



**OECD-DAC Peer Review Finland 2024  
– Civil Society Assessment by Finnish Development NGOs Fingo**



*Fingo with its members and partners in a pro-sustainable development happening during the Government Programme negotiations of 2023.*

28.2.2024

## Content

### Foreword

### Assessment approach

### Summary

## PILLARS

### PILLAR I. Partner country engagement

I.1 Bilateral partnerships (p. 6)

I.2 Achieving lasting sustainable development results (p. 8)

*CASE 1: Support for domestic resource mobilisation and developing countries' place in global tax policy* (p. 9)

I.3 Fit for fragility and humanitarian contexts (p. 10)

### PILLAR II. Inclusive development partnerships

II.1 Multilateral partners (p. 12)

II.2 Other bilateral development partners (p. 15)

II.4 Civil society (p. 15)

*CASE 2: A civil society assessment as part of government's voluntary national review of realising the sustainable development goals of the 2030 Agenda* (p. 18)

*CASE 3: Report recommendations to strengthen civil societies and advance their enabling environment* (p. 19)

II.5 Private sector (p. 20)

II.6 Research and academia (p. 20)

### PILLAR III. Global and domestic efforts

III.1 Global goods and challenges for sustainable development (p. 21)

III.2 Policy coherence for sustainable development (p. 22)

*CASE 4: Reflections from the three CS follow-up reports on Finland's progress towards the SDGs* (p. 23)

III.3 Global education, awareness-raising and public support (p. 25)

## FOUNDATIONS

### A. Policy

A.1 Policy framework (p. 26)

A.2 Guidance and basis for decision-making (p. 30)

**B. Institutional arrangements** (p. 30)

**C. Financing for sustainable development** (p. 31)

**D. Management systems** (p. 36)

D.4 Results, evaluation, knowledge management and learning (p. 37)

References (p. 38)

## Foreword

Fingo is grateful for the opportunity to contribute a civil society perspective to the OECD DAC review process of Finnish development cooperation as an observer member of the peer review team and by providing this civil society assessment for the team.

*Fingo is an umbrella organisation of about 260 Finnish civil society organisations* (CSOs). Fingo's members work on a wide range of global issues in the arena of development cooperation, humanitarian aid, global citizenship education and different aspects of sustainable development. They range in size from small voluntary organisations to large professional ones. What unites them is the desire to make the world a more just and fairer place. Fingo's motto is to influence the future today.

Our assessment is based primarily on the experiences and knowledge of Fingo, our members and other Finnish CSOs, but also on published material such as evaluations commissioned by the Ministry for Foreign Affairs of Finland, Government Programmes and reports, and CSO reports and statements. We conducted two surveys for the assessment, one for Finnish CSOs and another one for members of the Finnish Society of Development Research (FSDR), and organised focus group discussions for Finnish CSOs<sup>1</sup>.

The structure of this assessment follows the [DAC Peer Review Methodology](#) in a selective way, i.e. we have focused especially on those questions/subsections of each Pillar and Foundation that are related to the experiences of Fingo and/or those CSOs that responded to the survey, or that are relevant from a civil society perspective in general. Before moving to the Pillars and Foundations, we will first outline our approach to this assessment and briefly summarise our main observations and recommendations.

## Assessment approach

A key element of our assessment approach is to underline the crucial role of civil society in carrying out effective development cooperation and in enhancing sustainable development in general, as comprehensively outlined also by OECD DAC in its documents on development cooperation, civil society and humanitarian assistance (OECD 2020; OECD 2021). We strongly support the full implementation of the DAC recommendations, i.e. that development cooperation and humanitarian aid donors should actively secure an enabling environment for civil society, work with civil society actors, and increase direct, flexible, and predictable funding for professional NGOs and local civil society actors, encourage organisations to improve their performance, transparency and accountability, and safeguard and defend the diversity of civil society actors.

Another key element of our approach is our emphasis on policy coherence. Development cooperation is a crucial tool, among others, for the transformative change needed to curb increasing inequality and for ensuring sustainable living conditions in a healthy environment globally. To be successful, development cooperation

---

<sup>1</sup> We received responses to the survey from 11 CSOs: Disability Partnership Finland, Fida International, Finnish Education Outreach, Finnish Evangelical Lutheran Mission FELM, Operation a Day's Work Finland (Taksvärkki), Religious Society of Friends Finland, Save the Children Finland, Trade Union Solidarity Centre of Finland SASK, Väestöliitto, World Vision Finland, and WWF Finland. Their ideas have been used comprehensively in this assessment, but they have not been listed separately. Fingo conducted the survey for the members of the Finnish Society of Development Research (FSDR), as Fingo is an observer member of the FSDR board and there is a shared understanding that it is important to strengthen dialogue between researchers and practitioners. The timing was challenging for the FSDR members due to their responsibilities at the Development Days Conference and Annual Meeting. We received only two responses, which we used as food for thought. The focus group discussions were not well received either, with only one person attending. However, we had an interesting discussion with her based on the results of the CSO survey.

needs to be in line with other efforts towards the necessary transformative change. The specific role of development cooperation, as specified in [Our Common Agenda](#), is to reduce poverty and inequality and to do it in such a way that the results are as sustainable and transformative as possible. Development policy should be seen as a central part of the foreign and security policy of DAC members, including Finland, that supports building a stable, safe, and prosperous world. It is therefore also about fostering the well-being of the DAC countries.

We comment on the recent changes in Finland's development policy in more detail later in this report, but it should be emphasised that, at the outset, the current Government Programme does not articulate a clear, overarching central goal for its development policy. This is a significant change from the previous two governments (2015–19 and 2019–23). They clearly stated in their own programmes that reducing poverty and inequality was the overall goal of development cooperation, and the programmes were also in line with the sustainable development goals.

Overall, the emphasis of the current government seems to be, to a larger extent than previously, on Finnish national interest and not so much on global sustainable development. This emphasis is visible in the Government Programme as well as in the policy discussions and actions. As an example, the Government Programme does not mention sustainable development at all. On a positive note, the current government upholds certain basic principles of Finnish foreign and development policy, such as a multilateral and rules-based approach.

However, the change in political direction to focus on national interest is notable. As there is no Finnish interest that can be disconnected from global development, we consider this political emphasis on national interest to be short-sighted, which we will describe further throughout this report.

## Summary

In this assessment, we present our interpretations and conclusions on Finnish development policy in the context of the 2024 OECD DAC peer review of the Finnish development policy. Our assessment is based on the input of our members and other materials, but the conclusions are our own.

Overall, our view is that Finland has good development policy capabilities, such as resources, know-how, and networks. Finland has been able to balance different forms of cooperation, such as bilateral and multilateral cooperation. Sustainable development has generally been well incorporated. Finland has been able to connect actors such as public organisations, civil society organisations and companies which is an important strength for a small country, and we encourage Finland to further leverage this.

Finland has generally been a constructive bilateral and multilateral partner. Its humanitarian aid is tailored to respond to specific needs in target countries and regions. Finland's engagement with its partner countries has usually met the principles of effective development cooperation and DAC standards. Finland has been committed to establishing respectful bilateral development cooperation relationships and focused its support on activities and programmes that partners have identified as crucial (see section “Pillar I”).

Finland's long-term commitment to development policy has been left to the vagaries of changing governments and ideologies. The direction of the policy has changed along with every governmental term: from Sipilä's centre-right government's (2015-2019) severe budget cuts and diminished role of development policy, to Marin's centre-left (2019-2023) more ambitious policies with an increase in the development budget, and again to the centre-right Orpo government (2023-) which heralded a return to budget cuts and a decreased interest in development matters (see especially section A.1). Presently, we are concerned about the negative impact of the substantial cuts in development aid. The current government started its term by outlining severe cuts: a cumulative €1 billion during the governmental term (see sections I.1; A.1 and C).

The Marin government tried to create institutional persistence through the compilation of the [Report on Development Policy across Parliamentary Terms](#) (Ministry for Foreign Affairs, 2021b). However, the report did not live up to its promise of providing a policy framework across parliamentary terms, as the succeeding (current) government discarded it and announced that it will draft a new report.

Policy-changes are a feature of democracy. Nevertheless, in matters of foreign and security issues, Finland has been able to create and maintain a consistent and long-term view. Finland also has certain international commitments. Based on these points, we consider that Finland has the capability and responsibility of developing a more persistent and long-term development policy. Finland should, among other things, uphold development policy as an integral part of its foreign and security policy (see section A.1) and develop a clear and feasible plan to meet its international development financing commitments, preferably by 2030 (see section C).

If Finland can make use of its above-mentioned strengths and correct the problems of inconsistency and under-resourcing, development policy can become a cardinal part of Finland's well-being and brand in the world. The following crucial aspects speak in favour of strengthening the development policy:

- Global crises and the stagnation or setback of the Sustainable Development Goals
- Difficult humanitarian situation in many difficult conflicts around the world
- Finland's commitments
- Finland's economic relations, security, and influence in international politics.

# PILLARS

## PILLAR I. Partner country engagement

### I.1 Bilateral partnerships

In our view, **Finland's engagement with its partner countries has generally met the principles of effective development cooperation and DAC norms and standards.** Finland has been committed to establishing long-term and respectful bilateral development cooperation relationships with its partner countries. Finland has focused its support on activities and programmes that partner countries have identified as crucial for advancing sustainable development in their specific contexts. Finland's development policy priorities have been largely aligned with the Sustainable Development Goals outlined in the 2030 Agenda. Finland has highly competent government officials who are capable of maintaining continuity and sustainability in these long-term bilateral collaborations, even in situations where policy changes may introduce inconsistencies in achieving sustainable long-term objectives within these partnerships. As stated later-on in this report, the utilisation of these strengths has been hampered by political changes and the fact that Finland has not financed development cooperation sufficiently and in accordance with its commitments.

**However, we do have concerns** regarding the overall results of Finland's bilateral partnerships in recent years, as well as its future ability and political will to engage in them in a way that is consistent with DAC norms and standards, and respects the principles of effective development cooperation, particularly that of country ownership. Our concerns relate to funding cuts, the reduction of the bilateral share of development cooperation, the introduction of conditionalities and the shift in focus towards Finland's own benefits rather than those of the partner country.

**Funding cuts:** We are concerned about the negative impact of the substantial cuts in development funding in 2015-2016 on Finland's bilateral partnerships; and the impact of the cuts already decided by the current government as well as the potential for further funding cuts during this government term (2023-2027). Notably, so far the current government's cuts have predominantly targeted bilateral development cooperation.

**Reducing the bilateral share in overall development cooperation:** The Government Programme [\*A strong and committed Finland - The Programme of Prime Minister Petteri Orpo's Government\*](#) (Finnish Government 2023) stipulates that there will be fewer priority countries in the future, and the share of bilateral funding will decrease. The Government Programme also acknowledges the crucial role of civil society organisations (CSOs) in aiding Finland's attainment of its objectives for development cooperation (Finnish Government 2023, 184). Due to these policies, the funding of CSOs is not to be cut. In 2024 the funding for bilateral development cooperation (€138,6 million) is still greater than the funding of CSOs (€88 million), but the difference is diminishing. While we appreciate the recognition of CSO work, our consistent message to the government has been that bilateral cooperation is essential for successful development cooperation, and we have actively opposed the ODA cuts (see our arguments in section C1). The government's objectives for development cooperation remain unclear, leading to uncertainty about the specific objectives CSOs are expected to contribute to. In the context of priority partner countries, the role of CSOs differs significantly from that of government bilateral partnerships. In contrast to bilateral assistance, CSOs' work does not enhance the capabilities of the partner country's administration but the capacity of people and civil society, and therefore these two aid forms cannot replace each other but are complimentary.

**The government will terminate four country programmes** (Afghanistan, Myanmar, Kenya, and Mozambique). **Ukraine will be the largest beneficiary** of Finnish development cooperation during the government's term.



There are good reasons for terminating country programmes in Myanmar and Afghanistan as ethical cooperation with the governments currently ruling these countries is impossible. Yet it is crucial that civil society can still be supported, because it may mean offering an alternative to authoritarian rule sometime in the future. We support the government in continuing the funding for the critically important work of CSOs and their local partners in these countries.

We have reservations about the termination of country programmes in Kenya and Mozambique, as the decision was made on the basis of Government Programme based conditioning and the need for budget cuts. This termination means that bilateral relations between Finland and these countries will emphasise trade/commercial relations. Commercial relations are welcome, but they do not automatically eliminate inequality or promote the objectives in line with principles of effective development cooperation, such as the rights of women and girls. Rather, a growing economy can translate into growing inequality if social policies are not included in the package. We see that there is still a need for bilateral development cooperation for Mozambique and Kenya. Despite positive developments, there is significant inequality prevailing in these societies. In addition, the country programmes in both countries focus on the Finnish government's own development policy priorities, especially education and gender, among other focus areas; Mozambique has a least developed country (LDC) status and is a very fragile society; and Kenya hosts a large proportion of the central-eastern Africa region's refugees.

It is important to support Ukraine. At the same time, there should be a clear demarcation between the aid that meets the ODA criteria and support from other public sources. The mention of military aid to Ukraine and assistance in the form of defence material in the Government Programme's section on development cooperation is both unusual and inappropriate.

**The Government has a new policy on conditions for development cooperation, and it is problematic.** The Government Programme defines conditions for development cooperation. These include 1) support for the international rules-based order, 2) readmission of the partner country's own nationals and 3) no aid to governments or entities that support Russia's war of aggression in Ukraine. Our view is that Finland should, in particular, promote the international rules-based order and oppose Russia's aggression through other, more suitable means. Conditioning development funding in line with ways that sovereign countries vote at the UN is not in line with the basic principles of development cooperation, as development cooperation should be conducted with a long-term perspective, and, if it is terminated, it should be based on achieving the goals set for it. Additionally, conditions politicise aid, the conditions outlined in the Government Programme are highly ambiguous, voting situations at the UN change, and conditions reinforce the narrative of an arrogant wealthy Global North. Discontinuing development cooperation increases the influence of countries such as China and Russia, that do not share Finland's democratic values.

