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Audit report 14/2019 Promoting sustainable development

## Follow-up report

The National Audit Office of Finland has prepared a follow-up report on the performance audit 'Promoting sustainable development' (14/2019). The follow-up report examines how the audited matter has evolved and what measures have been taken on the basis of the recommendations and other opinions presented in the audit report. The information contained in the report will also be used in the annual reports to Parliament on key audit observations and in the prioritisation of the agency's audit activities.

### 1 Carrying out the follow-up

It was examined in the follow-up to what extent the recommendations presented in the audit report had been implemented. The following questions were asked in the follow-up:

- Has the Government report or similar document provided individual ministries with stronger steering in their sustainable development activities?
- Have the Prime Minister's Office and ministries jointly created models or guidelines to determine to what extent their policies are in line with sustainable development and can the models and guidelines be used in policy-making? Have the ministries worked to expand cooperation in policy-making so that interdependencies can be identified?
- Has the role of the national objectives and the objectives set out by the Government as factors steering the activities been clarified in the steering and coordination of sustainable development?
- Have the costs incurred by central government as a result of the actions presented in the report on sustainable development and other economic impacts arising from them been examined in the report and during the preparation of the report?
- Has the implementation of the actions set out in the Government report (or similar steering document) been adequately monitored and assessed and has there been comprehensive reporting on the implementation of the actions?

Public documents on the promotion of sustainable development and the information requested from the Prime Minister's Office were used as the material for the follow-up. As part of the follow-up, National Audit Office auditors also took part in a focus group discussion hosted by the sustainable development coordination network between ministries. The manner in which ministries have promoted sustainable development and the way in which sustainable development measures have been steered were discussed in the focus group. The focus group discussions have been used as background material for this follow-up.

The follow-up was carried out in accordance with the plan.

## 2 Observations made during the follow-up

The observations made during the follow-up are presented below, and the steering impact of the report is discussed first, followed by a review of the sustainable development objectives. The third section of the follow-up report discusses the assessment of compliance with sustainable development, the fourth section the assessment of economic impacts, and the fifth and final section the reporting of the issue in the Government's annual report. The recommendation on the matter issued in the audit report is presented at the start of each section.

Even though the report has failed to assume a stronger role as a steering document, sustainable development has been given a high priority at Government level

The following recommendation was issued in the audit report: 'If the aim is to use policies as more effective tools in the implementation of sustainable development, the Government should steer the process more firmly than what is laid out in the 2017 report on sustainable development.'

The recommendation is based on the observation that the steering impact of the 2017 report on individual ministries was rather limited. The report was based on the Government Programme and did not contain any new measures to promote sustainable development. However, individual ministries had to some extent made sustainable development as a starting point or objective in their strategies. The report was considered particularly important as it can encourage discussion on sustainable development at Government and parliamentary level.

The 2017 and 2020 reports are structured differently. The 2017 report highlighted two priority areas in which the Government wanted Finland to make progress: 'A carbon-neutral and resource-wise Finland' and 'A non-discriminating, equal and competent Finland'. A total of 23 actions were proposed under these priority areas. In the 2020 report, Government actions are grouped in accordance with the 17 goals set out in the 2030 Agenda of the United Nations. Most of the objectives and actions presented under the UN goals and sub-goals are Government Programme measures promoting the achievement of the UN goals in question.

The 2017 and 2020 reports do not seem to differ greatly in how strongly they steer administrative branches as independent documents: both documents are primarily based on the Government Programme or the objectives and actions derived from it, and these are presented under the Sustainable Development Goals. The reports themselves do not highlight new important issues that have not already been mentioned in the Government Programme. In this sense, the role of the document as a steering instrument remains unchanged.

It should also be noted that the Programme of Prime Minister Marin's Government, which serves as a basis for the 2020 report, is a document with a sustainable development perspective containing sustainable development objectives. This is already reflected in the name of the Government Programme: Inclusive and competent Finland – a socially, economically and ecologically sustainable society. It is stated in the report on sustainable development that the Government Programme is built on seven strategic themes 'through which to work for a socially, economically and ecologically sustainable Finland and world'. The section 'Economically sustainable Finland' describing the Government's economic policy objectives is included in the report as a separate chapter. By influencing the phenomena described by the strategic themes, the Government is seeking to promote a broad range of different sustainable development objectives. According to the report, this phenomenon-based approach also reflects the need to identify interdependencies essential for sustainable development in policy-making. The objectives cannot be implemented independently of each other as achieving them largely depends on connections between them.

