public sector. The CAF offers organizations a comprehensive framework with the help of which they can monitor the development of their own activities. The CAF model has been developed in the European Public Administration Network (EUPAN), whose objective is to promote the exchange of information and cooperation between the members of the European Union in developing administration and public services.

The model includes nine criteria and covers all key areas of an organization's activities. The first five criteria concern the organization's operational procedures, which are aimed at achieving set objectives and intended results. The remaining four criteria concern the results achieved through operational procedures from different angles. In addition to key performance results the model examines human results, citizen/customer-oriented results and society results. The nine criteria have been divided into 28 subcriteria that include examples of what procedures and results can be examined in each case.

Appendices have been prepared for the CAF self-evaluation model and these can be used either together with the CAF model or separately as a longer-term evaluation tool in a particular area. The appendices contain additional questions for each of the nine criteria. Appendices have been prepared regarding electronic administration, personnel policy, performance/effectiveness and service in people's own language.

In Finland, as part of implementing the sustainable development policy outlined in the Government Programme, it was agreed that a new appendix to the CAF model would be prepared concerning sustainable development. The appendix is useful in evaluating, developing and supervising activities designed to promote sustainable development in all areas of an organization's activities. The appendix contains sample questions (a total of 53) for the nine CAF criteria. With the help of these sample questions an organization can determine whether it promotes sustainable development objectives throughout its activities. A similar appendix is not in use in the other member states.

At present no evaluation is available concerning how widely the sustainable development appendix is used. In summer 2009 the Ministry of the Finance conducted a survey of government agencies to find out how they use the CAF model and 28% of respondents said they used the model. Some informal responses also mentioned the use of the sustainable development appendix. The CAF was also mentioned most often when

people in state administration were asked what assessment framework they intended to use in future.

2.10 Sustainable development in public financial planning and sectoral reporting

The implementation of sustainable development is long-term activity and requires resources to succeed. At the state level the allocation of resources is decided by central government spending limits and the state budget. From the viewpoint of monitoring sustainable development, it is also important to know how administrative sectors report on the measures they have taken to promote sustainable development.

2.10.1 The spending limits procedure

The spending limits system is the most important medium-term planning tool for central government finances. The spending limits for the electoral term form a framework for government expenditure and outline total appropriations in future budget proposals. The four-year spending limits set expenditure ceilings and spending rules for state budgets during the Government's term in office. Appropriations to administrative sectors are revised annually within this framework by approving a spending limits decision based on administrative sectors' proposals. This decision plans spending limits for the next four years and provides guidelines for the administrative sectors to prepare their budget proposals for the next year. Spending limits thus outline total budget spending and the allocation of appropriations to administrative sectors for four years at a time. Spending limits cover about 75 per cent of the state budget.

The spending limits procedure plays a key role in medium-term financial planning. From the viewpoint of the implementation of sustainable development, it is essential to know how sustainable development is taken into consideration in preparing spending limits and whether the impact of the spending limits decision on the promotion of sustainable development is evaluated.

The Ministry of Finance publishes spending limits together with justifications each year.³³ The point of departure in the spending limits procedure is economic sustainability. Sustainable development is not

³³ *Ministry of Finance (2009)*.

discussed more broadly in spending limits documents as a motivating theme. Spending limits documents nevertheless deal with some themes related to sustainable development, such as climate matters, which involve substantial budget appropriations. In preparing spending limits, the impact of the spending limits decision on sustainable development is not evaluated.

2.10.2 The budget

Along with its legislative role, exercising budgetary power is one of Parliament's basic tasks. Parliament exercises this power by handling and approving the state budget. The budget outlines revenue and expenditure during the next year, although it does not contain all the cash flows that affect central government finances. Off-budget items include taxes and certain state funds, for example.