**The government has not clearly stated whether conditionalities apply to CSOs or not.** According to the understanding of several CSOs, the policymakers have informally indicated in public that conditionalities are unlikely to be applied to the development cooperation of CSOs. However, there has been no definitive decision communicated on this matter, leading to confusion among CSOs. The same uncertainty has been present in the call for project support applications for CSOs in the 2025–2028 application round (open until 8 March 2024). The Ministry for Foreign Affairs grants discretionary government transfers to Finnish CSOs for their development cooperation projects. The calls for applications are opened every two years. It is said that the applications for discretionary government grants are assessed based on minimum requirements, qualitative criteria, and an overall consideration, which are based on the Government Programme. The planned conditionalities are mentioned in the call, but without clarification on whether it is used as a criterion for granting project funding or not. Our stance is that CSOs in partner countries, as actors independent of the government, should not be held accountable or responsible for government decisions, such as voting behaviour

at the UN. Quite the contrary, their capacity to strengthen democracy, the rule of law and human development should be enhanced even when – and especially when – the state acts against these principles.

### **Recommendations:**

- Further develop long-term and respectful bilateral development cooperation relationships with partner countries, with a particular focus on shifting power related to development cooperation to partners and to the local level in developing countries.
- Reverse the direction in funding, return from the budget-cut policies to the path towards Finland’s international commitments. Formulate in the upcoming White Paper on international economic and development cooperation a plan for development cooperation funding extending over several parliamentary terms, like it says said in the Government Programme (Finnish Government 2023, 184).
- Clarify the role, objective, and usage of conditions in development cooperation; exclude the work of CSOs from the conditions.

## **I.2 Achieving lasting sustainable development results**

Our understanding is that **Finland generally has aimed to take into account the sustainable development goals** of its partner countries, and generally the aim of Finland is to achieve long-lasting sustainable results. In addition, the programme-based support to CSOs also guides them to consider the objectives of their partner countries. Finland has also invested in Finnish CSOs and supports their long-term development cooperation especially through funding and cooperation at policy and operational levels. Our specific ideas in this section concern climate change (first below) and domestic resource mobilisation. The latter is a somewhat longer narrative and is therefore presented as a separate case.

Evaluating the long-term results and effectiveness of **climate finance** is not a straightforward task, as climate finance and its reporting form a fragmented entity. However, the Ministry for Foreign Affairs (2023a, 2023b) commissioned an extensive evaluation of climate finance that sheds some light on the matter: *Evaluation of Finland’s international climate finance 2016-2022*. According to the evaluation, “Interventions demonstrate **ambition towards transformational change, with some early signals, but impacts will take time to fully emerge**” (Ministry for Foreign Affairs 2023a, 50). The long timeframes associated with transformation and the weaknesses in Finland’s ex-post monitoring make it difficult to evaluate the actual impacts of international climate finance. Furthermore, the evaluation states that the transformational impacts are “poorly articulated in intervention documentation, in part due to a lack of guidance and the fragmentation of instruments” (Ministry for Foreign Affairs 2023a, 53).

### **Recommendations:**

- Ensure sustainable development, including the eradication of poverty and the reduction of inequality, as a central goal of development cooperation in the future.
- Develop regular and easy ways to monitor and report climate financing systematically.



### **CASE 1: Support for domestic resource mobilisation and developing countries' place in global tax policy**

Supporting domestic resource mobilisation (DRM) and the position of developing countries in global tax policy is an interesting and encouraging, but also challenging, approach for achieving sustainable development results. This area of Finnish development cooperation was evaluated in 2023, [Evaluation report: Finland's Initiatives Focused on Enhanced Domestic Resource Mobilization \(DRM\)](#) (Ministry for Foreign Affairs 2023c), reflecting in particular Finland's two Action Plans (APs): [Tax and development. Finland's action programme 2016-2019](#) (Ministry for Foreign Affairs 2016), and [Taxation for development Finland's Action Programme 2020–2023](#) (Ministry for Foreign Affairs 2020), but also in part the broader policy context. The aim was to help the MFA improve the effectiveness of its support in this area. As the MFA has not yet published its reflections and implementation plan on the evaluation results, our reflections are based on the evaluation itself, the findings of which were largely positive and encouraging.

Improving DRM has been of strategic importance for Finnish development cooperation. Both APs had ambitious portfolios and objectives, they were in line with the government's commitment to support the SDGs, and reflected Finland's commitment to increase ODA under [the Addis Tax Initiative \(ATI\)](#). Despite certain difficulties, such as cuts in budget and team size, lack of a whole-of-government approach and insufficient monitoring and prioritisation, the MFA has built a credible and balanced portfolio by seizing the right opportunities at the right time and by carefully selecting its key partners at country, regional and global levels. On the influencing front, the early support and now long-standing partnership with the [African Tax Administration Forum](#) (ATAF) remains its greatest success. Together with Norway, Finland has supported the UN Development Programme's (UNDP) joint initiative with the OECD under the [Tax Inspectors without Borders](#) (TIWB) initiative, which led to the launch of the now much larger [UNDP Tax for SDG initiative](#). In partner countries, Finland has contributed with its own tax administration expertise to strengthening tax administration and thus tax revenue collection. Finland's support for research, advocacy and basket funds has also contributed to informing government tax policies. With Finland's support, partners have also launched successful awareness-raising campaigns to support stronger transparency and accountability mechanisms. Finland's approach has also facilitated cooperation between different partners, and Finland's choice of partners has not only increased the relevance of its support but also helped to create synergies.

However, the evaluation also underlines that there are questions about whether these good stories are sufficient to lead to transformative and lasting results, and that Finland could have done more, for example, to promote the mainstreaming of cross-cutting objectives, in particular non-discrimination and climate resilience, with its main partners. Another area where Finland could do more is to ensure that the perspectives of developing countries are taken into account in global tax policy, which was one of the 2nd AP's main objectives but was not translated into clear actions during its implementation. The evaluation concludes that much of Finland's contribution on the global front can be credited to its main partners, starting with ATAF, and that Finland did not contribute much to support the EU position during the negotiations on the adoption of a UN tax resolution in 2022. However, the evaluation also states that Finland is well positioned to further demonstrate its commitment to transparent, fair, and equitable global tax systems.

One of the evaluation's key positive findings is that, in terms of policy coherence and in line with the [Tax responsibility principles in Finland's development cooperation funding to the private sector](#), Finnfund's investee companies contributed €692 million in taxes and tax-like fees in 2021, including €553 million in Africa, about half of Finland's total ODA for that year. We find the reasoning behind this result questionable. We have doubts whether there is enough evidence to say that Finnfund's tax responsibility has achieved great results, as it seems that this was not assessed by the evaluation team but mainly based on Finnfund's internal review and the tax payments made by its investee companies, and it is questionable whether these

are reliable metrics to evaluate the success. The increase in tax payments may have been caused by an increase in the number of investee companies or for many other reasons. Furthermore, the full tax payments made by the investee companies, which often have many other financiers, cannot be attributed to Finnfund; rather the taxes should be attributed to different financiers according to their share of financing.

#### **Recommendations:**

- Ensure that Finland’s activities on the DRM and the position of developing countries in global tax policy continue to be conducive to synergies and coalition-building at country, regional, and global levels, with a continuous emphasis on promoting South-South cooperation.
- Combine support for strengthening tax administration in partner countries with support for more transparent and equitable taxation systems, working in partnership with other donors.
- Influence global tax discussions in favour of developing countries in partnership with other Finnish ministries.
- Encourage MFA’s implementing partners to make use of available research and share new evidence and good practices on integrating cross-cutting issues such as gender and non-discrimination, and to pay attention to the climate and tax agenda, focusing on solutions towards a clean energy transition.
- Prepare a third Finnish Action Plan with the title of Taxation and Sustainable Development, building on Finland’s achievements to date and the findings of the evaluation, as an AP document remains the most appropriate option to prioritise DRM as part of the broader financing for sustainable development agenda.
- Regularly monitor the impact of the principles of corporate tax responsibility and update the [Tax responsibility principles in Finland’s development cooperation funding to the private sector](#) when necessary.

### **1.3 Fit for fragility and humanitarian contexts**

**Finland's humanitarian aid is generally tailored to respond to specific needs in target countries or regions.** As a funder of development cooperation and humanitarian aid, Finland shows flexibility, which was particularly evident during crises like the COVID-19 pandemic, when development funds were redirected to meet acute humanitarian needs. Finland adheres to the Grand Bargain commitment to provide at least 30 % of its humanitarian assistance as unearmarked or soft-earmarked resources, and these resources are highly valued by partner agencies.

The current Government Programme states that “Finland will continue to provide humanitarian assistance with a focus on helping the most vulnerable people”. (Finnish Government 2023, 185)

**There are good intentions and mechanisms for advancing the so called triple-nexus** of peacebuilding, humanitarian aid, and development cooperation. Finland transitions from humanitarian crises to development cooperation, supporting CSOs in various projects spanning humanitarian, development, and peacebuilding efforts, with the capacity for adaptive planning. CSOs were given the opportunity to comment on the [Guidance note: The triple nexus and cooperation with fragile states and regions](#) (Ministry for Foreign Affairs 2022a) before its completion, which was valuable. The guidelines recognised the need to respect the mandate of humanitarian organisations in particular. This could, however, be contradicted by the call for common expected outcomes, which raised some concerns in the CSO sector. The need for the guidelines was recognised as urgent, given the proportion of Finnish funding going to fragile countries such as Ethiopia, Somalia and Kyrgyzstan, where development, humanitarian and peacebuilding initiatives are needed simultaneously. However, action

taken to implement the guidelines within the MFA, including their dissemination between sections and embassies and/or efforts to build capacity within the Ministry, has not been evident to organisations since the adoption of the guidelines. Implementation of the guidelines appeared to stall when the people coordinating the development of the guidelines moved on to different roles.

Similarly, **the political will to implement the nexus has not been evident**; the nexus has not been a driving force in planned reforms. The current discussion about bringing humanitarian aid and programmatic development assistance closer together does not overtly consider support for peacebuilding. The nexus has not played a role in the Orpo government's foreign policy. It is not part of the thinking behind the forthcoming White Paper on “international economic and development cooperation” or the organisational reform of the MFA. (Ministry for Foreign Affairs, 2024, [Working group recommendations on the reform of the Foreign Service](#)). CSOs have no information about whether the nexus will be included in the forthcoming *Government Report on Finnish Foreign and Security Policy* either.

**Commitment to implementing the triple nexus would require further breaking down of the siloes** between peacebuilding, humanitarian assistance and development cooperation and bringing them closer together. Long-term commitment to partner countries and sustainability requires the ability to balance and creatively apply different working modalities. Discussions on related reforms of funding instruments are important, but it is essential that CSOs are involved. Reform must also consider the perspectives of local partners. In many contexts the needs of local civil society are at the intersection of humanitarian, development, and peacebuilding work – into which climate change related issues should be integrated as a new but increasingly important consideration of underlying vulnerabilities.

Finland should promote strong climate action and emphasise the links between humanitarian aid, climate work and long-term development, including adaptation at the local level. Civil society is encouraged by the independent [Evaluation report: Catalysing Change – Finland’s Humanitarian Assistance 2016–2022](#) (Ministry for Foreign Affairs 2022b), finding, that Finland’s humanitarian assistance “is meeting the needs of people in emergency settings and that **Finland has been successful in advancing gender equality and the rights of persons with disabilities**”. CSOs appreciate the strong emphasis on fragile and crisis-affected countries and vulnerable people. Finland should prioritise proactive humanitarian action and stress the link between early warning and action in relation to the saving of human lives.

### **Main challenges concerning humanitarian aid**

**The lack of human resources** is apparent in the planning and administration of humanitarian assistance, as the 2022 independent evaluation also pointed out. The limited understanding of humanitarian principles, the relative lack of flexibility and the limited financial resources, which have not increased in proportion to humanitarian crises, are all challenges that are apparent to CSOs too.

There is also a perception that **funding application processes are not transparent**: information related to calls for funding proposals and related decisions have not been systematically available or comprehensive. Funding allocations do not appear to be based on a holistic understanding, and decision-making criteria are unclear. For example, an organisation applying for funding to respond to a humanitarian crisis in Asia was denied support because of the MFA’s focus on Africa. Such a justification was not in line with humanitarian principles, including impartiality.

**The suspension of Finnish assistance to UNRWA** did not adhere to the principle of humanity, one of the tenets of humanitarian aid. We consider that Finland’s decision was hasty, with a disproportionate impact on civilians in desperate need for life-saving services. Finland could have shown its commitment to consistent and anticipatory support and adopted a similar approach to that of Denmark and Norway. Finland should respect its commitments and ensure that its assistance is dependable. Especially in light of the ICJ ruling that Israel must

take all measures to prevent genocidal acts in Gaza, this would have been more in line with Finland's stated priorities "in the sphere of public international law include the elimination of impunity for the most serious crimes of international concern" and to develop and reinforce humanitarian law ([Public International Law - Ministry for Foreign Affairs](#)).

### **Recommendations:**

- Utilise the expertise and understanding of Finnish collaborating partners regarding the countries in question and their situations, and fully utilise the expertise of the Ministry for Foreign Affairs and avoid making hasty decisions.
- Implement the current Finnish Government Programme's call for a triple nexus approach, as expressed in the statement, "If protracted crises are to be dealt with effectively, there has to be good coordination between peace mediation, humanitarian assistance, development cooperation and trade policy", (Finnish Government 2023, 176). Echo the commitment in all key policies and operational initiatives. Incorporate climate into the nexus thinking, to further promote coherence and efficiency.
- Actively promote impartial, independent and equitable needs-based humanitarian assistance and international humanitarian law.

## **PILLAR II. Inclusive development partnerships**

### **II.1 Multilateral partners**

**Finland has so far had long-term commitment to and partnership with the UN and its specialised agencies.** This should be continued, as strong international collaboration enables Finland to promote global interests, especially sustainable development, and remain a globally relevant actor.

#### **Finland's role in promoting and reforming the UN system**

The multilateral, rules-based system, international law and human rights need strong defenders in order to uphold the global commitments. Global transnational challenges can only be addressed, and sustainable development achieved together through multi-actor collaboration and partnerships. In a time of global instability and unpredictability, including several concurrent and interlinked crises, core funding is particularly important. An important complementary component of this is the support for awareness-raising and educational activities, namely those carried out by CSOs, to increase knowledge in Finland of UN activities. Core funding to UN agencies should be flexible and responsive to emerging needs. Crucially, core funding also allows organisations to invest in prevention and rapid response, which has been proven to save lives and financial resources.