In the information submitted for the follow-up, the Prime Minister's Office also emphasises that the Government Programme already guides the Government on the path towards sustainable development: 'The Government Programme already focuses the measures on societal themes where action from the perspective of sustainable development is required. These areas are identified as strategic themes in the document.' According to the Prime Minister's Office, together with the numerous other strategic documents produced in individual administrative branches and discussing sustainable development themes, the report presented in 2020 and the action plan of the Government Programme serve as documents clarifying and steering the actions set out in the Government Programme.

In addition to the Government Programme and the report, the Government has also sought to enhance the steering of sustainable development by preparing a sustainability roadmap.<sup>1</sup> The sustainability roadmap is a document presented by the Government in its mid-term policy review in spring 2021. It sets out the Government's current objectives and policies as well as its decisions on ecological, social and economic sustainability. The document was prepared under the auspices of the Prime Minister's Office and in cooperation with individual administrative branches. According to the Prime Minister's Office, the preparatory process increased understanding of sustainable development in individual administrative branches.

According to the policy decisions<sup>2</sup> made by the Government in its mid-term policy review, the sustainability roadmap will become a document steering public administration actions and it will be regularly updated. The Government plans to update the roadmap each year, use it as a document steering its policies and monitor the achievement of its objectives in budget and spending limits discussions. The next comprehensive review of the sustainability roadmap will take place in spring 2022. According to a Government policy decision, the roadmap follow-up process will focus on the interdependencies between ecological, social and economic sustainability and coherence of the document, as well as on the strengthening of the knowledge base of sustainability dimensions and international comparability of different sectors. The preparatory work will be jointly carried out by the Prime Minister's Office and individual ministries.

A second roadmap, the 2030 Agenda roadmap, is also under preparation. This roadmap will serve as a strategic tool for the Finnish National Commission on Sustainable Development by setting out the key themes and areas of change that the commission will highlight in the future. Changes at system level supporting the achievement of the Sustainable Development Goals of the UN are at the core of the document. The 2030 Agenda roadmap and the roadmap of the Government differ from each other in that the Government's roadmap is jointly prepared by ministries and its focus is on the role of the state and objectives of the Government. At the same time, the 2030 Agenda roadmap seeks to involve all actors of society, the document will be prepared by the Finnish National Commission on Sustainable Development, and it will focus on changes at system level.<sup>3</sup>

The recommendation on the role of the report as a steering document has not become a reality as such. However, in overall terms, the close connection between the Government Programme and sustainable development has strengthened the steering of sustainable development. The report has failed to assume a stronger role as a steering document as it is still mainly a compilation of actions that actors elsewhere have already decided to introduce. However, the report remains an important instrument for a dialogue between the Government and Parliament. At the same time, sustainable development is now more clearly visible in the objectives and approach of the Government Programme and in the documents prepared by the Government in its mid-term policy review.

## Ministries are more strongly steered by the Sustainable Development Goals of the UN

The following recommendation was issued in the audit report: 'The Government should clarify the role of the national objectives and the objectives set out in the Government report as factors steering the activities.' The recommendation is based on the observation that the priorities and actions set out in the report or the national sustainable development objectives did not play any important role in the steering of individual ministries' activities as they usually relied on the Sustainable Development Goals of the UN as a basis for their steering documents.

At the time of the publication of the 2017 report, the document audited by the National Audit Office, there was some confusion between global and national-level sustainable development objectives. On the one hand, Finland already had eight national objectives, which were linked to the UN goals. On the other hand, the report outlined two priority areas to steer Government activities: 'A carbon-neutral and resource-wise Finland' and 'A non-discriminating, equal and competent Finland'. At the same time, the structure of the report adopted in 2020, reflects the 17 Sustainable Development Goals of the UN and is constructed around them.

According to the information submitted for the follow-up by the Prime Minister's Office, Finland and the Government are committed to fully implementing the 2030 Agenda for Sustainable Development and its goals, and the report serves as the Government's plan to implement 2030 Agenda in public administration. The purpose of the sustainability roadmap adopted by the Government in its mid-term policy review is also to implement goals set out in the 2030 Agenda, while a separate roadmap to specifically achieve the goals of the 2030 Agenda in Finland is currently under preparation. According to the Prime Minister's Office, the Government is working to make all Sustainable Development Goals of the UN a reality and it does not have any separate sustainable development objectives. Finland's eight national sustainable development objectives are intended to promote all Sustainable Development Goals of the UN.