Roughly speaking the budget consists of three parts: general justifications, numerical tables and detailed justifications together with appendices. The numerical tables and detailed justifications present estimates of expenditure and revenues for the coming year. In the budget proposal expenditure and revenues are broken down by administrative sector and then by main title, class and item. In addition to the size and class of appropriations, the budget proposal notes the purpose for which funds are intended along with justifications. The appendices to the budget cover different themes supporting information on the use of funds, such as a description of the budget's impacts on regional economies. There are no guidelines concerning the content of appendices.

The budget summarizes key operational strategies in the public sector and is thus crucial when it comes to achieving the central government's sustainable development objectives. Including sustainable development objectives in the purpose for which funds are intended gives concrete form to the central government's real investment in promoting sustainable development.

The budget proposal contains several main titles³⁴ that mention sustainable development in their objectives. It is, however, difficult to evaluate the impacts of different administrative sectors' measures to promote sustainable development as a whole. Critical factors for sustainable development are often concealed in functions that have multiple impacts, and individual measures to promote sustainable development do not give a true picture of these.

³⁴ For instance main titles 30, 31 and 35.

The budget proposal for 1995 included an appendix on Finland's Natural Resources and the Environment, which described in summary form measures to promote sustainable development related to appropriations and their objectives.³⁵ The information in the appendix could be used to monitor transparently central government's sustainable development strategies in different sectors and compliance or non-compliance with the principles approved at the Rio Conference. The summary covered different themes related to sustainable development from different perspectives. These included the economy and the environment, industry, forests, energy, transport, agriculture and the identification of sustainable structures.

The appendix in the budget proposal for 1995 was unique; such an appendix has not been included in budget proposals since then. Later on the appendix was released in connection with the budget but as a separate publication.

Statistics Finland continued publishing Finland's Natural Resources and the Environment up to 2007. It stopped doing so because it no longer considered the publication part of its core tasks, in the face of tighter finances.³⁶

With the discontinuation of Finland's Natural Resources and the Environment, access to information concerning sustainable development has weakened for the public and particularly for Parliament. In connection with the budget proposal no summary information concerning the impacts of the public sector's measures to promote sustainable development is currently available. The information in the budget proposal concerning sustainable development is fragmented and does not allow the formation of an overall picture.

Individual topics related to promoting sustainable development and even cross-sectoral themes can nevertheless be discerned in the budget proposal. Measures aimed at mitigating climate change appear to have taken the role of sustainable development as a broad cross-sectoral umbrella. The administrative sector of the Ministry of Employment and the Economy is key in implementing energy and climate strategy, but the administrative sectors of the Ministry of the Environment, the Ministry of Agriculture and Forestry and the Ministry of Transport and Communications are also essential actors in the broad field of environmental policy.

³⁵ *Government proposal 152/1994 vp.*

³⁶ *Interviews with representatives of administration.*

2.10.3 Annual administrative report

Efficiency of government agencies' activities are described in their annual administrative report. The annual administrative report is a significant external reporting tool. The contents of annual administrative report is enacted in the state budget act (423/1988) and state budget decree (1243/1992). The State Treasury issues instructions based on state budget act and state budget decree concerning the annual administrative report to accounting agencies, other agencies that are within the scope of performance management and off-budget funds.³⁷ The instructions present requirements concerning the structure of the review of operations and the matters that must be discussed in it.

State accounting agencies publish their annual administrative report in connection with their final accounts, with the report forming the first section of the final accounts. According to the instructions issued by the State Treasury, the annual administrative report must contain the following sections: review by management, effectiveness, operational efficiency, outputs and quality management, management and development of human resources, analysis of the final accounts, evaluation and approval of internal control, results of evaluations and summary of observed abuses (Figure 2).

³⁷ *State Treasury (2008)*.