One of the goals of the 2024 [UN Summit of the Future](#) is to reform UN structures and procedures to better respond to today's challenges. The UN should be supported in fulfilling its key role in advancing peace and security, human rights and sustainable development, and Finland should play its part in facilitating this. Long-term support for UN reform should be assured in parallel with addressing acute crises.

Finland should promote the UN reform and contribute to ensuring, that it includes the democratisation of UN bodies and international financial institutions. Giving developing countries an equal voice will make it easier to advance structural reforms and address issues such as the debt crisis and illicit financial flows that hinder sustainable development. Finland should support the steps taken by the UN Secretary-General towards achieving the UN Framework Convention on International Tax Cooperation

## Current efforts in Finland's UN policy

[The UN Strategy of the Finnish Foreign Service](#) (Ministry for Foreign Affairs 2013) is being updated and will be transformed from a 100-page document into one-chapter of the forthcoming *Government Report on Finnish Foreign and Security Policy*. Being part of the Government Report will give the strategy more political guidance. CSOs are concerned about the current political situation already discussed before and express the need to adhere to ground rules and ensure a strong future-proofed UN strategy. In its submission to the MFA, Fingo emphasises the need for unwavering support for the multilateral rule-based system, compliance with international obligations, the preservation of Finland's main goal in UN policy (all of Finland's actions in the UN are ultimately aimed at putting global development on a sustainable path), and the continuation of Finland's key themes in UN policy: 1) conflict prevention and resolution, 2) promoting gender equality and human rights, 3) supporting democratic institutions and rule of law, and 4) eradicating extreme poverty, reducing inequality, and promoting environmental sustainability, while ensuring that no one is left behind.

CSOs also remind Finland of its commitment to achieve the 2030 Agenda, urge Finland to be further active when new sustainable development goals will be defined at the UN as part of the post-2030 agenda, encourage Finland to promote the operational conditions of the UN organisations and of Agenda 2030 by strengthening their financing and legitimacy, and finally encourage Finland to strive for truly democratic UN reform.

Finland states in its [Government Programme](#) that it “is seeking a non-permanent seat in the UN Security Council for the term from 2029 to 2030” (Finnish Government 2023, 176). The new “UN strategy” will be formed around Finland’s campaign for Security Council membership. Evidence shows that levels of support for UN agencies and official development assistance have been a factor in previous membership bids. This should be a strong consideration in related planning and decision-making. It is obvious that support to the UN organisations is required if Finland wants to be seen as a viable candidate for Security Council membership.

Finland should remain steadfast in defending the rights of women and youth in the context of peacebuilding. Overall, Finland’s approach to peacebuilding policies and programmes should be based on a broad human security perspective and an understanding that the foundation for successful peacebuilding is close cooperation between the state and civil society. CSOs were pleased to learn that recommendations received by Finland from UN human rights bodies will be discussed annually at the government level. We call for the involvement of civil society in these deliberations.

## Special focus: Climate negotiations

Finland is a party to the UNFCCC and has ratified the Paris Agreement. The first Global Stocktake showed that the implementation of the Paris Agreement needs to be accelerated. Finland is committed to limiting the temperature increase to 1.5°C as per Article 2a of the agreement. According to a study by the Finnish Innovation Fund Sitra [Many obstacles in the way of Finland's climate action – major course correction needed towards the 1.5°C target](#) (Sitra 2021), **Finland is “in a good position to succeed in climate action under the Agreement”**, but there are still many obstacles to be solved, such as inadequate economic incentives. To stay on track to 1.5°C, Finland should tighten its nationally determined contributions before 2025 and ensure that potential barriers to climate action are overcome.

Furthermore, according to Article 9a of the Paris Agreement, “*developed country Parties shall provide financial resources to assist developing country Parties with respect to both mitigation and adaptation in continuation of their existing obligations under the Convention*”. COP29 will focus largely on adopting the New Collective Quantified Goal (NCQG) for climate finance. As discussed later, Finland has not met its fair share of the EU’s climate finance obligations. The promised \$100-billion climate finance target has failed, which has undermined climate action and caused mistrust among developing country parties. The NCQG must bring accountability and

trust to climate finance and meet the needs of developing countries. Finland negotiates as part of the EU. As such, Finland should ensure that the EU seeks ambitious and concrete outcomes on climate finance, without loopholes or ambiguities.

### **Selections from Finland's successes at the UN**

**Finnish support to UN agencies has been valuable.** These agencies include UNFPA, UN Women, UNICEF and UNDP. Finland must strengthen its support and participation in the work carried out through the UN Peacebuilding Fund and in peacekeeping operations. Continued support allows Finland to advance its foreign policy priorities and benefit from its comparative advantages particularly in advancing gender equality and peacebuilding.

In March 2023, Finland published its fourth 1325 NAP [Women, Peace and Security: Finland's National Action Plan 2023–2027](#) (Ministry for Foreign Affairs 2023d). Finland was also the first country in the world to develop a 2250 NAP, [Youth, Peace and Security: Finland's National Action Plan 2021–2024](#) (Ministry for Foreign Affairs 2021c) for the implementation of the [UN Security Council Resolution 2250](#) on Youth, Peace and Security. Finland has emerged as a forerunner in these issues and its expertise is sought by other countries and actors interested in advancing these priorities. A lack of human resources contributed to a long delay in the completion of the fourth 1325 NAP and has restricted the partnership Finland can offer to others interested in learning from Finland.

### **Recommendations:**

- Strongly support the multilateral rule-based system and remain compliant with international obligations.
- Adhere to Finland's long-term main objective and key themes in UN policy.
- Remain committed to implementing the 2030 Agenda and remain active when new sustainable development goals will be defined at the UN as part of the post-2030 agenda.
- Increase efforts and support to the implementation of Agenda 2030 and ensure that human rights, equality, and sustainability are at the core of the post-2030 agenda.
- Promote operational conditions of the UN organisations and of the 2030 Agenda by strengthening their financing.
- Strengthen the legitimacy of the UN by for example striving for truly democratic UN reform.
- Allocate financial resources to the UN reform and the implementation of the UN Secretary-General's Our Common Agenda and showcase strong support to them by doing so.
- Develop a comprehensive strategy to systematically and actively promote human rights and gender equality goals, both directly and through the EU, in various UN forums, and especially in the board work of UN organisations.
- Commit strongly to implementing the Paris Agreement and to strengthening climate action both domestically and internationally.



## II.2 Other bilateral development partners

Our understanding is that Finland is actively open to collaboration with other bilateral development partners, both in its partner countries and in other contexts. See section I.2 for the example of cooperation with Norway on tax issues, an area in which Finland has also had good cooperation with Germany.

## II.4 Civil society

**The important role of civil society in development cooperation is widely recognised by Finland**, see for example the [Guidelines for Civil Society in Development Policy](#) (Ministry for Foreign Affairs 2017) and the [Programme of Prime Minister Petteri Orpo's Government](#) which states that “A well-functioning democracy, the rule of law, human rights and a vibrant civil society are prerequisites for sustainable social development, which the Government will support” (Finnish Government 2023, 184). Finland has also stated in the [Government of Finland Report on Human Rights Policy](#) (Finnish Government 2021, 47) that it is promoting the meaningful participation of CSOs in hearings as well as in the negotiations of international organisations.

Through various government terms, Finland has demonstrated support for strengthening civil society through the MFA's Unit for Civil Society, and the current government has no plans to cut this support. Finnish CSOs have good and confidential relationships with the MFA, including high-level officials and ministers. Civil society representatives are routinely included in the government delegations to the UN.

### Experiences of Fingo and its members

**Overall, CSOs have found cooperation with the MFA to be constructive and beneficial.** While CSO relations with political leadership are often subject to the vagaries of party politics and their quality depends on party ideology and personal orientation, relations with the MFA are more stable. For example, at the MFA's pioneering initiative Fingo and Fingo's member organisations were invited to contribute to this peer review process officially, which was warmly welcomed by Fingo. Also, as a positive response to CSO recommendations, MFA has established a permanent Civil Society Leading Specialist role into the Unit for Civil Society. Other examples of close cooperation are Fingo's participation in the reference group of the evaluation on the domestic resource mobilisation (DRM) in 2023 and presenting an independent civil society assessment as part of government's second voluntary national review of realising the sustainable development goals of the 2030 Agenda in 2020 (see the **case 2** below).

Fingo members say that **stakeholder engagement in Finland is very good**, allowing CSOs to participate in various consultations, policy processes and working groups. However, some point out that most official participatory events are not very influential, as real advocacy happens behind the scenes, outside of formal protocols and through personal relationships. Influencing requires close relationships and recognised expertise on the issue. Because MFA personnel rotate from one post to another on a multi-year cycle, support given to CSOs and their themes depends on the interests and focus areas of the person in the post.

Over the decades, the Finnish government has consistently supported Finnish CSOs in their work to strengthen civil society and the operational freedom of local CSOs in the Global South. Most commonly, **Finnish national CSOs act as a link between the MFA and local civil societies.** This commitment aligns with Finland's overarching goals in development policy for democracy development and the empowerment of civil society, reflecting a steadfast recognition of the pivotal role civil society plays domestically and abroad. Yet, the MFA could be more active in supporting dialogue between partners country CSOs and governments and the private sector, which is instrumental in strengthening civic space, as recommended in the [DAC Recommendation on Enabling Civil Society in Development Co-operation and Humanitarian Assistance](#) (OECD 2021.)

**Finnish CSOs and foundations are recognised for their specific thematic expertise and extensive experience of development cooperation and partnerships with societies in developing countries.** The work of these organisations is seen as complementary to Finland's development cooperation efforts, and CSOs hope that this long-standing approach will continue under the current government. The long-term nature and effectiveness of CSOs' programmes suffer if there are frequent changes in policy. The role of CSOs is seen as important in raising awareness about the results of development aid, but also in addressing shortcomings and in amplifying minority voices. CSOs have been consulted for developing Finland's bilateral country strategies and programmes, and thematic advisors from the MFA and embassy representatives are involved in evaluating applications when major CSOs apply for four-year programme support. These are considered good forms of cooperation.

**Fingo members have different experiences of Finnish support to local CSOs in developing countries.** Some have negative experiences. For instance, supporting civil society in developing countries is done by MFA by supporting Finnish organisations rather than supporting directly local organisations and civil society. Current support to the local networks has varied greatly and the fact that direct funding to the local CSOs is limited reflects a certain level of mistrust. Finland supports dialogue with local civil society selectively, and information of how to engage may not necessarily reach everyone. Direct support to local civil society actors is relatively limited, perhaps reflecting a perception of the laboriousness of engagement. Thus, Finland's dialogue with local civil society seems sometimes to be selective and hasty political decisions, such as freezing the funding to UNRWA in January 2024, also make Finland's actions seem illogical and selective, which can have consequences in its international relationships. Recent changes and budget cuts in the MFA have caused concern among CSOs. Cuts to country programmes endanger also civil society development.

The relations between CSOs and Finnish embassies abroad depend on the MFA staff's activity and personal relationships. If there is no country office or on-site staff, meetings take place only 1–2 times a year over a quick coffee, which means that dialogue is very limited. Some CSOs have no tradition of meeting with embassies and find it difficult to get started. Embassies organise consultations for CSOs and meet with their representatives during visits, but more comprehensive dialogue beyond the exchange of information has not materialised. Likely due to limited resources, embassies may not have been able to facilitate links and collaboration with organisations, businesses, and research institutions operating in partner countries. Embassies engage in discussions with the EU and other donors in their countries, and it would probably be relevant for them to reflect more extensively with CSOs in their own sector. In general, CSOs raise the question of whether desk officers from the Department for Development Policy could, during country visits, also visit other CSO country programmes and projects other than just those of one organisation.

**Some Fingo members have more positive experiences.** In their view, Finland supports local actors, particularly civil society. For example, in the Disability Partnership Finland's programme, all partners are local organisations of persons with disabilities. Depending on the country, the level of support and encouragement for local networks and collaboration varies. Some Finnish embassies are very active and encourage networking and collaboration, while others could be more active and advocate better for civil society to EU delegations. In recent years, Finland has supported various actors and encouraged inter-actor cooperation, but concrete support for collaboration is limited. Support to civil society by Finnish organisations has been quite flexible, for which CSOs are very grateful.

## **Analysis of Finnish Development Committee's study *Democracy requires strengthening everywhere***

In terms of Finnish development funding, **some funding is directed towards the promotion of democracy, including enhancing civil society's operating environment.** However, in some funding, the improvement of civil society's operating conditions is part of a broader context. Regarding funding decisions for project and programme support instruments and based on [OpenAid.fi - Databank on Finland's development cooperation](#), there is some understanding of Finland's investments in promoting civil society's operational environment, but it's impossible to get a comprehensive and precise picture. Finland's [Development Policy Committee](#) recently published a study on democracy ("Democracy requires strengthening everywhere. Opportunities for enhancing democracy in Finland's development policy and external relations", [available only in Finnish](#)), the findings of which on Finland's actions and support were very similar to global studies, i.e. democracy support is limited, doesn't increase when problems arise (but rather increases as democracy improves), and silent signals are not addressed at the necessary level (Development Policy Committee 2024).

**This study brings out that although Finland has stated that promoting civil society is an essential part of its development policy, this is not equally apparent in practice.** Despite the existence of the Government Guidelines for Civil Society in Development Policy, the guidelines are not well known among ministry officials and their implementation is done in an unsystematic manner that seems to rely on the personal insights and interests of the officials, in the diplomatic missions and in the global arenas, and remains partly invisible. The inclusion of civil society is not formally required as a cross-cutting priority and would require a much more practical guide to implement them, including the incorporation into country programmes. The real value of democracy in development policy is varying a lot which may mean that it is not prioritised in practice. The challenge is in the lack of consistency between different actions. Especially the increase of economic conditionality leads to the narrowing of the local democracy.