The approach adopted by the Government covers all UN goals and helps ministries to link their own activities to them. At the same time, however, this approach may have weakened the strategic nature of the report highlighting sustainable development themes identified as important to Finland.

The link between the report and the Government Programme is good for the credibility of sustainable development. The structure may also serve administrative branches better than the previous report. However, the Sustainable Development Goals of the UN underpinning the structure of the report are of global nature, and they may not necessarily be relevant to all sustainable development issues important to Finland. Moreover, a situation in which the Government Programme is no longer linked to sustainable development in the same manner as the current Government Programme could also make the report on sustainable development less relevant.

On the basis of follow-up, it can be concluded that the link between the report and the 17 goals of the UN will help to understand the connection between the report and the global objectives, and in this respect, the role of the various objectives as a factor steering the activities is now clearer. However, there is a risk that the most important sustainable development issues at national level will be overlooked in a structure consistent with the UN goals.

No models have been prepared for considering sustainable development in policy-making – however, the monitoring and follow-up have been broad-based

The following recommendation was issued in the audit report: ‘If the aim is for policy contents to be more firmly steered by sustainable development, the ministries should analyse more systematically whether their activities comply with sustainable development.’ The recommendation referred to the fact that sustainable development was not yet linked to the contents of ministries’ policy-making in a clear and coordinated manner. In their policy-making, individual ministries did not have instructions, models or procedures that could take into account the economic, social and ecological dimension of sustainable development or such matters as the intergenerational aspect or global dimension of the phenomenon.

In the information submitted for the follow-up, the Prime Minister’s Office highlighted a number of procedures that the Prime Minister’s Office and individual administrative branches have been able to use to assess their policies and their compliance with sustainable development. These procedures include:

- the external evaluation of the national policy of sustainable development (was carried out in 2019 and will again be carried out between 2022 and 2023)
- the voluntary national review submitted by Finland to the UN in 2020. For this document, individual administrative branches carried out extensive self-evaluations on the success of the 2030 Agenda using the evaluation framework prepared by the Prime Minister’s Office
- monitoring and indicator system for the national sustainable development objectives. Its purpose is to involve administrative branches in examining the state of sustainable development in their own sectors
- national citizens’ panel on sustainable development. It provides public administration with direct feedback on the opinions of different sectors of society
- The framework for reporting on sustainable development currently under development in the State Treasury. It will provide a basis for responsibility reporting by government agencies.

The system for monitoring and assessing sustainable development is broad-based and comprehensive. Using the monitoring data, individual ministries are also able to identify shortcomings and problems in sustainable development in their own areas and in this manner refocus their policy measures. However, the monitoring and assessment procedures listed above do not yet seem to have produced tools or models that could be used to process compliance with sustainable development in policy-making in an analytical manner. Likewise, no significant ways in which ministries would seek to take sustainable development into account in policy-making or to observe interdependencies came up in the focus group discussion hosted by the sustainable development coordination network as part of the follow-up.

In the information submitted for the follow-up, the Prime Minister’s Office pointed out that in recent years it has engaged in a dialogue with Parliament and the Ministry of Justice on whether sustainable development could be better taken into account in the preliminary review of legislative impacts. The guidelines on assessing the impacts of legislative proposals issued in 2007 are being overhauled by a working group led by the Ministry of Justice, and it is expected to complete its work at the end of 2021.<sup>4</sup> The Prime Minister’s Office states that it has given priority to long-term impacts (impacts on future generations) and understanding of global effects in the drafting of legislation.

Based on the follow-up, the recommendation that ministries should analyse more systematically whether their activities are in line with sustainable development has been implemented to some extent. Models or procedures have not yet been developed that would take sustainable development into account in policy-making. The Prime Minister’s Office has raised the possibility of integrating the perspectives of sustainable development more strongly into the guidelines for assessing the impacts of legislative proposals, which are now being overhauled. Follow-up and evaluation procedures have been comprehensive and they have allowed ministries to obtain information on the success of their efforts to promote sustainable development.

### The report does not present any economic impacts, but the economic dimension is visible in the work on the sustainability roadmap

The costs incurred by central government as a result of the measures or their economic impacts had not been examined during the preparation of the 2017 report and they were not presented in the report itself. The following recommendation was issued in the audit report: 'The Prime Minister's Office and the other ministries should review and present the costs incurred by central government as a result of the actions promoting sustainable development and their broader economic impacts in the drafting of sustainable development policies and in the decision documents.'