1. Annual administrative report
 - 1.1 Review by management
 - 1.2 Effectiveness
 - 1.2.1 Operational effectiveness
 - 1.2.2 Effectiveness of transferred and invested funds
 - 1.3 Operational efficiency
 - 1.3.1 Operational productivity
 - 1.3.2 Operational economy
 - 1.3.3 Result and productivity of paid activities
 - 1.3.4 Cost-covering of jointly financed activities
 - 1.4 Outputs and quality management
 - 1.4.1 Performances and public benefits
 - 1.4.2 Service capacity and the quality of performances and public benefits
 - 1.5 Management and development of human resources
 - 1.6 Analysis of the final accounts
 - 1.6.1 Structure of financing
 - 1.6.2 Compliance with the budget
 - 1.6.3 Statement of income and expenses
 - 1.6.4 Balance sheet
 - 1.7 Evaluation and approval of internal control
 - 1.8 Results of evaluations
 - 1.9 Summary of observed abuses

**Figure 2. Structure of the annual administrative report for state accounting agencies.
Source: State Treasury (2008).**

A state agency that is not an accounting agency but has performance objectives approved by a ministry prepares its annual administrative report using a different structure compared with an accounting agency. Such an agency's annual administrative report must contain the following main sections: review by management, effectiveness, operational efficiency, outputs and quality management, management and development of human resources, analysis of the final accounts, evaluation and approval of internal control, results of evaluations and signatures (Figure 3).

1. Review by management
2. Effectiveness
 - 2.1 Operational effectiveness
 - 2.2 Effectiveness of transferred and invested funds
3. Operational efficiency
 - 3.1 Operational productivity
 - 3.2 Operational economy
 - 3.3 Result and productivity of paid activities
 - 3.4 Cost-covering of jointly financed activities
4. Outputs and quality management
 - 4.1 Performances and public benefits
 - 4.2 Service capacity and the quality of performances and public benefits
5. Management and development of human resources
6. Analysis of the final accounts
7. Evaluation and approval of internal control
8. Results of evaluations

Figure 3. Structure of the annual administrative report for other state agencies besides accounting agencies. Source: State Treasury (2008).

The instructions for the annual administrative report do not cover reporting on sustainable development in a comprehensive way. Although some factors regarding sustainable development can be placed in the structure of the review of operations according to the instructions, with the present structure it is not possible to discuss the promotion of sustainable development in a separate section.

The sections of the annual administrative report concerning effectiveness, outputs and quality management and human resource management could contain essential information regarding sustainable development. The effectiveness section could describe state activities from the viewpoint of social sustainability. According to the instructions concerning the annual administrative report, the effectiveness section must include the performance objectives approved by the ministry, information on the implementation of objectives, a comparison with the implementation of objectives in the two previous years, a brief analysis of results for each performance objective and a more informal description of effectiveness in areas where performance objectives have not been set.

Agencies' report on operations does not usually cover sustainable development unless an agency's core activities contain some dimension of sustainable development. In this case sustainable development is discussed quite briefly, often in connection with fragmented observations or cross-cutting themes. The instructions for preparing the annual administrative report in themselves do not exclude the possibility to evaluate and report on the implementation of sustainable development. The instructions appear to place restrictions on reporting on sustainable

development because of the current required structure, however. For example, the evaluation of effectiveness must be presented separate from the description of internal environmental programmes. Description of objectives should be brief according to the instructions and that may be in conflict with the analysis of the varied impacts associated with sustainable development.

Performance agreements between a ministry and subordinate agencies mainly steer the development of agencies' effectiveness. The Handbook on Performance Management published by the Ministry of Finance³⁸ contains detailed requirements concerning the content of performance agreements. According to the handbook, the objectives set in performance agreements should be linked to basic tasks, clear, limited in number, measurable and evaluable. Performance agreements should take into account the positive and negative impacts of an organization's activities. It should therefore be possible to evaluate and report the impacts of activities on sustainable development on the basis of the instructions concerning the annual administrative report.

2.11 Taking environmental matters into consideration in state administration

Environmental matters are one, but not the only, dimension of sustainable development. How are they visible in agencies' activities? The question is connected to the guidelines for implementing the sustainable development strategy. In November 2009 the National Audit Office investigated the subject by sending a questionnaire to government agencies.³⁹ The questionnaire was limited to environmental matters, which cover a narrower scope than sustainable development.