**The study also states that strengthening civil society is still often primarily understood as referring to the activities of (Finnish and international) CSOs rather than the enabling environment or civic space in the Global South.** For example, in the present government programme, the actions are focused on the foreign affairs instead of development policy. Another problem is that Finland's current indicators measure primarily the results of CSO funding but give less information about the political support to enabling environment. This under-reporting makes it difficult to understand the gaps and to improve the effectiveness in terms of longer-term impact. Overall, the support to the civil society in the Global South is seen in simplistic terms as funding for Finnish CSOs instead of a broader issue. Further, terminating country programmes and focusing more on private sector cooperation and development creates another threat to civic space. This endangers the development of democracy and open civic space in the partnering countries. When CSOs' expertise and added value for private sector development is on the rise, the emphasis on win-win solutions seems to weaken the ability to analyse and consider the ways in which corporate activity and private sector development can also negatively affect human rights, civil society and its enabling environment.

**Considering the strong civil society of Finland itself and the willingness to set a positive example of civil society participation, some more bold and outspoken statements, and openings at the international level and better interaction with the local CSOs could be expected.** Overall, the theme of shrinking civic space is not systematically approached. One reason behind this challenge probably is that at the moment there are 3-5 job positions missing at the Unit for Civil Society at the Ministry for Foreign Affairs. In anticipation of future cuts, many temporary jobs have not been extended after summer 2023.

**Another relevant recent report is the [Finland's action to strengthen civil societies and advance their enabling environment](#) (Kontinen et. al. 2022), which is the outcome of a study commissioned by the Ministry for Foreign Affairs.** The report includes several recommendations that Fingo finds relevant to be highlighted in the current peer review process (see the **case 3** below).

## **CASE 2: A civil society assessment as part of government's voluntary national review of realising the sustainable development goals of the 2030 Agenda**

A new kind of cooperation was initiated between state authorities and civil society actors, as both sides felt it was important that non-governmental actors present their assessment of Finland's performance on the SDGs in the official VNR report: [Voluntary National Review 2020 FINLAND: Report on the Implementation of the 2030 Agenda for Sustainable Development](#) (Prime Minister's Office 2020a). The cooperation would also further strengthen the link between the government and civil society. In addition, the civil society assessment would receive more attention than if it were published separately, and it was considered exciting to present independent assessments from the government and civil society side by side.

All ministries were involved in the assessment of government agencies, using data from both the SDG indicators and national monitoring mechanisms for their assessment, as well as other relevant information. About 50 Finnish CS actors participated in the civil society assessment process. They ranged from small to large actors, from trade unions or national social sector umbrella organisations to CSOs working mainly on development cooperation and global issues, or smaller activist-based actors. The names of the participating organisations are listed at the end of the assessment of each SDG.

[The Finnish Development NGOs Fingo](#) coordinated the CS assessment. CSOs and trade unions were openly invited to participate in the process. The assessment was carried out in thematic working groups for each goal. The assessment was based on published reports and other relevant available material. Based on the results of the assessment, the groups defined general trends for each goal and listed recommendations for the Finnish government. The common ground for the assessment was mostly easy to find, but for some goals it took more effort to build a common understanding, but each final assessment was made by consensus. The summary result of the CS assessment is that Finland deserves a positive idea on two SDGs, numbers 4 and 6, neutral on seven (2, 5, 8, 9, 11, 14, 17) and negative on eight (1, 3, 7, 10, 12, 13, 15, 16).

To our knowledge, this was the first time that the CS report was formally part of the national VNR, and it attracted a lot of interest from both governments and the CS community. For example, a Nordic webinar was organised to share the experience with the other Nordic CSOs.

Full assessments of the government and CSOs are available here: [Progress on SDGs in Finland. Assessments by the Government and Civil Society Organisations. An excerpt from the voluntary national review of Finland 2020](#) (Prime Minister's Office, 2020b.) Fingo's analysis on differences between the government's and CSOs' assessments, published by Social Watch in November 2020, is available here: [Social security with inequalities and big footprint](#). This comparative analysis focuses on poverty, inequality, gender, energy, consumption, and climate change. The assessments of government and CS are broadly in line but there are also differences as well in the issues which have been brought up as in their interpretation. Civil society's assessment is in general more critical. Both parties had to struggle with the same challenge, i.e. very limited space to present the assessment of each SDG.

### **CASE 3: Report recommendations to strengthen civil societies and advance their enabling environment**

The report [Finland's action to strengthen civil societies and advance their enabling environment](#) (Kontinen et. al. 2022) is the outcome of a study commissioned by the Ministry for Foreign Affairs. The report includes several recommendations that Fingo finds relevant to be highlighted in the current peer review process.

- Develop a more strategic and political approach for development policy to support civil societies and their enabling environments in the Global South; and ensure that the promotion of civic space is systematically incorporated in all relevant advocacy documents and strategies, especially in development cooperation, but also in Finnish foreign and security policy in general.
- Define minimum criteria to consider impacts on civil societies in different phases of political and strategic decision-making, including trade policy, and actions both in Helsinki and embassies.
- Strengthen the expert role of the MFA Unit for Civil Society and allocate it sufficient resources to secure its capacity to support the implementation of the [Guidelines for Civil Society in Development Policy](#) throughout the MFA, particularly regarding the promotion of an enabling environment.
- Ensure that the role and space of the civil society is considered in the political analysis and the activities of all country programmes. Include local CSOs, and Finnish CSOs working in the country, in drafting the contextual analysis and the preparation of country strategies.
- Systematise embassy and local civil society relations and provide embassies with practical instructions and support to perform their role.

#### **Complement the Guidelines for Civil Society in Development Policy by defining clear responsibilities and practical steps for the diverse actors within the MFA, and concrete ways to measure their implementation.**

- Develop clear mechanisms to ensure the continuity of strengthening civil societies despite the change of governments and staff turnover.
- Mainstream the civil society thematic across development policy, for example by resourcing an advisory position in the Unit for Civil Society or by establishing a network of focal points.

#### **Introduce long-term and flexible funding mechanisms.**

- Allow innovations and experiments in funding. Do not require rigid adherence to ready-made plans. Balance between planning and flexibility.
- Ensure that funding can flow to local CSOs and ensure that civic space is being protected and enhanced. Address the restrictions that are curtailing these freedoms and access to resources.
- Focus more on democracy support in development policy as it can further advance the positive cycle where the different elements of democracy are supporting each other.

#### **Strengthen Southern leadership and local-led development.**

- Focus more on direct and comprehensive support to the civil societies in the Global South.
- Address power imbalances and the need to decolonise, unlearn from the prevailing relationships and practices characterised by explicit or implicit power imbalances.
- Make sure that all resources channelled through Finnish CSOs strengthen the capacities and leadership of Southern partners, empower vulnerable groups, and contribute to strengthening the enabling environment, e.g., through advocacy.
- Establish a shared framework with the like-minded countries for supporting civil society and enabling environments using the DAC recommendations as a guideline.

- Initiate discussions on the re-definition of funding schemes and the role of Finnish CSOs within the current trends to strengthen Southern leadership and decolonise development (e.g. considering the Dutch consortium model).

**Enhance bold and vocal openings promoting civic space at the international forums and improving participation and support for the local CSOs.** Take bold initiatives for supporting civic space consistently and equally everywhere, without selection.

**Support impacts of corporate activity and private sector development on civil societies and civic space in the Global South.**

- Analyse this impact and express it in all relevant policies, country strategies and funding decisions.
- Ensure that transitions to private sector cooperation do not endanger support for civil societies. Assure continuous support for civil society in countries with a strong new private sector approach.

## II.5 Private sector

At present, **Finland makes adequate use of the contributions, expertise, and innovation potential of the private sector to promote sustainable development**, benefiting all segments of society, including those in the least developed and fragile countries and contexts. These contributions are channelled through various means, such as the integration of development policy and trade policy, exemplified by the creation of an integrated governmental plan encompassing these policies. In addition, Finland uses entities like the government-owned development financing company Finnfund and implements governmental guidelines for financing sustainable development.

However, CSOs note **tensions between the goals** of promoting social development, particularly in vulnerable contexts, and fostering new business opportunities for Finnish companies. While these objectives can often be aligned, inherent tensions exist, influenced by factors such as differing interpretations of operational logic and goals among various actors and fluctuating political emphases across governmental terms. In addition, CSOs have emphasised, that reporting and monitoring of private sector actions should adhere to the same criteria as other development cooperation efforts. For further details, please see section C, particularly C.3, of this report.

## II.6 Research and academia

Fingo wants to highlight the importance of evaluations and research. Research funding and options should be secured. To produce relevant and independent research funding for and interaction between different stakeholders is needed. However, the [Working group recommendations on the reform of the Foreign Service](#) states: “Recommendation 8: Establishment of a Strategic and Policy Planning Unit. The working group proposes the establishment of a strategic and policy planning unit. It would assist the Management Group in setting annual strategic objectives and preparing the substance related to horizontal issues. The unit would be subordinated to the Permanent State Secretary. The strategy and policy planning unit would be assigned specific responsibilities for developing policy initiatives and writing speeches to support the ministers in this administrative branch. The unit would work in close collaboration with other units and departments. The reform would mean that the Unit for Policy Planning and Research is replaced by this new type of unit, which would have no duties related to the management of external research.” (Ministry for Foreign Affairs 2024, 38-39).



CSOs have a history of collaboration with the current Planning and Research Unit, which has also been a source of information for many MFA officials. Many questions arise from the recommended reform. Will research funding granted to CSOs be eliminated? Will the MFA continue to conduct research and surveys, and will it be possible for CSOs to participate in them or conduct them? Overall, the importance of research would decrease with the reform.

*“Academic collaboration is still far too small especially as genuinely collaborative projects and not just scholars from Finland getting grants for their work. This area could be developed, especially in the areas of gender, environment, and health research.”* Member of the Finnish Society of Development Research.

## **PILLAR III. Global and domestic efforts**

### **III.1 Global goods and challenges for sustainable development**

In regard to promoting public goods, we think support for two features of the international community is essential: firstly, support for multilateralism and a rules-based approach and secondly, support for Agenda 2030 and the Sustainable Development Goals. We consider this dual support to be essential, as it allows the international community to ensure the fair and sustainable use of global goods. Finland has shown strong support for both features, but some things could be improved.

#### **Support for multilateralism and a rules-based approach**

Long-term principles in Finnish foreign policy have been support for multilateralism and rules-based international order. These principles are essential for engaging in partnership and contributing actively to promoting global goods and addressing challenges, as they ensure that global goods can be benefitted from and nurtured by the whole of the global community.

This principle is also stated in the Programme of the current government, even though we do not consider it as internationalist as many of its predecessors. In the section “Foreign and security policy in a new era” the programme states: “Finland’s foreign and security policy is based on the rule of law, human rights, equality and democracy. Close cooperation with partners, good bilateral relations, and respect for and strengthening of multilateral international law are the cornerstones Finland’s international relations.” (Finnish Government 2023, 175). This describes how committed Finland is to the principles in question.

We hope that the government will find and execute concrete measures to promote this principle. The issue is discussed more detailed in section II.1 of this report.

#### **Support for Agenda 2030**

Agenda 2030 is an essential way to promote global goods as it provides a comprehensive, systemic, and globally shared framework for this. Finland has actively shown the international community that it takes the SDGs seriously, and that it wants to be at the forefront of promoting sustainable development in the world. Finland was, for example, among the first countries to present the Voluntary National Review (VNR) at the UN High-Level Political Forum on Sustainable Development (HLPF) in New York in July 2016 and did its second one in 2020. In preparing the second report Finland was the first country which included in its VNR an independent CS assessment of each SDG, side by side with the government’s own assessment (see the case in the section II.4). Finland’s HLPF delegations have always included CS representatives, and their message has been heard as a part of the Finnish statement.

During the current governmental term, commitment to promoting the 2030 Agenda seems to be weaker than previously. It is describing that sustainable development is not mentioned at all in the 244 pages of the Government Programme of the current government. Also, the execution of the national strategy for sustainable development – discussed in more detail in section A.1 – remains unclear.

### III.2 Policy coherence for sustainable development

Despite many good efforts, **it has proven challenging for Finland to achieve the level of policy coherence** aimed for by the OECD Recommendations on Policy Coherence for Sustainable Development. This challenge has been highlighted, for example, in two independent evaluations commissioned by the government. They are part of the comprehensive monitoring system which extends beyond the government's term of office, outlined in Finland's first White Paper on sustainable development, published by the Sipilä government in 2017. The monitoring cycle includes an external evaluation every four years, coinciding with parliamentary elections, to assess the actions of the previous government and provide relevant information for the next one. The first of these studies, [PATH2030 – An Evaluation of Finland's Sustainable Development Policy](#), was published in March 2019 (Berg et al. 2019), and the second, [Assessing the Implementation of Agenda 2030 in Finland](#) in February 2023. The summary is published in English as a Policy Brief (Haila et al. 2023b), the [longer version is only available in Finnish](#) (Haila, et al. 2023a).

The PATH2030 evaluation concluded that Finland's biggest challenges in sustainable development policy are related to climate change, consumption, the state of the environment, and growing societal inequality. It underlined, for example, that **Finland needs to continue assessing its sustainability impact beyond its national borders** and that this should be done in a comprehensive manner that transcends the ministerial boundaries, as the promotion of sustainable development on a global scale is too centralised within the MFA; and that there is still a lot to improve in sustainable development policy in terms of its coherence and transformative potential.

The second evaluation reinforced the understanding that Finland will have difficulties achieving the Sustainable Development Goals by 2030, even though Finland is one of the leading countries in promoting sustainable development. **Finland's challenges are especially related to ecological sustainability and global responsibility and, furthermore, spill-over effects.** The evaluation underlined, for example, that although the strength of government guidance and direction in Finland is its long-term and wide-ranging commitment to promoting sustainable development, there are still important bottlenecks in the current governance model. There are, for example, many actors and sustainable development networks whose work are partly overlapping and the silos in the central government are obstacles for coherent guidance and direction.

However, the evaluation also found that the **implementation of 2030 Agenda has become clearer** than previously and a systemic approach in its implementation has been strengthened. This finding is related to the further development of the planning and monitoring systems by the Marin government, to make them more systemic. One of the objectives was to make a national 2030 Agenda roadmap, a medium-term plan detailing the actions Finland needs to take to achieve the SDGs. The task was given to the Finnish National Commission on Sustainable Development which adopted it in February 2022. It also decided to reform its strategy so that the main content of the roadmap would form the core of the new strategy 'A prosperous and globally responsible Finland that protects the carrying capacity of nature', adopted in March 2022. It is guided by six areas of change defined in the roadmap: Economy and work promoting wellbeing and sustainable consumption; Education, competence, and sustainable lifestyles; Wellbeing, health, and social inclusion; Food system promoting wellbeing; Forest, water and land use promoting biodiversity and carbon neutrality; and Sustainable energy systems.