The new report does not systematically present the costs of the actions or the estimated economic impacts of the objectives or actions, even though it gives details of the costs of a number of actions.<sup>5</sup> According to the information submitted for the follow-up by the Prime Minister's Office, the actions described in the report are included in the Government Programme and the Government action plan, and the resources required for them are set out in the General Government Fiscal Plan and the approved budget. According to the Prime Minister's Office, the actions do not require additional funding, and it does not serve any purpose to repeat in the report the entries made in the General Government Fiscal Plan and budgets.

The approach proposed by the Prime Minister's Office is well justified in the sense that the actions set out in the report on sustainable development (Chapter 3 'Government efforts to implement the 2030 Agenda') are largely based on the Government Programme. Thus, the costs of the measures set out in the report or, more broadly, their economic impacts should be examined in a broader framework of all Government activities. The fact that a report with significant factual content is presented without a description of its economic impacts will make it less useful in decision-making.

One key purpose of the report is to promote policy principles, which is also an argument in favour of not presenting any economic impacts. Long-term action, transformation, policy coherence and global partnership as well as ownership and participation are the policy principles mentioned in the document. The principles describe issues that should be taken into account in all policy-making and that can be considered as prerequisites for the activities and not as a separate policy area. In fact, from this perspective, it is very difficult to identify the costs of actions promoting sustainable development.

However, the Government has taken the financial perspective into account, especially in its work on the sustainability roadmap. In the sustainability roadmap<sup>6</sup> presented in its mid-term policy review (see also above), the Government has sought to bring the three dimensions of sustainability together into a balanced whole and demonstrate the links between social, economic and ecological sustainability (page 8). The roadmap presents the definition and current state of social, economic (general government finances) and ecological sustainability and the objectives for the year 2030. The document also presents Government measures seeking to strengthen Finland's general government finances and to create a basis for sustainable economic growth. The document also presents measures that in the Government's view would boost the productivity and cost-effectiveness of public administration. According to the Prime Minister's Office, the sustainability roadmap will be made part of the spending limits process.

The manner in which sustainable development actions impact central government finances has also been outlined in the budget proposals and the General Government Fiscal Plan. However, in these documents, sustainable development has until now been a narrower concept than in the sustainability roadmap.

The General Government Fiscal Plan for the period 2022–2025<sup>7</sup> describes the state and objectives of general government finances and the finances of central government, counties, municipalities and social security institutions. The chapter on central government finances contains a sub-chapter 'Sustainable development', in which sustainable development is discussed from two perspectives: To what extent does the General Government Fiscal Plan contain appropriations that are estimated to promote

the carbon neutrality targets set out in the Government Programme? What are the taxes promoting the carbon neutrality target contained in the tax system and how is the Government planning to develop the tax system?

According to the General Government Fiscal Plan, the appropriations promoting the carbon neutrality target totals about two billion euros in 2021 and they will decrease to about EUR 1.7 billion by the year 2025. As regards taxes, the plan highlights the Government's objectives and actions to develop the tax system. Thus, the General Government Fiscal Plan describes sustainable development from a single perspective: from the perspective of carbon neutrality, which is related to climate policy.

As in the previous three years, the budget proposal for 2021<sup>8</sup> contains two sections describing sustainable development. The general strategy and outlook has a separate sub-chapter describing sustainable development. The description details, in line with the General Government Fiscal Plan, key measures related to carbon neutrality and appropriations allocated to them. In the budget proposal for 2021, the appropriations total EUR 2.2 billion. There is also information on taxes promoting the carbon neutrality target and the planned tax reform. Environmentally harmful subsidies are the third issue described in the general strategy and outlook. These are subsidies that lead to higher utilisation of natural resources and environmental loading in subsidised companies and industries. The subsidies are tax subsidies granted as lower taxes or subsidies granted from appropriations. A total of 26 different subsidies and appropriations have been identified. In financial terms, the lower taxes on diesel fuel and light fuel oil used in mobile machinery are the most important of the subsidies (amounting to approximately EUR 745 million and EUR 476 million, respectively).