Among the agencies that responded to the questionnaire, 76 per cent said that environmental matters have been included in the organization's strategy. Responses were compared with organizations' strategy documents chosen at random. These approach the environment in different ways. For example, at the Finnish Food Safety Authority, the environment is a key point of departure since it ensures food safety and quality as well as plant and animal health through research and

³⁸ *Ministry of Finance (2005b).*

³⁹ *The questionnaire was sent to 83 agencies. Responses were received from 70 agencies, giving a response rate of 84 per cent.*

supervision. In the strategy of the Safety Technology Authority the environment is visible in changes in the operating environment, with greater emphasis being placed on environmental and safety factors.

According to the questionnaire 35 per cent of organizations report on environmental matters in their annual administrative report. Responses were compared with these reports. Some of the agencies that answered yes to this question have examined the greening of their own activities, others the external effects of activities. For example, the Finnish Environment Institute's annual administrative report in 2008 discusses its environmental management system and the results of a regular review of the certification of its environmental management system.

All the universities that responded have sustainable development action programmes or environmental programmes that are referred to in their annual administrative report. According to the University of Joensuu's annual administrative report, it completed environmental work based on ISO 14 001:2004 to support a sustainable development strategy and action plan for the new University of Eastern Finland. The University of Helsinki reported that in its strategy it has made a commitment to take the principles of sustainable development into consideration in all its activities. The university does not have a separate environmental programme, but environmental matters have been included in its strategy, development programmes and quality assurance system. According to its response, the University of Helsinki is also preparing to introduce an environmental management system in stages.

The Ministry of Defence said in its response to the questionnaire that it has long traditions in environmental work. The defence administration established an environmental protection committee as early as 1969. According to the Ministry of Defence's annual administrative report, a special theme in defence administration in 2008 was the environment. A study was prepared concerning connections between activities and climate change and greenhouse gas emissions in the entire administrative sector. As part of international cooperation an environmental manual was drafted for use in crisis management operations. Special attention has also been focused on conservation values in areas that are used by the defence administration. The response supplied by the General Staff of the Defence Forces noted that the Defence Forces give broad consideration to environmental matters in activities, but in the case of the General Staff the matter has been handled more superficially. Of course the environmental impacts of the General Staff's activities are minor compared to the Defence Forces as a whole.

Some of the organizations that answered yes to the question do not discuss internal environmental work in their annual administrative report

but concentrate on the external environmental impacts of activities. For example, the Ministry of Transport and Communications and the Ministry of Employment and the Economy report on the environmental impacts of the activities they promote and regulate, not on the greening of their own organization. On the other hand environmental reporting can take place in the annual report instead of the annual administrative report. For example, at the Vehicle Administration Centre environmental reporting is part of the annual report and covers the environmental management system and environmental measures that have been taken. The Finnish Rail Administration also reports on environmental matters in a separate environmental report that is published every other year.

The reports published by the Finnish Civil Aviation Authority do not contain actual environmental themes, although it responded that it reports on environmental matters. The Finnish Communications Regulatory Authority said that climate policy and other environmental issues are becoming strategic focuses, without giving details as to how these will be taken into consideration in future. The Population Register Centre's annual administrative report did not deal with environmental matters at all, although it responded otherwise.

All in all 83 per cent of respondents said that their organization has some sort of guidelines concerning environmental matters. An actual environmental management system was in use in 30 per cent of agencies. Two organizations had an EMAS system⁴⁰. MTT Agrifood Research Finland's Equine Research and Equine College are EMAS-certified. The Finnish Parliament also has an environmental programme that is in line with EMAS and ISO 14001. A total of 13 respondents said they use ISO 14001 or an application based on it or an uncertified system. Eight organizations had the WWF's Green Office system or will have it next year. According to a quality survey that was conducted by the Ministry of Finance and the Association of Finnish Local and Regional Authorities, in public administration as a whole the greatest interest has in fact been expressed in the Green Office system.⁴¹

Responses are in line with the results of a project that studied the introduction of environmental management systems in state administration.⁴² According to the project's final report, environmental

⁴⁰EMAS: *Eco-Management and Audit Scheme*. The number of EMAS-registered systems in Finland and Europe is considerably lower than the number registered in the ISO14001 system.