For each area of change, the strategy includes a vision extending to 2030, a set of objectives that translate the visions into concrete terms, and a description of the key measures that will affect different sectors of society and play a key role in bringing about change. In addition to these areas, the strategy discusses how Finland is supporting the implementation of the 2030 Agenda globally. Also monitoring will be carried out in relation to these areas instead of the earlier formulated ten baskets of indicators. The last updates of these baskets are from 2021 and the monitoring results in the new format are currently being processed.

The National Commission on Sustainable Development's strategy is planned to serve as a long-term target framework and tool for policy coherence in the strategic and programme work of different administrative branches and stakeholders in society. It includes the following five cross-cutting principles: ensuring fairness, equity, and gender equality; facilitating the inclusion and participation of society at large; paying special attention to the most vulnerable (leaving no one behind); ensuring long-term commitment and policy coherence; and taking global responsibility. **The objectives and principles of the strategy are well reasoned but the concrete actions of Finland to reach them are still limited** and we have concerns that with the current government the direction is partly in the wrong direction, as shown by the cuttings of financing of development cooperation.

## Recommendations

- Ensure that the activities to achieve the SDGs are long-term, transcending government periods and cross-sectoral, and that Finland's global responsibility is properly carried out.
- Develop the work of the Finnish National Commission on Sustainable Development so that it operates as an effective 'transition arena' and strengthen the connection between the Commission's discussions and the government's decision-making.
- Strengthen expertise so that sustainable development is included in every employee's orientation activities and personal development plans in the state administration.
- Ensure the implementation of the strategy of the National Commission on Sustainable Development.
- Strengthen competences related to sustainable development indicators and impact assessments so that the impacts beyond our national borders are addressed equally to the national ones.

### **CASE 4: Reflections from the three CS follow-up reports on Finland's progress towards the SDGs**

(coordinated and published by Fingo and its predecessor Kepa: Kepa 2017, Kepa 2018, Fingo 2019)

The expectations of civil society actors were high as the preparation of the first White Paper started in 2016 with an extensive stakeholder consultation. CSOs saw the situation as an opportunity for the whole of Finnish society to create an ambitious long-term plan for sustainable development and to apply new approaches. Unfortunately, the final outcome was a disappointment for many CSOs. In the spirit of the 2030 Agenda, the report highlighted the importance of coherence and global partnerships as one of the plan's three policy principles but there was no mention of coherence when it came to political priorities and practical policies. The global dimension was discussed separately from national policies, and there was no mention of the wider impact of national policies on global development. However, it was positive that the first White Paper was published as a government report ("selonteko"), as CSOs had hoped, as this ensured a wide debate on the document in Parliament. Another positive aspect was the comprehensive monitoring system.

The role of sustainable development in decision-making was also enhanced around 2016 and 2017 by strengthening the role of and the cooperation between the National Commission on Sustainable Development and the Development Policy Committee. Representatives of civil society have had relatively

good opportunities to participate in the discussion about the implementation of the 2030 Agenda in Finland. At the same time, however, it is often difficult for CSOs to get their voices heard and their views taken into account in the final decisions. Organisations hope for a deeper commitment from decision-makers to the implementation of sustainable development and a more long-term view of the international effects of our national policies. To remain a leader in sustainable development, Finland must make bold decisions to reduce inequality and respect the Earth's carrying capacity.

Consumption reduction needs attention. The SDGs are closely interlinked, but in some areas, they may contradict each other. This requires decision-makers to set clear goals and priorities. Climate change mitigation is one of the most important SD areas that is linked to other areas. Finnish expertise in water management will be needed when climate change affects freshwater resources globally. It would be wise to strengthen this expertise. Finland must do its part to put emissions on a downward path. The SDGs must be taken into account at all levels of decision-making. It's crucial that the overall impact of our consumption is understood in decision-making. For example, according to WWF Finland (2022), almost half of a Finnish person's water footprint is caused by production chains outside Finland. The group that selected the national indicators made the surprising observation that there is no reliable or even partially comprehensive information in Finland on the external impact of Finnish consumption, i.e. how we use natural resources outside our own country. This kind of information is crucial for estimating our global impact and steering our responsibility for direct consumption in a more sustainable direction. New indicators should be urgently developed in Finland to measure our global impact and to respond to other possible information gaps. The Finnish government and municipalities could increase their responsibility through legislation, by integrating responsibility into their own purchasing strategy and by strengthening the resources and skills of public procurement personnel.

The Marin government had a strong basis from which to promote the SDGs and, promisingly, its programme had a comprehensive sustainable development approach. From the civil society side, it was seen that Marin's government had a historic opportunity to establish in a new way how resolutely Finland responds to the SDGs. CSOs had high expectations for the Government Programme, i.e. that Finland's sustainable development activities will be long-term and transformative and consistent, and that they will highlight global partnership, ownership, and participation.

Sustainable development requires coherent policies, and the Marin Government Programme expressed good intentions on coherence and global responsibility, including on preparations for a law on mandatory human rights due diligence based on the UN Guiding Principles on Business and Human Rights. But the global dimension of sustainable development was not systematically articulated. Much remains to be done to achieve full policy coherence, to assess the impact of all our actions on developing countries and to base all our external policies on global responsibility. Greater coherence is needed to ensure that funding for sustainable development is in line with how Finland talks about global responsibility. Finland should fulfil its international commitments and increase funding for development cooperation to the level of 0.7% of GNI. Marin's Government Programme recognised this target, but did not indicate when it would be reached, providing only a modest increase in funding during the government's term. CS actors stressed the importance of updating the first White Paper to set out both long-term goals and clear steps for the government's term. A commitment to produce a new White Paper was not included in the Government Programme, but it was initiated in 2021 and published in October 2022.

### III.3 Global education, awareness-raising and public support

**In Finland, global education is included in both early childhood education plans and national curricular frameworks.** Consequently, schools and daycare centres are obliged to include global education themes and active citizenship in their activities. ([gk.fi](#))

However, there is still plenty of room for improvement. **Mainstreaming global education requires much more effort.** Global education should also be better integrated into adult learning and education, in accordance with the 2030 Agenda. This requires political will, leadership and resources. ([gk.fi](#))

**CSOs possess pedagogical expertise** as well as specialised knowledge on development issues or themes in global education, and they carry out a significant part of the work in global education. CSOs produce materials, develop pedagogical methods for global education, train teachers and work with schools.

**The Finnish MFA supports public awareness,** critical engagement, and support for global sustainable development with a funding mechanism for projects related to development communication and global education (*in Finnish: Viestinnän ja globaalikasvatuksen tuki, VGK*). The VGK grant is one of the few forms of financial support for CSOs in Finland to continue high quality global education work that reaches diverse target groups and aims to enhance global responsibility and the knowledge and skills needed to promote sustainable development.

However, **funding has decreased in recent years** and there is a constant concern about the continuity of the VGK support system. It is not permanent funding, but rather temporary input. The VGK support system was evaluated for the first time in the summer of 2020 in the Evaluation of Development Communications and Global Education 2015-2020 (summary available in English, otherwise the document is only in Finnish), (Ministry for Foreign Affairs 2020). Based on the evaluation findings the “projects funded by VGK support promote the understanding of global responsibility in the spirit of Agenda 2030 and activate citizens to promote global responsibility” (Ministry for Foreign Affairs 2020). The evaluation recommends among other things, that funding for VGK work should be increased and that a move to core funding could be considered (Ministry for Foreign Affairs 2020).

Other ministries also fund smaller global education projects, especially at school level or by supporting in-service teacher training projects (Global Education Digest 2022).

#### **Recommendations:**

- Strengthen global citizenship skills and sustainable development knowledge at all levels of education.
- Ensure that teachers have opportunities to develop their professional skills in sustainable development and global education, that the topics are included in teacher training and additional training; and that peer learning and networking of teachers and other educational actors is supported.

# FOUNDATIONS

## A. Policy

### A.1 Policy framework

#### Finland's development policy over time: changes in direction every four years

In this section, we will examine the evolution of the development policy framework across the current (Orpo's government) and previous two governments (Sipilä, 2015–2019 and Marin, 2019–2023). The overall picture is that the direction has changed from centre-right Sipilä's severe budget cuts and diminished role of development policy to centre-left Marin's more ambitious policies and increasing budget, again to centre-right Orpo's return to budget cuts and diminished ambition. Finnish development policy has not been consistent.

An effort to ensure persistence was made during Marin's government through the parliamentary compilation of a [Report on Development Policy across Parliamentary Terms](#) (Finnish Government 2021). However, the report did not live up to its promise of providing a policy framework across parliamentary terms, as the next (current) government discarded it and announced that it will craft a new report, this time combining development policy with economic relations.

#### Sipilä government 2015–2019: extreme cuts and low ambition

The Sipilä government had good intentions concerning development policy, but few concrete plans or measures to implement them. Development funding faced extreme and dramatic cuts of 40 per cent implemented on a guillotine schedule, which damaged Finland's international reputation as a responsible, consistent and stable actor. Despite this, Finland was active in the 2030 Agenda negotiations, though its own commitment to the SDGs lagged behind. During Sipilä's term, Finland's Development Policy Program became a Development Policy White Paper. Unlike the previous Development Policy Programs, all white papers are discussed in The Finnish Parliament, and therefore, Finland's Development Policy White Paper was freshly brought for the Foreign Affairs Committee's consideration and debated in the Parliamentary plenary. This positive change brought continuity, persistence, and parliamentary guidance to development policy. The Government Programme of Sipilä's government can be found here: [Finland, a land of solutions: Strategic Programme of Prime Minister Juha Sipilä's Government 29 May 2015](#).

The Sipilä government was detrimental to **Finland's international climate finance**, as it was cut by 63 per cent in 2015–2016. This was partly because the auction revenues from the emissions trading system were diverted away from development cooperation and instead allocated to industry. An attempt to make up for the shortfall was made with Investment Climate Funds (ICF), which is why the non-grant-based funding in the portfolio increased. Climate sustainability was not realised in the majority of funding decisions. According to Fingo's spring 2019 assessment, climate change mitigation or adaptation were promoted as the principal objective in 11 per cent and as a significant sub-objective in 27 per cent of the funding decisions made during the Sipilä government.

#### Marin government 2019–2023: high ambitions with diminishing attention to implementation

The Marin Government Programme ([Programme of Prime Minister Sanna Marin's Government 10 December 2019. Inclusive and competent Finland - a socially, economically and ecologically sustainable society](#)) was ambitious in terms of development policy and much was achieved. The programme was based on Finland's long-term commitment to sustainable development. The government produced a White Paper for development



policy ([Report on Development Policy Extending Across Parliamentary Terms 2021](#)) which formulated, for the first time, a common framework for a long-term perspective for Finland's development policy and linked development cooperation more closely to the 2030 Agenda. A parliamentary group was formed for the drafting process, and stakeholders were involved. For example, Fingo organised together with MFA personnel a session to collect CSOs' comments on the draft version. The government aimed for a parliamentary consensus on its White Paper to make it sufficiently durable that it would also guide the next government(s) but this did not happen as in the final stages members of the Finns Party Parliamentary Group left their dissenting opinion on the document. On the other hand, the remaining MPs in the working group and NGOs were disappointed at the government's decision to exclude at the end from the White Paper the road map for reaching 0,7 % of the GNI, formulated by the working group. The "road map" that was finally published had no guiding potential. Generally, the Government Programme, the White Paper mentioned above and the [Government Report on Finnish Foreign and Security Policy](#) (Finnish Government 2020) were mainly in line with international commitments and with previous Finnish development policy priorities and target areas, including education as a new target area. Reducing poverty and inequality was defined as Finnish development policy's main priority. Several relevant political strategies and action plans were produced. For the first time, Finland formulated [Finland's Africa Strategy](#) (Ministry for Foreign Affairs 2021a).

Unfortunately, after a promising start and high expectations, political attention was mainly drawn to global crises such as the COVID-19 pandemic and Russia's invasion of Ukraine, which triggered a climate of fear and a rush for Finland to join NATO. In these circumstances, the government did not try to achieve all the goals it had set itself. Development cooperation funds were commendably increased in the middle of the coronavirus crisis but cut in the spring of 2021. In both relative and absolute terms, the amount of funding was nowhere near the level it was before the massive cuts to development cooperation funding in 2015–2016.

Finland became a NATO member, but human rights aspects of the alliance were not publicly discussed or politically noticed. In the future Finland should be aware of and understand NATO's commitments to human rights, gender principles, the *Women, Peace and Security* agenda (Res. 1325) and the *Human Security Approach* and engage with CSOs on these matters. Finland must align its policies and investments as a NATO member country with its broader, preceding commitments to human rights.

The Marin government promised to promote **climate change** mitigation and adaptation in all foreign and security policy, and the amount of Finland's international climate finance did reach record levels in 2021 (just under €175 million). Nevertheless, Finland's international climate finance did not correspond to its fair share of the EU's climate finance obligation (about €235-450 million a year) during the government's term and was not new and additional in relation to development cooperation aimed at eliminating poverty. The Marin government continued the previous government's approach of reducing the share of grant-based climate finance and instead channelling climate finance through loan-based private sector instruments. This raised concerns that the funding would not reach the poorest countries, or the most vulnerable groups affected by climate change. During Marin's government term, Finland's [Plan for the Implementation of Finland's Public International Climate Finance](#) (Ministry for Foreign Affairs 2022d) (summary available in English, otherwise the document is only in Finnish) was published for the first time (see discussion below).