The rationale of the main title of each administrative branch contained in the budget statement also contains short descriptions of the measures taken by the administrative branch to promote sustainable development. A small number of descriptions contained in the budget proposal for 2021 also describe the impact of the measures on central government finances. In this respect, the 2022 budget proposal will be prepared in the same manner. According to the guidelines issued by the Ministry of Finance<sup>9</sup>, the rationale of main titles should describe how sustainable development measures are implemented in the administrative branch. The focus in the descriptions should be on the policies promoting sustainable development presented in the Government Programme. The text should also describe which appropriations are related to the implementation of the key sustainable development objectives and detail any possible changes in the appropriations.

In recent years, the Ministry of Finance has examined phenomenon-based budgeting, which also involves sustainable development. The Programme of Prime Minister Marin's Government contains entries on such matters as the development of gender-based budgeting and child budgeting. A working group developing child budgeting has operated under the auspices of the Ministry of Finance in 2020 and 2021. According to the budget drafting guidelines issued by the Ministry of Finance, a summary review of child budgeting will be included in the budget proposal for 2022. This can be considered to be linked to the social dimension of sustainable development.

Overall, the description of the financial costs incurred by central government as a result of the actions promoting sustainable development or more broadly, the economic impacts of sustainable development is still on a fragmented basis. This is mainly because summing up sustainable development as specific measures is not easy, which in turn makes it difficult to assess their economic impacts. At the same time, outlining the costs or economic impacts of the actions identified in the report on sustainable development and mainly included in the Government Programme would produce better information for the review of the report.

In the General Government Fiscal Plan and the budget proposal, sustainable development is mainly presented from the perspective of the ecological dimension by describing appropriations related to carbon neutrality and environmentally harmful subsidies. However, in the sustainability roadmap, the Government has sought to examine sustainable development more broadly from an economic, social and

ecological perspective. A review focusing on climate policy could, in addition to the environment, also cover other dimensions of sustainable development, provided that themes related to such matters as a just transition or long-term wellbeing impacts are also included.

The recommendation that the report should present the costs incurred by central government as a result of the measures promoting sustainable development and broader economic impacts identified in the preparation of sustainable development policies and the final documents has not been become a reality. However, the Government has given more consideration to the economic perspective in the promotion of sustainable development in other ways.

**Monitoring and evaluation of sustainable development is on a comprehensive basis even though there is still room for improvement in the reporting on the implementation of the actions in the Government's annual report**

The following recommendation was issued in the audit report: 'The Prime Minister's Office should enhance the reviewing of the Government actions for promoting sustainable development and reporting on them in the Government's annual report.' The recommendation is primarily based on the observation that the implementation of the Government report has been monitored at general level, but few reviews on the matter have been produced and it has been reported incoherently in the Government's annual report.

The Government issued the new report in October 2020, which means that no information on its implementation could be included in the Government's annual report for 2020. Therefore, it is still too early to fully assess the implementation of the recommendation. However, the state of the monitoring and reporting of sustainable development, and the prerequisites for future assessment and reporting on the implementation of the report are described below.

Monitoring and evaluation of sustainable development is a multilevel process. The following entities are monitored: Sustainable Development Goals of the UN, state of sustainable development, actions taken by the Government on the basis of the report, and the actions taken by individual ministries to promote sustainable development in their own administrative branches.

At global level, the UN monitors the achievement of the 17 Sustainable Development Goals and the 169 sub-goals using indicators and voluntary national reviews. In Finland, production of the information required for the indicators is the task of Statistics Finland, which also publishes the indicators on its own website.<sup>10</sup> Finland has also submitted two voluntary national reviews to the UN (in 2016 and 2020).

At national level, the state of sustainable development is monitored more extensively than the implementation of UN goals. The monitoring covers ten entities. They describe such areas as the state of nature, consumption, prerequisites for health, education, and global responsibility. A monitoring basket consisting of indicators has been created for each monitored entity. There are a total of about 40 indicators, and a short report on the monitored entities is produced each year, in addition to which a more extensive report on the state and future of sustainable development is also compiled on an annual basis.<sup>11</sup> The monitoring is organised by the Prime Minister's Office and the Government's sustainable development coordination network in collaboration with the Finnish National Commission on Sustainable Development.