⁴¹ Reinikainen (2009).

⁴² Reinikainen (2009).

management systems have been prepared in different administrative sectors, but systems have not made a real breakthrough in state administration. Consequently expertise concerning environmental management systems varies considerably from one sector to another. According to the study, the biggest obstacles to building systems were the lack of personnel resources, management's commitment and financial resources, the large amount of work required and the bureaucratic nature of systems. The breakthrough of environmental management systems would be easier if objectives were integrated with other objectives and performance management.⁴³

Nearly 90 per cent of the respondents to the National Audit Office's questionnaire said that their agency has taken energy efficiency into account in real estate management. Respondents pointed out, however, that it is difficult to check this matter because state-owned real estate is managed centrally by Senate Properties (see section 2.9.1).

On the basis of the questionnaire, many agencies' office routines, such as waste sorting or computer energy saving, appear to be quite well organized (Figure 4). Slightly less attention has been paid to work-related travel, such as instructions to use public transport, the possibility to use videoconferencing or telecommuting. Only 18 per cent of agencies use employer-subsidized public transport tickets (Figure 5).

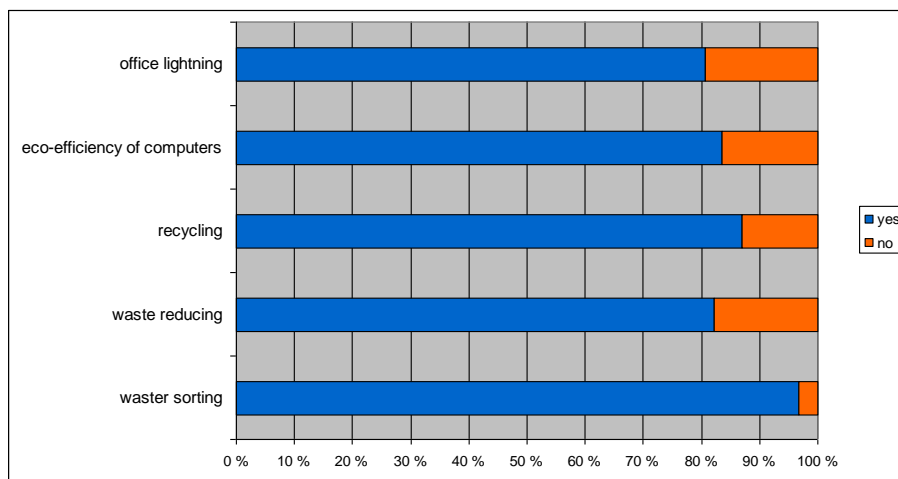


Figure 4. Environmental matters in organizations' office routines.

⁴³ Reinikainen (2009).