In the *Report on Development Policy Extending Across Parliamentary Terms 2021*, it was outlined that climate-resilient and low-emission development is one of the cross-cutting objectives of Finnish development policy. **Finland's climate finance policy did not have a long-term plan for most of the evaluation period. However, as mentioned earlier, the *Plan for the Implementation of Finland's Public International Climate Finance* was published for the first time in spring 2022, extending up to 2026** (Ministry for Foreign Affairs 2022d). In the plan, Finland acknowledges the growing interest to climate finance and the reports made by National Audit Office of Finland (2021), [Finland's international climate finance – steering and effectiveness](#), and Development Policy Committee (2022), [Finland's climate finance needs a clear direction](#), that express concern over the lack of

Finland's long-term operating model for climate finance. The plan recognizes the social, economic, and environmental impacts of climate change, and discusses the importance of adaptation and loss and damage, although briefly. In addition, it discusses the contracts, principles, and alignments that guide Finland's climate finance, such as SDGs, UNFCCC, and the Paris Agreement (Ministry for Foreign Affairs 2022d, 10-11, 22-23, 40-41.) **However, it is noted that the plan is "primarily a reflection of ongoing activity, rather than a statement of targets or allocation priorities"** (Ministry for Foreign Affairs 2023a, 30). It leaves crucial questions unanswered (such as how to guarantee the additionality of climate finance). Thus, Finland still lacks a clear strategic framework for climate finance. (Ministry for Foreign Affairs 2023a, 30). It leaves crucial questions unanswered (such as how to guarantee the additionality of climate finance). Thus, Finland still lacks a clear strategic framework for climate finance.

Like climate-resilient development, protecting biodiversity is also mentioned as a cross-cutting objective in Finland's development policy. Finland considers, in the *Report on Development Policy Extending Across Parliamentary Terms*, climate change and biodiversity as a whole (Finnish Government 2021, 13). As such, the plans for biodiversity financing are also briefly addressed in the Plan for the Implementation of Finland's Public International Climate Finance (Ministry for Foreign Affairs 2022d). Nevertheless, there seems to be no clear targets, projections or plans for biodiversity finance.

## **Orpo government 2022-2026: Finland turns inward**

**Development policy under the Orpo government exhibits inconsistency, is politicised and lacks alignment with international commitments.** In the political climate under the Orpo government, it is increasingly difficult to publicly discuss and defend development aid, as political interests are in security policy, economy, and national interest (national interest having no clear definition). The Government Programme of Prime Minister Petteri Orpo's Government, "[\*A strong and committed Finland\*](#)" (Finnish Government, 2023) is a compromise between various political parties, fails to define what the overall objective of the Finnish development cooperation is.

We are concerned that the lack of focus on inequality and poverty in Finnish development policy may open up opportunities to use development funds for other purposes, such as security concerns or export promotion. The articulation of the Government Programme emphasises Finnish national interests and focuses on private sector instruments as channels for export promotion rather than private sector development cooperation in partner countries. While previous governments provided clear frameworks, **the current government's leaves key aspects of development policy undefined.** The priorities of development policy have been specified more narrowly than before and with ambiguous wording. In particular, the target area of sustainable economy and decent work has been left out. The commitment to allocate 0,7 per cent of GNI to development financing has been watered down. The programme makes development assistance conditional (see section I.1 Bilateral partnership) and mentions various forms of assistance to Ukraine (including arms and military equipment transfers) under development policy.

The forthcoming *Government Report on Finnish Foreign and Security Policy* will serve as a foundational document to guide the drafting of the new white paper on development policy. Within this report, a new UN strategy will be incorporated (see section II.1. Multilateral partners). Notably, NGOs have not been consulted for this report; however, Fingo has proactively communicated CSO perspectives to the MFA.

**The current government states in its programme that it will outline its priorities on development policy in a report on international economic and development cooperation** and include in it a plan for development cooperation funding extending over several parliamentary terms (Finnish Government 2023, 184). The report is under preparation, yet there has been minor consultation with relevant stakeholders and no hearings on the draft version. CSOs have doubts about its ability to direct policy and question whether its contents will be in line with international standards, as the intertwining of development cooperation with trade and economic policies

raises concerns about the definition and goals of development policy and may undermine the international core principles of development assistance. In general, CSOs have been very disappointed with the current government's rejection of the *Report on Development Policy Extending Across Parliamentary Terms*, although this process was participatory, transparent and the result positive. Its current status is unclear. This means that at the moment the only guiding document for Finland's development policy is the Government Programme until the new report is published.

**Historically, Finland has been committed to achieving the UN-recommended development financing level of 0.7 per cent of GNI**, though this target has not been attained. Previous Government Programmes had pledged to meet this goal, but in the Orpo Government Programme, this commitment has been dumped, and there is no mention of the 0.2 per cent of GNI target for cooperation with the least developed countries. Amid the current economic challenges, development cooperation is facing budget cuts, raising genuine concerns about reaching vulnerable groups in the future and jeopardising long-term outcomes. Past cuts, including those in 2015-2016 and the current period of 2023-2024, have prompted shifts in political priorities and changes in geographical and thematic emphases due to funding constraints.

In the [Plan for the Implementation of Finland's Public International Climate Finance](#) (available only in Finnish, summary in English), drafted during the Marin government, it was predicted that 2023 would be the peak year of climate finance. However, the Orpo government seems to be going in the opposite direction, and development organisations have pointed out the lack of Finland's climate ambition. Climate finance has already been cut and is likely to be cut further in the future, though so far there has been no information on the exact amounts or the impact. Finland announced in December 2023 that it would support the loss and damage fund with three million euros, but this was seen as a contradictory and a small gesture in relation to the planned cuts. There was no direct mention of Finland's international climate finance in the Government Programme, although climate actions were mentioned as a focus of the government's development policy. The programme emphasises once again financial investments in development policy (Finnish Government 2023, 166), meaning that grant-based aid and support for the most vulnerable are at a risk of being left behind.

Finland has a [National strategy on Sustainable development](#). The strategy's vision is for a prosperous and globally responsible Finland that protects the Earth's carrying capacity. The purpose of the strategy is to strengthen the work to advance sustainable development across government terms. Drawn up by the [National Commission on Sustainable Development](#), the strategy extends from 2022 until 2030. The commission was chaired by Prime Minister Sanna Marin, and its members represented a broad range of different sectors in society – with NGOs represented. The strategy is based on the UN's 2030 Agenda and its 17 Sustainable Development Goals. The UN's 2030 Agenda guides all countries in the world in their work towards sustainable development. Last year, the commission prepared a national 2030 Agenda roadmap, and the new strategy is based on the results of this roadmap work. The strategy is a useful instrument for gathering and expressing policies on sustainable development. However, its execution is largely dependent on the will and political priorities of the stakeholders, especially the government. The strategy was published during the last governmental term with centre-left-led government. During current governmental term, with centre-right-led government, the execution of the strategy remains unclear. It is describing that sustainable development is not mentioned at all in 244 pages of the governmental programme of the current government.

### Recommendations:

- Uphold development policy as an integral component of both foreign and security policy frameworks.
- Emphasise Finland's commitment to international law and a human rights-based approach cross-cuttingly in policy formulation, policy implementation and all of Finland's actions.

- Articulate clearly in all policy papers the international definition of development policy and Finland's long-term development policy goals and themes. Commit to these principles. Maintain Africa as the main geographical focus area.
- Underscore the equal importance of economic external relations and development cooperation and formulate distinct goals that are rooted in human rights principles. Align economic policies with sustainable development goals and the Paris Agreement and deconstruct disparities in trade regulations related to climate objectives.
- Use internationally agreed financial goals (0,7 %, 85 %, 0,2%) as the basis for the development policy funding road map and other funding plans.
- Leverage Finland's CSO presence in and knowledge of developing countries.
- Develop a clear, long-term overall strategy for climate finance, mobilise climate finance for developing nations, and formulate a clear position on how climate change, biodiversity, and their financing are addressed together.

## ***A.2 Guidance and basis for decision-making***

Since 2021, the overarching government [Report on Development Policy Extending Across Parliamentary Terms](#), has outlined priority areas and cross-cutting themes in Finland's development policy. This has led to allocating resources, such as experts within the Ministry for Foreign Affairs, to implement these priorities. However, this report has not been effectively in force since the beginning of the new government term in 2023, leading to challenges in providing long-term guidance for development policy. The lack of consistent long-term direction may hinder the effectiveness of development efforts, as meaningful change in partner countries and the advancement of Finland's development policy strengths require sustained commitment beyond four-year political cycles.

A problematic aspect of current decision-making involves the principle of conditionality, which guides partnership decisions in the current electoral term. Although this principle is mentioned in the Government Programme, its practical implementation is unclear. This raises concerns due to its potential to disrupt long-term development efforts, the ambiguity of its criteria and the risk of reinforcing negative perceptions about Finland as a donor country.

## **B. Institutional arrangements**

An organisational reform of the MFA is planned. [The recommendations of the working group on the reform of the Foreign Service](#) describe significant policy changes relevant to development policy. Foreign policy priorities have shifted towards transatlantic, EU and major power relations, driven by geopolitical shifts and changes in the security environment. From this current and geographically limited perspective, the working group's report proposes extensive and far-reaching organisational changes. While rule-based principles are said to be promoted, they appear secondary to security and commercial interests. Addressing leadership gaps and seeking coherence in leadership are also highlighted. **Prioritisation is expected, yet what will be prioritised remains uncertain.**

**The downsizing of development cooperation is evident at several levels.** Functions are being shifted away from the Unit for General Development Policy diminishing its role while it will be given more administrative tasks, the embassy network is being reduced, resources are being redirected from cooperation with developing countries, and partnerships with African, Asian, and Latin American countries are viewed from the perspective of Finland's interests. EU and UN coordination will be improved, which is positive. Unfortunately, the report

also lists numerous minor changes related to the narrowing of expertise and status in development cooperation, reflecting the spirit of the Government Programme. This indicates the politicisation of the organisational change.

Fingo has given MFA comments on the recommendations in the report. Firstly, the outcome of the reform should promote sustainable development and adhere consistently to rule-based principles; sustainable development and rule-based principles should be mainstreamed across all MFA structures. Cooperation with CSOs should continue despite prioritisation efforts. The restructuring should consider the growing significance of developing countries as commercial and political actors. Finally, a wide scale organisational reform of the ministry should not be tied to current politics but be sustainable for the coming decades.

### Recommendations:

- Mainstream sustainable development and international standards into all structures of the Ministry for Foreign Affairs. The outcome of the reform should promote sustainable development and is sustainable for the coming decades.
- Heed to international standards when structuring organisational changes in the Ministry for Foreign Affairs, including an inherently human rights-based approach, promote sustainable development, foster fair partnerships, and maintain Finland's long-term development policy priorities.
- Continue collaboration with CSOs despite prioritisation. Consult CSOs when operational objectives and foreign policy is drafted and strengthen expert collaboration with CSOs will be strengthened. Ask CSOs to offer training for MFA.
- Recognise the growing importance of developing countries as commercial and political actors when restructuring departments. Enhance the role of the Unit for General Development Policy. Do not overlook African countries should in regional departmental reforms and representation network reforms.

## C. Financing for sustainable development

### General overview: Finnish ODA includes commitments but not their implementation

Finland has made several international commitments on development financing. Finland is not currently meeting these commitments and has practically never met them. There is currently no clear plan for achieving them. Our recommendation for Finland is to develop a clear and feasible plan to meet its international development financing commitments, preferably by 2030.

Among above mentioned commitments, the most important are the following:

- **Spending 0.7% of GNI on development cooperation.** We consider this commitment important, as fulfilling it would safeguard the quantity and quality of Finland's development cooperation. By fulfilling this commitment, Finland can encourage other OECD countries to do their part.
- **Spending 0.2% of gross national income on development cooperation with the least developed countries (LDCs).** We consider this commitment important, as LDCs are most in need of societal development, and for LDCs it is difficult to obtain market-based international financing (such as sustainably priced loans, investments) or domestic financing due to, for example, low production and underdeveloped tax systems.
- **Allocating 85% of ODA to actions that promote gender equality.** We consider this commitment important, as gender equality is crucially important and strongly interrelated with attaining other development goals, such as poverty eradication.

Since the 1970s, Finland has been committed to the ODA target level of 0.7% of GNI and to allocating 0.2% to development cooperation with least developed countries (LDCs). The lack of a clear plan on how and in what timeframe these target levels will be achieved is a clear shortcoming in Finland's development policy.

The target of 0.7% ODA per cent of GNI was momentarily achieved in the early 1990s during the economic recession, when gross national income plummeted. In recent years, the share has been roughly 0.4–0.5 per cent. The ODA volume seems to fluctuate according to the political tendencies and the government's interest in development.

Some of the Finnish ODA is partially tied, amounting to about 1% of the total development cooperation budget.

### **Situation in current governmental term: a worrying lack of persistence**

In 2023, the ODA-GNI ratio is predicted to be 0,42% (according to Finnish state budget, Ministry of Finance). To reach the 0,7% target, Finland would need to add about €1 billion to the development cooperation budget. This is a sum that cannot be easily added to the ODA, as the state total sum of the appropriation in the budget is about €88 billion, and most uses of this sum are in practice predefined (statutory expenses and the like). There is pressure to adjust the budget (make budget cuts or raise taxes), because a significant part of it has been covered by debt for a long time (in 2024, Finland will cover about €11.4 billion of the €88 billion budget with new debt).

The current government started its term by outlining severe cuts. The Government Programme includes a cumulative budget cut of €1 billion during the government term compared to the 2023 technical budgetary framework. This will presumably lead to a fall in the GNI proportion for ODA and LDCs. What's more, the current government lacks clarity on the allocation of climate finance: there is no clear information or plan on how climate finance will be used and allocated. The state budget for year 2024 only posits a lump-sum (€330 million) for climate financing.

We consider the above mentioned as negative because the following aspects would argue in favour of increasing or at least maintaining the current level of development budgets:

- Global crises and stagnation or setback of the Sustainable Development Goals
- Difficult humanitarian situation in many difficult conflicts around the world
- Finland's commitments
- A credible whole of Finland's foreign and security policy: Sustainable development including promoting human rights and democracy; economic relations; security; Finland's influence in the international politics.

The government's first budget proposal however has positive features. Many of Finland's long-term strengths will be continued – for example building peaceful and democratic societies, with help of civil society. According to our opinion, the cuts mentioned in the Government Programme and the first state budget for this governmental term will not be made in the most harmful way possible. The government has identified priorities that are initially excluded from the cuts. Such priorities are for example allocation of funds to Ukraine, and the development cooperation of the Finnish CSOs. In total, appropriations calculated as development appropriations would increase slightly (€30 million) in 2024 compared to 2023, especially due to an increase in development cooperation appropriations in the administrative branch of the Ministry of the Interior and appropriations for EU development cooperation.