In addition to the reports described above, the Government's annual report submitted to Parliament also contains information on sustainable development. The report for 2020 submitted in April 2021 describes the state of sustainable development and the measures taken by individual ministries to promote sustainable development. The National Audit Office audited the reporting on sustainable development contained in the annual report as part of the audit on final central government accounts and the Government's annual report.<sup>12</sup>



In the Government's annual report, sustainable development is described from three perspectives: state of sustainable development on the basis of international estimates, state of sustainable development on the basis of national indicators, and sustainable development from the perspective of the national citizens' panel. Ministries also report on the actions taken in their own administrative branches as part of their performance reviews (sub-chapter 'Implementing the objectives of sustainable development' of Appendix 1 to the annual report). According to the audit, reporting on sustainable development was on an adequate basis to the extent that the state of sustainable development is described in relation to key comparison criteria. The reporting was also extremely concise: only a few sentences are devoted to such wide-ranging themes as the state of nature and the environment, and social exclusion and inclusivity. Conciseness is understandable because matters that are discussed more extensively in other texts are condensed in the Government's annual report.

In the reporting on their own administrative branches, individual ministries were obliged to report on measures that they presented in the rationale of the main titles in the budget proposal for 2020. Based on the audit, individual ministries did not comprehensively report on their own actions, and the objectives and actions were not clear enough: 'In the annual report, it was possible to identify reporting on two thirds of the actions presented in the budget proposal. At the same time, the text of the budget proposal did not constitute a good basis for the reporting as the objectives or actions are presented vaguely in them.'

The Prime Minister's Office is now developing monitoring procedures for the 2020 report. According to the information submitted for the follow-up by the Prime Minister's Office, future monitoring will be based on the monitoring of the implementation of the Government Programme. Monitoring of the Government Programme can also produce information on the implementation of the report on sustainable development as the report is extensively based on the actions set out in the Government Programme and the Government's action plan.<sup>13</sup> The action plan concretising the Government Programme lists about 200 measures and according to the Prime Minister's Office, the actions helping to achieve the report can be identified from among them. Implementation of the Government Programme is monitored and information on it given in the Hankeikkuna (project window) service on the Government website.<sup>14</sup> According to the Prime Minister's Office, a separate menu to monitor sustainable development measures will be added to the service in summer 2021. In this manner, up-to-date information on the implementation of the actions set out in the report would be continuously available. The ministries' contact persons for sustainable development also believe that the monitoring of the report will become considerably easier when it is made part of the monitoring of the Government Programme. According to the Prime Minister's Office, the implementation of the report will also be assessed in the national evaluation of sustainable development policies, which will be carried out between 2022 and 2023.

As the report was submitted at the end of 2020, its implementation has not yet been discussed in the Government's annual report, and the implementation of the audit recommendation cannot yet be assessed. However, the measures taken by the Prime Minister's Office to develop monitoring and reporting and plans to evaluate the implementation of the report will ensure that the activities can be developed in accordance with the recommendation. Overall, the monitoring, evaluation and reporting system for sustainable development is extensive and multilevel.

### 3 Summary and further action

It was found in the audit on the promotion of sustainable development (audit report 14/2019) that the steering impact of the report on sustainable development is limited and that the report failed to deal with the economic impacts of the measures. While ministries were giving more consideration to sustainable development than before, the steering impact of the report and its objectives was weak. Ministries had no specific tools to assess whether the policies that they had prepared were in line with sustainable development. Even though the ex-post monitoring and evaluation system was comprehensive and effective, the conclusion was that reporting on actions promoting sustainable development in the Government's annual report should be improved.

Based on the follow-up, steering of sustainable development is now on a stronger basis. This is particularly due to the fact that sustainable development is now more strongly integrated into the Government Programme and Government-level documents. As a separate document, the report on sustainable development has not changed significantly, but it still plays a key role as an instrument facilitating dialogue between the Government and Parliament. The report does not cover the economic dimension of sustainable development in more detail than earlier documents, but in the Government's sustainability roadmap, the economy is discussed more extensively than before. Sustainable development objectives have become somewhat clearer after the Government report was structured in accordance with the Sustainable Development Goals of the UN. This helps ministries to attach their own actions to the Global Agenda for Sustainable Development (2030 Agenda), but it may also weaken the policy-making role of the sustainable development issues that are particularly important at national level.

The recommendations set out in the report have been partially implemented. The steering of sustainable development and its link with economic planning have been strengthened to some extent. The objectives have become clearer. Individual ministries do not yet have clear models in place to assess compliance with sustainable development in their own policy-making process. Ex-post monitoring, evaluation and reporting are broad-based and comprehensive, but there is still room for improvement in the reporting on Government measures.

As a whole, Government's action to promote sustainable development is now on a stronger basis. There is no need to continue the follow-up.

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