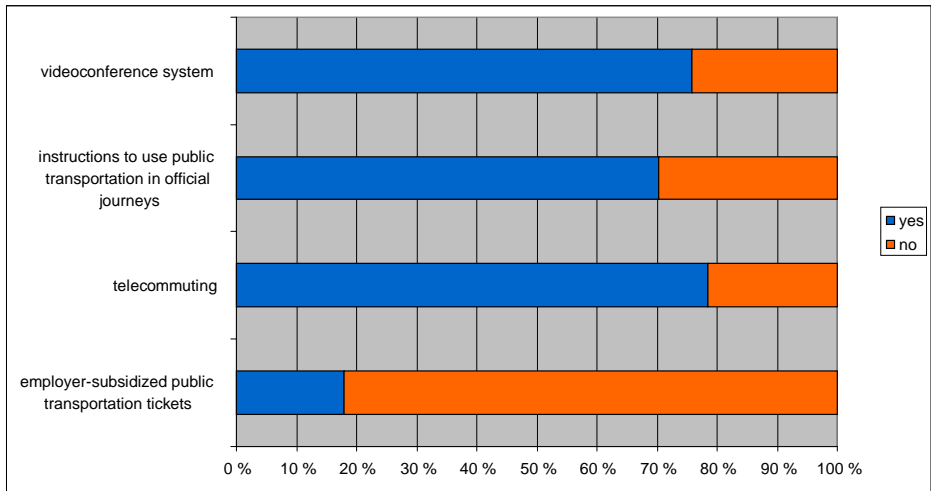


Figure 5. Reducing travelling in organizations.

To sum up, state administration has taken numerous environmental measures, but these vary considerably between administrative sectors and agencies. The situation could be harmonized and the burden on different agencies could be lightened if the state had a joint project or network aimed at promoting environmental matters. This was also desired by some respondents to the National Audit Office’s questionnaire.

3 Conclusions

Finland has long traditions in implementing sustainable development. The Finnish Government established the National Committee on Sustainable Development in 1993. Finland's sustainable development organization can be described as a hybrid model. The National Committee on Sustainable Development includes different actors and the goal has been to make it a forum for stakeholders. The commission does not make decisions and is not an advisory body to the Government.

The commission's work is supported by a main secretariat that consists of three persons. The secretariat has managed to get a lot accomplished through cost-effective networking. Although different administrative sectors have been brought within the sphere of activities through networking, one weakness is that the setting of objectives, practices and reporting with regard to sustainable development have been supervised quite unevenly in state administration.

The first Government Programme for Sustainable Development was prepared in 1998. The latest National Strategy for Sustainable Development was published in 2006. The strategy is monitored with the help of 34 key indicators. Indicator work has been considered a key part of sustainable development strategy and it has given concrete form to the strategy, but the usefulness of indicators in actors' decision-making is quite limited. An obvious problem from the viewpoint of policy recommendations is that the National Strategy for Sustainable Development has not specified target values for indicators.

The weight given to sustainable development appears to depend on the administrative sector. In those administrative sectors in which sustainable development themes are linked to the content of activities, sustainable development objectives have been given a key position. An example is forest policy. The weight given to sustainable development may also have increased, as in transport policy. In terms of content the greatest emphasis is placed on the environment and particularly climate change as well as themes related to the sustainable use of natural resources in different administrative sectors' objective setting. On the other hand the connection between objectives regarding citizens' well-being and the sustainable development strategy is looser. Attention is paid to social well-being primarily by those organizations in which the subject is at the core of activities.

Administrative sectors' own objective setting is in line with sustainable development as a rule. This is due partly to the fact that the objectives in

the sustainable development strategy are so vague that quite different measures can be interpreted as being in line with sustainable development. Furthermore objectives are so broad that every actor can find some element in the sustainable development strategy that its own organization is striving to achieve. The problem is that this kind of sustainable development does not have a guiding impact on the whole.

The value of the sustainable development strategy as a steering instrument has decreased. This is because key themes regarding sustainable development are directed through other government strategies. The significance of the sustainable development strategy has been seen mainly in processes in which actors have been assembled to discuss sustainable development themes together. The strategy is easily viewed as just one strategy among others and has not established its position as a cross-sectoral strategy steering activities.

The Environmental Cluster Research Programme, which supports sustainable development, has made it possible to take many areas of environmental policy and research to a new level in Finland. It has been quite successful in expanding the information base. One of the most significant results of the programme is the ENVIMAT model. With a fairly small input the Ministry of the Environment has been able to mobilize a large number of researchers and other experts representing research and funding organizations to engage in long-term cooperation to strengthen the information base in the environmental field and to utilize information in administration and outside it as well. One weakness is that the social sciences have received too little attention in the programme.