## **The recent past of development finance: a bumpy road**

In the 2015-2019 government term Finland had a right-wing government, which included the nationalist populist party (the Finns Party) as one of the three parties in the government coalition. This government reduced the development cooperation budget from around €1,23 billion or 0,59% of GNI (2014) to around €830 million or 0,36% of GNI (2018) – an approximately 1/3 cut. During last electoral term (2019-2023) a centre-left government restored the budget to level of €1,21 billion or 0,5% of GNI. The ratio fell in 2023 due to (rather technically determined) funding decrease of 100 million to European NDICI instrument. The newly formed (spring 2023) centre-right and populist government has announced that it will significantly reduce the funding.

The strong increase in development cooperation investments implemented in 2016 at the same time as the biggest cuts in the funding of development organisations in history and the overall sharp decline in development funding caused a major contradiction in cooperation between development actors. Good cooperation between different actors in financial investments is essential to minimise risks and find the best investment targets.

During the 2000s, until 2014 the ratio had incrementally risen from 0,3% of 2000 to 0,59% of 2014. Had the government of 2014-2019 kept up the same pace we would be around the 0,7% zone right now.

## **On DAC-reporting and implementing the DAC Recommendations on terms: good performance**

In our assessment, Finland complies well with DAC recommendations on the conditions of ODA. Finland also reports according to DAC reporting directives.

It should also be noted that, according to the National Audit Office of Finland, development cooperation funded by Finland is the most supervised of all public funding. Finland regularly commissions external evaluations, but there is room for improvement in the implementation of these recommendations. Finland also receives high-quality studies with recommendations from the Development Policy Committee, but implementation is slow.

## **On climate finance: sketchy and inadequate**

There haven't been detailed quantitative or qualitative targets on Finland's climate finance (e.g. National Audit Office of Finland 2021, 15). The Action Plan (Ministry for Foreign Affairs 2022d, 20) did give estimations about the projected climate finance in 2021-2026 but specified no targets.

Finland's climate finance has not been sufficient. Generally, Finland's climate finance supports the needs of developing countries and aligns with the goals of Paris Agreement. However, funding has not been sufficient. In 2021, Finland's "fair share" was estimated to be between 284-622 million dollars annually (Humalisto 2021). During 2016-2022, climate finance reached at best approximately €175 million (Ministry for Foreign Affairs 2023a, 16, 29).

Climate finance is allocated through development cooperation, even though it should be new and additional. This is a major problem.

*The Report on Development Policy across Parliamentary Terms* (Ministry for Foreign Affairs 2021b, 23) states that loan- and investment-based financing will be utilised "especially as part of climate finance and in supporting climate change mitigation and adaptation". However, especially for adaptation, funding in the form of grants is needed, as priority is given to the most vulnerable countries (such as LDCs, small island states).

The predictability of climate finance has been weak. The amounts vary annually for several reasons. For example, in 2018 Finland's climate finance was around €47 million, and in 2019 around €147 million (Ministry

for Foreign Affairs, s.a.). The trend has been increasing in the long run, which is a positive sign, though it will presumably be broken due to the planned cuts.

### **Thematic allocation of funding: generally good performance**

All in all, Finland's ODA allocations match its thematic and geographic priorities quite well. The funding is also tracked according to these priorities. The funding can be tracked for example in the [Open Aid portal](#), where it can be examined according to Finland's development policy themes.

Finland does not meet its international commitments regarding the ODA. See section C.1 in this report for further details.

In our assessment, Finland makes sufficient efforts to align its resources either directly or through its development finance institution to evidence-based humanitarian, development and peace financing strategies to mobilise the full range of financial flows, ensuring that these do not contribute to conflict, inequality or instability.

### **Funding of CSOs: good intentions, heavy administrative burden**

Strengthening civil society has been included in the thematic priorities of Finland, under the thematic priority [Peaceful and democratic societies](#), which has been one of the thematic priorities since 2021. During last and current governmental term, Finland has been able to take this into account also in funding. Funding has been growing from €65 million in 2019 to €88 million in 2024.

Some problems occur in the administration and allocation of funds.

Short-term project funding makes the work of many CSOs fragmentary and consumes a lot of scarce human resources for continuous application for funding and project management.

The administrative burden of public funding is heavy. We understand that the administration is to a large extent necessary, in order to follow DAC criteria and to ensure that funding is used appropriately and effectively. These are positive objectives. However, this means that the administrative requirements are demanding for CSOs and take up a significant part of their resources. According to feedback we get as an umbrella organisation, Fingo's member organisations and their partner organisations suffer from bureaucracy and strict reporting requirements. It is telling that when we ask our members what is currently relevant and topical to their work, the members often answer for example: annual planning, compiling monitoring information and annual reporting, evaluation, making funding applications – as if these activities that should only enable the pursuit of organisations objectives were the purpose of the activity itself.

An interesting question for the near future is the relationship between direct support for CSOs in developing countries and supporting civil societies in developing countries through Finnish CSOs.

### **On the use of official financial instruments to support the mobilisation of domestic resources, combat corruption and reduce illicit financial flows**

Finland uses official financial instruments to support the mobilisation of domestic resources, combat corruption and reduce illicit financial flows. Within the [Peaceful and democratic societies](#), Finland has promoted responsible governance, combating corruption, reducing illicit financial flows and worked for the development of tax systems in developing countries and in supporting democracy and the rule of law.

Finland's second Taxation and Development Action Plan 2020–2023 implements the Government Programme's objective of developing countries' own tax systems. The purpose of the action plan is to support developing countries' efforts to strengthen their own tax systems and to make their voices heard in global tax policy

negotiations. In addition, it aims to ensure the tax responsibility and transparency of companies supported by development cooperation funds (see the case 1 in page 9). In accordance with the Government Programme, the focus of the work is on Africa.

### **Public and private commercial finance for sustainable development: steps to the right direction**

Finland is in a reasonably good position to diversify sustainable development financing, taking into account the size and structure of the country's public finances and financial sector. It is worth noticing that for example, Finland does not have a sovereign wealth fund and Finland's government finances are in deficit.

However, Finland has good starting points.

An important actor is publicly owned development investing company Finnfund, which in 2022 had investments worth EUR 810 million in its portfolio. This is slightly more than, for example, the annual "actual development cooperation" item in the state budget, i.e. the amount is significant (note: Finnfund's approximately EUR 800 million is balance sheet value, i.e. fairly permanent money, while the state budget's EUR 700–800 million is money for annual spending).

Finland has a wide set of other instruments that are used to promote private sector development and the mobilisation of resources. These instruments include Finnpartnership and Developing Markets Platform (DevPlat). Finnpartnership, a public financing programme, promotes business between Finland and developing markets, with a focus on creating positive development impacts in target countries. DevPlat, a network of public institutions offering advice and funding, helps Finnish companies and their partners develop sustainable business and access global funding in developing markets. Finland also works with MDBs.

To some extent, new ways of financing sustainable development are developed in Finland. An example is the [sustainability fund built in cooperation between OP Financial Group and Finnfund](#).

Challenges include data gaps in private and leveraged funding, especially in climate funding. Engaging the Finnish private sector has been challenging due to different barriers to participation (e.g. a lack of scale and interest, perceived opportunity costs).

### **Recommendations:**

- Develop a clear and feasible plan to meet its international development financing commitments by 2030.
- Increase climate financing to reach its "fair share" and establish clear, ambitious targets. Contribute climate financing that is new and additional to ODA.
- Strengthen the predictability of climate finance to facilitate long-lasting, transformational changes.
- Pay attention to providing support to diverse civil society actors through core support.

## D. Management systems

CSOs maintain favourable relations with the MFA, and adjustments in CSO development funding budgets have been administered flexibly. Over the years, the foreign ministry administration has evolved through collaboration with CSOs, exemplified by the application process for programme-based support through Finnish CSOs from 2018 to 2022. Development cooperation management prioritises openness and transparency, with a notable focus on risk management. The MFA has developed and updated guidelines, directives, and processes, enhancing monitoring and establishing effective procedures, which are communicated efficiently to CSOs. The use of key OECD guidelines and operational instructions is standard practice. However, there remains a deficiency of human resources for monitoring and implementing development cooperation initiatives in Finland, impacting the quality of administration.

The prevention of corruption in CSOs is maintained at a high standard. Finland's commitment to risk management and PSEAH (prevention and elimination of sexual exploitation, abuse, and harassment) underscores their significance in development cooperation and humanitarian aid management. The MFA has published PSEAH guidelines, policies, and misconduct reporting procedures in 2023. CSOs had the opportunity to participate in the drafting process. The ministry actively engages stakeholders on risks and instances of potential misuse, hosting annual events and addressing risk management in negotiations. Organisations receiving ODA funding submit a risk matrix as part of their application, updated annually as necessary. CSOs hope to be involved in the development of the MFA's risk management policy and urge the MFA to translate this and other critical policies into English.

Finland shows a strong focus on PSEAH and the triple nexus, but being a beginner in both, it is commendable that efforts are being made for developing these two concepts further. While discussions on the triple nexus continue, concrete actions have yet to materialise. Finland has accomplished much in this regard, but the downside is that at times, risk management seems to take precedence over everything else, potentially leading to funding not reaching those most in need or important actors for equality and pluralism (e.g., small and/or local CSOs). The conditional nature of aid in the current Government Programme may translate into an over emphasis on risk management. Risk management is emphasised in government support guidelines and practices, adhering to OECD recommendations. According to the National Audit Office of Finland (NAOF), the budget sector is the most monitored and supervised. External evaluations of Finland's development cooperation and CSO development aid are conducted regularly and are of high quality, but they lack implementation and monitoring, as implementation is not mandatory<sup>2</sup>.

Civil society is consulted in a variety of ways, including at least:

- in official consultations (hearings concerning policy reports)
- in joint working groups or the like (participating to Finnish development policy committee)
- in more informal interaction (ad hoc meetings or exchange of information about current affairs in development policy)
- in policy implementation

---

<sup>2</sup> An example for this phenomenon is expressed in the [Evaluation report: Human Rights-Based Approach in Finland's Development Policy and Cooperation](#) (Ministry for Foreign Affairs, 2023e), that highlights that the plans for human rights-based approach are ambitious, but the implementation and its follow-up are lagging.

**Recommendations:**

- Enhance dialogue on risk management between the MFA, stakeholders, and development cooperation partners. Involve CSOs in the development of MFA risk management policy. Fund actors reaching those most in need, balance equality and pluralism with sensible risk management.
- Develop PSAEH and triple nexus further and plan for concrete actions.
- Make sure that cuts in development aid will not weaken the quality control of aid.
- Do not increase risk management for CSOs and development partners because of conditioning aid.
- Make the implementation and monitoring of external evaluations and their recommendations mandatory for both MFA and CSOs.
- Translate critical policies, documents, and forms for CSOs into English.
- Be active, in accordance with DAC recommendations, in supporting CSOs' efforts to develop internal systems to meet human rights and international standards, and to collaborate, learn and co-ordinate among themselves, can boost their effectiveness.
- Help CSOs find iterative and adaptive approaches to results management, which are particularly relevant when working on social and institutional changes but require receptivity to learning.

**D.4 Results, evaluation, knowledge management and learning**

The results and evaluation of climate finance have received more attention during the evaluation period, which is a positive signal. The National Audit Office of Finland (2021) published a report regarding the governance and effectiveness of Finland's climate finance. In addition, the MFA commissioned an evaluation of Finland's international climate finance (Ministry for Foreign Affairs 2023a, 2023b), which was very welcome as it clarifies and summarises the field and recommends next steps. The results and evaluation were also discussed in the Climate Finance Action Plan, published in 2022 (Ministry for Foreign Affairs, 2022d). According to the evaluation (Ministry for Foreign Affairs 2023a, p. XVI) and the Development Policy Committee (2022, 8), the results of Finland's climate finance have not been well communicated and no overall picture of the results has been available. The National Audit Office of Finland (2021, 8, 55) has also called for more transparency in reporting the results and states that "the MFA could communicate more about climate results". Furthermore, the National Audit Office of Finland (2021, 51) states that "climate results have played a minor role in the justifications for funding decisions".

**Recommendation:**

- Form a clear overall picture of the effectiveness of climate finance. Communicate the results transparently and use them to improve the guidance of climate finance ("lessons learned").

## References

- Berg, Annukka et al. (2019). *PATH2030 – An Evaluation of Finland’s Sustainable Development Policy*. May 2019. Publication series of the Government’s analysis, assessment and research activities 23/2019. Prime Minister’s Office, Helsinki. <https://demoshelsinki.fi/wp-content/uploads/2019/05/path2030--an-evaluation-of-finlands-sustainable-development-policy.pdf>
- Development Policy Committee (2022). *Finland’s climate financing needs a clear direction*. [https://www.kehityspoliittinentoimikunta.fi/wp-content/uploads/sites/27/2022/04/DPC\\_Finlands\\_Climate\\_financing\\_web-1.pdf](https://www.kehityspoliittinentoimikunta.fi/wp-content/uploads/sites/27/2022/04/DPC_Finlands_Climate_financing_web-1.pdf)
- Development Policy Committee (2024). *Demokratia vaatii vahvistamista kaikkialla. Mahdollisuuksia demokratian lujittamiseen Suomen kehityspoliitikassa ja ulkosuhteissa*. Kehityspoliittisen toimikunnan julkaisuja 2024:1 [https://www.kehityspoliittinentoimikunta.fi/wp-content/uploads/sites/27/2024/01/kpt\\_demokratia\\_vaatii\\_vahvistamista\\_kaikkialla.pdf](https://www.kehityspoliittinentoimikunta.fi/wp-content/uploads/sites/27/2024/01/kpt_demokratia_vaatii_vahvistamista_kaikkialla.pdf)
- Finnish Development NGOs Fingo (2019). *Finland and the 2030 Agenda – A follow-up report by CSOs, 2019*. [https://fingo.fi/wp-content/uploads/2020/10/Finland-and-the-2030-Agenda-2030\\_follow-up-report-2019-web\\_0.pdf](https://fingo.fi/wp-content/uploads/2020/10/Finland-and-the-2030-Agenda-2030_follow-up-report-2019-web_0.pdf)
- Finnish Government (2015). *Finland, a land of solutions: Strategic Programme of Prime Minister Juha Sipilä’s Government*. 29 May 2015. [https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/163401/VNK\\_2015\\_12.pdf?sequence=1&isAllowed=y](https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/163401/VNK_2015_12.pdf?sequence=1&isAllowed=y)
- Finnish Government (2019). *Programme of Prime Minister Sanna Marin’s Government, 10 December 2019. Inclusive and competent Finland – a socially, economically and ecologically sustainable society*. Publications of the Finnish Government 2019:33. Helsinki. [https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/161935/VN\\_2019\\_33.pdf?sequence=1&isAllowed=y](https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/161935/VN_2019_33.pdf?sequence=1&isAllowed=y)
- Finnish Government (2020). *Government Report on Finnish Foreign and Security Policy*. [https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/162515/VN\\_2020\\_32.pdf?sequence=1&isAllowed=y](https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/162515/VN_2020_32.pdf?sequence=1&isAllowed=y)
- Finnish Government (2021). *Government of Finland Report on Human Rights Policy*. [https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/163838/VN\\_2022\\_10.pdf?sequence=4&isAllowed=y](https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/163838/VN_2022_10.pdf?sequence=4&isAllowed=y)
- Finnish Government (2023). *A strong and committed Finland. Programme of Prime Minister Petteri Orpo’s Government, 20 June 2023*. Publications of the Finnish government 2023:60. Helsinki. <https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/165044/Programme-of-Prime-Minister-Petteri-Orpos-Government-20062023.pdf?sequence=4&isAllowed=y>
- Haila, Katri et al. (2023a). *Suomen Agenda2030-toimeenpanon arviointi*. Publications of the Government’s analysis, assessment and research activities 2023:8. [https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/164657/VN\\_TEAS\\_2023\\_8.pdf?sequence=1&isAllowed=y](https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/164657/VN_TEAS_2023_8.pdf?sequence=1&isAllowed=y)
- Haila, Katri et al. (2023b) *Assessing the implementation of the Agenda2030 in Finland. Policy Brief 2023:7*. Government’s analysis, assessment and research activities. <https://tietokayttoon.fi/documents/113169639/113170760/7-2023->



[Assessing+the+implementation+of+the+Agenda2030+in+Finland.pdf/6205aa3c-32c7-3fca-1586-2faec43a2167/7-2023-](https://um.fi/publications/-/asset_publisher/TVOLgBmLyZvu/content/suomen-ulkosaianhallinnon-yk-strategia)

[Assessing+the+implementation+of+the+Agenda2030+in+Finland.pdf?version=1.0&t=1677483427743](https://um.fi/publications/-/asset_publisher/TVOLgBmLyZvu/content/suomen-ulkosaianhallinnon-yk-strategia)

- Humalisto, Niko. (2021). Suomi on Pohjoismaiden kitsain kansainvälisen ilmastorahoituksen maksaja: Tämän verran olisi Suomen reilu osuus. <https://fingo.fi/ajankohtaista/analyysit/suomi-on-pohjoismaiden-kitsain-kansainvalisen-ilmastorahoituksen-maksaja-taman-verran-olisi-suomen-reilu-osuus/>
- Kepa (2017). Finland and the 2030 Agenda – A follow-up report by CSOs, 2017. [https://fingo.fi/wp-content/uploads/2020/10/KEPA\\_Finland-and-the-2030Agenda\\_FINAL.pdf](https://fingo.fi/wp-content/uploads/2020/10/KEPA_Finland-and-the-2030Agenda_FINAL.pdf)
- Kepa (2018). Finland and the 2030 Agenda – A follow-up report by CSOs, 2018. [https://fingo.fi/wp-content/uploads/2020/10/Finland-and-the-2030-Agenda\\_follow-up-report-2018.pdf](https://fingo.fi/wp-content/uploads/2020/10/Finland-and-the-2030-Agenda_follow-up-report-2018.pdf)
- Kontinen et. al. (2022). Finland’s action to strengthen civil societies and advance their enabling environment. Publication of the Ministry for Foreign Affairs 2022:7. [https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/164425/UM\\_2022\\_7.pdf?sequence=1&isAllowed=y](https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/164425/UM_2022_7.pdf?sequence=1&isAllowed=y)
- Ministry for Foreign Affairs (2013). The UN Strategy of the Finnish Foreign Service. [https://um.fi/publications/-/asset\\_publisher/TVOLgBmLyZvu/content/suomen-ulkosaianhallinnon-yk-strategia](https://um.fi/publications/-/asset_publisher/TVOLgBmLyZvu/content/suomen-ulkosaianhallinnon-yk-strategia)
- Ministry for Foreign Affairs (2014). Democracy support policy. [34199cf4-2233-91d0-9a0d-4c25b56b1755 \(um.fi\)](https://um.fi/publications/-/asset_publisher/TVOLgBmLyZvu/content/suomen-ulkosaianhallinnon-yk-strategia)
- Ministry for Foreign Affairs (2016). Tax and Development – Finland’s Action Programme. [https://um.fi/documents/35732/48132/tax\\_and\\_development\\_finland%25E2%2580%2599s\\_action\\_programme\\_2016%25E2%2580%25932019.pdf/b720eebf-343b-aca6-e8b3-fc99b1f108bc?t=1560450206884](https://um.fi/documents/35732/48132/tax_and_development_finland%25E2%2580%2599s_action_programme_2016%25E2%2580%25932019.pdf/b720eebf-343b-aca6-e8b3-fc99b1f108bc?t=1560450206884)
- Ministry for Foreign Affairs (2017). Guidelines for Civil Society in Development Policy. [4a19a2aa-76fd-020e-224d-eed98045206f \(um.fi\)](https://um.fi/documents/35732/0/Finland_Tax4D_Action_program_050620.pdf/cf6f8dae-434c-96e5-be1c-b9e79e0dc102?t=1591620474451)
- Ministry for Foreign Affairs (2019). Tax responsibility principles in Finland’s development cooperation funding to the private sector. Policy paper. <https://um.fi/documents/35732/0/Tax+responsibility+principles+in+Finland's+development+cooperation+funding+to+the+private+sector.pdf/cf0cd254-c616-81a6-59dc-aec6908317df?t=1614867347967>
- Ministry for Foreign Affairs (2020). *Taxation for development Finland’s Action Programme 2020–2023*. [https://um.fi/documents/35732/0/Finland\\_Tax4D\\_Action\\_program\\_050620.pdf/cf6f8dae-434c-96e5-be1c-b9e79e0dc102?t=1591620474451](https://um.fi/documents/35732/0/Finland_Tax4D_Action_program_050620.pdf/cf6f8dae-434c-96e5-be1c-b9e79e0dc102?t=1591620474451)
- Ministry for Foreign Affairs (2021a). *Finland’s Africa Strategy. towards a stronger political and economic partnership*. Government decision-in-principle. [https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/162978/VN\\_2021\\_21.pdf?sequence=1&isAllowed=y](https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/162978/VN_2021_21.pdf?sequence=1&isAllowed=y)
- Ministry for Foreign Affairs (2021b). Report on Development Policy across Parliamentary Terms. Publications of the Finnish Government 2021:29. Helsinki. [https://um.fi/publications/-/asset\\_publisher/TVOLgBmLyZvu/content/kehityspolitiikan-ylivaalikautinen-selonteko-1](https://um.fi/publications/-/asset_publisher/TVOLgBmLyZvu/content/kehityspolitiikan-ylivaalikautinen-selonteko-1)

- Ministry for Foreign Affairs (2021c) *2250 NAP, Youth, Peace and Security: Finland's National Action Plan 2021–2024*.  
[https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/163334/UM\\_2021\\_05.pdf?sequence=1&isAllowed=y](https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/163334/UM_2021_05.pdf?sequence=1&isAllowed=y)
- Ministry for Foreign Affairs (2022a). Guidance note: The triple nexus and cooperation with fragile states and regions.  
[https://um.fi/documents/384998/0/Ohje\\_Kolmoisneksus+ja+yhteisty%25C3%25B6+hauraiden+valtioiden+ja+alueiden+kanssa\\_englanti\\_2022.pdf/1bfd2b58-4c3b-4a48-b1ef-ba070b21c1fb?t=1669706839720](https://um.fi/documents/384998/0/Ohje_Kolmoisneksus+ja+yhteisty%25C3%25B6+hauraiden+valtioiden+ja+alueiden+kanssa_englanti_2022.pdf/1bfd2b58-4c3b-4a48-b1ef-ba070b21c1fb?t=1669706839720)
- Ministry for Foreign Affairs (2022b). Evaluation report: Catalysing Change – Finland’s Humanitarian Assistance 2016–2022. [https://um.fi/publications/-/asset\\_publisher/TVOLgBmLyZvu/content/evaluointiraportti-muutosta-kaynnistamassa-suomen-humanitaarinen-apu-2016-2022-1/384998](https://um.fi/publications/-/asset_publisher/TVOLgBmLyZvu/content/evaluointiraportti-muutosta-kaynnistamassa-suomen-humanitaarinen-apu-2016-2022-1/384998)
- Ministry for Foreign Affairs (2022c) Development Policy Results Report 2022.  
<https://um.fi/web/kehityspolitiikan-tulosraportti-2022/frontpage>
- Ministry for Foreign Affairs (2022d). Plan for the Implementation of Finland’s Public International Climate Finance. Publications of the Ministry for Foreign Affairs of Finland 2022:2. (in Finnish):  
<https://julkaisut.valtioneuvosto.fi/handle/10024/163925>
- Ministry for Foreign Affairs (2023a). Evaluation of Finland’s international climate finance 2016-2022. Vol.1, Main Report. Evaluation on Finland’s Development Policy and Cooperation 2023:6.  
[https://um.fi/documents/384998/0/CF\\_evaluointi\\_VOL\\_1.pdf/41d25448-3c4c-68e6-42eb-fd35fa9e0d4f?t=1699615517317](https://um.fi/documents/384998/0/CF_evaluointi_VOL_1.pdf/41d25448-3c4c-68e6-42eb-fd35fa9e0d4f?t=1699615517317)
- Ministry for Foreign Affairs (2023b). Evaluation of Finland’s international climate finance 2016-2022. Vol. 2, Case Studies. Evaluation on Finland’s Development Policy and Cooperation 2023:6.  
[https://um.fi/documents/384998/0/CF\\_evaluointi\\_VOL\\_2.pdf/ecbab1b1-9d41-f228-68a8-3b62fd0b5c79?t=1699615543706](https://um.fi/documents/384998/0/CF_evaluointi_VOL_2.pdf/ecbab1b1-9d41-f228-68a8-3b62fd0b5c79?t=1699615543706)
- Ministry for Foreign Affairs (2023c). Evaluation report: Finland’s Initiatives Focused on Enhanced Domestic Resource Mobilization (DRM). [https://um.fi/publications/-/asset\\_publisher/TVOLgBmLyZvu/content/evaluointiraportti-suomen-tuki-kansallisen-tulopohjan-vahvistamiseksi-kehityksessa/384998](https://um.fi/publications/-/asset_publisher/TVOLgBmLyZvu/content/evaluointiraportti-suomen-tuki-kansallisen-tulopohjan-vahvistamiseksi-kehityksessa/384998)
- Ministry for Foreign Affairs (2023d). *1325 NAP Women, Peace and Security: Finland’s National Action Plan 2023–2027*.  
[https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/165144/UM\\_2023\\_13.pdf?sequence=1&isAllowed=y](https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/165144/UM_2023_13.pdf?sequence=1&isAllowed=y)
- Ministry for Foreign Affairs (2023e). Evaluation of Human Rights-Based Approach (HRBA) in Finland’s development policy and cooperation. Volume 1, main report.  
<https://um.fi/documents/384998/0/Evaluation+report+Volume+1+-+Main+report+%281%29.pdf/3c31e625-861a-0620-1181-61a43c938005?t=1698219364711>
- Ministry for Foreign Affairs (2024) Working group recommendations on the reform of the Foreign Service.  
[https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/165361/UM\\_2023\\_26.pdf?sequence=1&isAllowed=y](https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/165361/UM_2023_26.pdf?sequence=1&isAllowed=y)

- Ministry for Foreign Affairs of Finland (s.a.). Finland's climate finance and advocacy work. <https://um.fi/climate-finance-and-advocacy-work>
- National Audit Office of Finland, NAOF (2021). Finland's international climate finance - Steering and effectiveness. <https://www.vtv.fi/app/uploads/2021/09/NAOF-Audit-6-2021-Finlands-international-climate-finance.pdf>
- OECD (2020). Development Assistance Committee Members and Civil Society, The Development Dimension, OECD Publishing, Paris. <https://doi.org/10.1787/51eb6df1-en>
- OECD (2021). DAC Recommendation on Enabling Civil Society in Development Co-operation and Humanitarian Assistance. <https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-5021>
- Prime Minister's Office (2020a). The voluntary national review 2020, Finland. Report on the implementation of the 2030 Agenda for sustainable development. [https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/162268/VNK\\_2020\\_8\\_Voluntary\\_National\\_Review\\_Finland.pdf?sequence=4&isAllowed=y](https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/162268/VNK_2020_8_Voluntary_National_Review_Finland.pdf?sequence=4&isAllowed=y)
- Prime Minister's Office (2020b). An excerpt from the voluntary national review of Finland 2020. [https://plan.fi/wp-content/uploads/2021/05/progress\\_on\\_sdgs\\_in\\_finland.pdf](https://plan.fi/wp-content/uploads/2021/05/progress_on_sdgs_in_finland.pdf)
- Prime Minister's Office (2022). Strategy of the National Commission on Sustainable Development 2022–2030. A prosperous and globally responsible Finland that protects the carrying capacity of nature. [https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/164157/VNK\\_2022\\_12.pdf?sequence=4&isAllowed=y](https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/164157/VNK_2022_12.pdf?sequence=4&isAllowed=y)
- Sitra (2021). New study: Many obstacles in the way of Finland's climate action – major course correction needed towards the 1.5°C target. <https://www.sitra.fi/en/news/new-study-many-obstacles-stand-in-the-way-of-finlands-climate-action-major-course-correction-needed-towards-the-1-5c-target/>
- WWF Finland (2022). Increasing Nordic handprint and reducing ecological footprint is our global responsibility. <https://wwf.fi/app/uploads/3/6/5/quei8e0hyfz3i7u8m52j0m/wwf-analyysi-kansainvalisesta-biodiversiteettirahoituksesta-pohjoismaissa-1.pdf>