A number of sector strategies regarding sustainable development have been prepared in Finland. The Programme for Sustainable Production and Consumption, for example, has led to the establishment of a material efficiency centre. Education strategies have also set various objectives regarding sustainable development. One goal of general education is for all schools to have their own sustainable development action programme in 2014 and for 15% of schools to have received an outside label or certificate for their sustainable development activities. With regard to vocational education the objective is for 15% of vocational schools to have a certificate or label for the level of work in 2014. This year less than 5% of schools have labels.

The implementation and effectiveness of the Sustainable Development Programme for the Sami have not yet been evaluated as a whole. In connection with the programme a number of projects have been conducted, however. These have concerned the life cycle of the Sami community, promoting health, ensuring welfare and protecting language rights. All the important objectives in the programme have not been

achieved. From the viewpoint of the Sami, sustainable development and the Sami's right to their own culture are not being implemented for structural reasons. The Sami's right to engage in traditional industries has not been included in sectoral legislation concerning such things as reindeer herding, hunting and fishing.

At the group level the state has prepared several strategies that support sustainable development. The state strategy for premises was prepared in 2005. In April 2009 the Government approved a resolution on promoting sustainable choices in public contracts. According to the resolution, in its own procurements central administration should take the environmental viewpoint into consideration in at least 70% of procurements in 2010 and in all procurements in 2015. Central administration should also shift to electricity generated with renewable energy sources so that at least 30% of the electricity purchased by state administration is generated with renewable energy sources certified by an outside party in 2010 and at least 60% in 2015. The objective of the state travel strategy that was prepared in 2008 is to reduce the volume of travel and resulting costs by 4% from the 2007 level by 2011.

The state budget is of key importance in allocating resources. The budget proposal for 1995 included an appendix on Finland's Natural Resources and the Environment, which described in summary form measures to promote sustainable development related to appropriations and their objectives. The information in the appendix could be used to monitor transparently central government's sustainable development strategies in different sectors and compliance or non-compliance with the principles approved at the Rio Conference. The appendix in the budget proposal for 1995 was unique. Later on the appendix was released in connection with the budget but as a separate publication. Statistics Finland stopped publishing Finland's Natural Resources and the Environment in 2007. Consequently access to information concerning sustainable development has weakened for the public and particularly for Parliament. In connection with the budget proposal no summary information concerning the impacts of the public sector's measures to promote sustainable development is currently available. The information in the budget proposal concerning sustainable development is fragmented and does not allow the formation of an overall picture.

Government agencies' activities are described in their annual administrative report. The annual administrative report is a significant external reporting tool. The State Treasury issues instructions concerning the annual administrative report to government agencies and off-budget funds. The instructions present requirements concerning the structure of the annual administrative report and the matters that must be discussed in

it. The instructions for the annual administrative report do not cover reporting on sustainable development, however. Although some factors regarding sustainable development can be placed in the structure of the annual administrative report according to the instructions, with the present structure it is not possible to discuss the promotion of sustainable development in a separate section.

Environmental matters are one, but not the only, dimension of sustainable development. In November 2009 the National Audit Office investigated this subject by sending a questionnaire to government agencies. All in all 83 per cent of respondents said that their organization has some sort of guidelines concerning environmental matters. An actual environmental management system was in use in 30 per cent of agencies. Nearly 90 per cent of the respondents to the National Audit Office's questionnaire said that their agency has taken energy efficiency into account in real estate management. Many agencies' office routines, such as waste sorting or computer energy saving, appear to be quite well organized. Slightly less attention has been paid to work-related travel, such as instructions to use public transport, the possibility to use videoconferencing or telecommuting. Only 18 per cent of agencies use employer-subsidized public transport tickets. To sum up, state administration has taken numerous environmental measures, but these vary considerably between administrative sectors and agencies. The situation could be harmonized and the burden on different agencies could be lightened if the state had a joint project or network aimed at promoting environmental matters.

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