

VALTIOKONTTORIN JULKAISUJA | SUSTAINABLE DEVELOPMENT, SUSTAINABILITY, RESPONSIBILITY
12/2023

Cooperation to build a sustainable future

Summary and highlights from central government sustainability reports
for 2022

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Kestävyys
yhdessä

Valtiokonttori
Statskontoret
State Treasury

Description sheet

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|---|---|--|----|
| Published by: State Treasury | | Release date: 1.12.2023 | |
| Authors: Katri Kanerva, Netta Jakola ja Anni Toiviainen | | Theme of publication: Sustainable development, sustainability, responsibility | |
| Title of publication: Cooperation to build a sustainable future | | ISSN/ISBN: ISSN 2489-4761, ISSN 2953-8971 / ISBN 978-951-53-3882-2 | |
| <p>Abstract:</p> <p>The State Treasury published guidelines on responsibility reporting in September 2021. In these guidelines, the State Treasury recommends that all central government ministries, agencies and institutions prepare annual sustainability reports on their activities. The guidelines describe a common and uniform framework for central government sustainability reporting, which leans strongly on promoting the achievement of the 17 Sustainable Development Goals of the United Nations' Agenda2030. In their sustainability reports, organisations describe how their core activities and expertise contribute to the achievement of three to five UN Sustainable Development Goals (their handprint) and how they address the direct impacts of their activities on the operating environment (their footprint).</p> <p>The State Treasury prepares a central government level summary of the published sustainability reports with the aim of producing an overview for central government stakeholders and the central government itself of the efforts made to promote sustainable development. The first summary published in October 2022 covered sustainability reports for 2021. The present summary collates sustainability reports for 2022 that were published no later than June 2023 and brought to the State Treasury's attention. The summary covers the sustainability reports of 56 ministries, agencies, institutions and other public administration organisations.</p> <p>Each one of the 17 Sustainable Development Goals (SDGs) of the 2030 Agenda came up in the sustainability reports as part of the organisations' handprint. The most frequently occurring goals were 12 (Responsible Consumption and Production), 13 (Climate Action) and 16 (Peace, Justice and Strong Institutions). While the most frequently occurring goals were the same in the sustainability reports for 2021 and 2022, their order has changed slightly.</p> <p>Most reports also describe the organisation's footprint, which means the direct impact of its activities on the operating environment that the organisation can influence. Ecological impacts of the activities were the most frequently identified impacts. The reports also describe social and economic impacts of the activities.</p> <p>Responsibility for promoting and securing sustainable development belongs to all actors in society. Sustainability reporting in central government is a tool for monitoring the progress of the reporting organisation's activities and provides open information on sustainability and responsibility work in central government. Continued regular sustainability reporting will meet stakeholders' information needs as well as support the transparency of society in efforts to promote sustainable development and the work of central government organisations aiming to build a sustainable future.</p> <p>The State Treasury supports the sustainability reporting of central government organisations. Events themed on sustainability reporting and the work of the Sustainability network will continue. To join the network, contact vastuul-lisuusraportointi@valtiokonttori.fi.</p> | | | |
| Keywords: | sustainable development, responsibility reporting, agenda2030, sustainability, impact, responsibility, sustainability reporting | | |
| Language: | Finnish | Pages: | 78 |
| Publication distribution: | State Treasury | | |

Terms and abbreviations used in the summary

The following abbreviations are used in this summary report:

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| Finnish Environment Institute | SYKE |
| Finnish Government Shared Services Centre for Finance and HR | Palkeet |
| Finnish Institute for Health and Welfare | THL |
| Finnish Medicines Agency | Fimea |
| Finnish Transport and Communications Agency | Traficom |
| Government ICT Centre | Valtori |
| Housing Finance and Development Centre of Finland | ARA |
| Ministry for Foreign Affairs | MFA |
| Ministry of Agriculture and Forestry | MAF |
| Ministry of Defence | MD |
| Ministry of Economic Affairs and Employment | MEAE |
| Ministry of Education and Culture | MEC |
| Ministry of Finance | MF |
| Ministry of Justice | MJ |
| Ministry of Social Affairs and Health | MSAH |
| Ministry of the Environment | ME |
| Ministry of the Interior | MI |
| Ministry of Transport and Communications | MTC |
| National Supervisory Authority for Welfare and Health | Valvira |
| Parliament | EK |
| President of the Republic | PR |
| Prime Minister's Office | PMO |
| Social Insurance Institution of Finland | Kela |
| <i>Sustainable Development Goal</i> of the United Nation's Agenda2030 | SDG |
| United Nations | UN |

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1 Sustainability reporting in central government

The State Treasury recommends that all central government ministries, agencies and institutions prepare annual sustainability reports on their activities. For this purpose, it is advisable to use the common framework for central government sustainability reporting, which is described in the guideline *Sustainability reporting in central government* (VK/69429/00.00.00.01/2021) issued by the State Treasury September 2021.

The central government comprises the ministries as well as the agencies and institutions subordinate to them. For a visualisation of the central government's organisation structure as well as a glossary and other information, visit exploreadministration.fi. Information on the central government is also available at suomi.fi.

An organisation that prepares its report in keeping with the central government's common framework uses two key concepts, the **handprint and footprint**, to describe its activities. Handprint refers to the positive impacts the organisation's core activities and the choices associated with them have on achieving the Sustainable Development Goals of the 2030 Agenda identified by the organisation. It is essential to remember that each organisation should not report on its contribution towards attaining all 17 goals of the Agenda. Before preparing the actual report, the organisation should instead identify three to five UN Sustainable Development Goals on whose achievement it can make the most significant impact through its work. This selection guides the organisation to identify the most significant impact of its activities at the societal level and to focus on maximising it. A focus on the most significant impact helps to target limited resources at areas where the organisation can achieve maximum impact, both in its core activities and in the preparation of the sustainability report.

The other key concept of the framework, or footprint, describes the direct impacts on the operating environment the reporting organisation generates through its existence and by keeping its activities up and running. In order to describe the footprint, a three-fold division into ecological, social and economic impacts of the activities has often been used. The concept of footprint guides organisations towards striving to minimise their negative impacts, or the footprint, for example by

- reducing the emissions generated in the activities and halting biodiversity loss (ecological impacts);
- ensuring the well-being of the staff, customers and stakeholders (social impacts); addressing the link between the activities and cultural aspects of society (cultural impacts); and
- safeguarding transparent and appropriate use of the common funds at the organisation's disposal (economic impacts).

Central government ministries, agencies and institutions have statutory duties and, in many respects, limited possibilities of taking action. The purpose of the concepts of handprint and footprint is to distinguish between different levels in central government organisations' activities that can promote sustainable development and responsible action. The most effective way of promoting Sustainable Development Goal achievement is paying attention to the way in which the organisation performs its tasks at all levels.

The State Treasury's guidelines refer to responsibility reports. The concepts of sustainability and responsibility have evolved since the guidelines were drawn up. Sustainability can be seen as referring more directly to the consequences and impacts of activities, whereas responsibility may refer to the manner in which the organisation carries out its work. In the context of the State Treasury's framework, the concept *sustainability* and, for example, the phrase *sustainability work* refer first and foremost to the handprint and efforts to promote the achievement of the Sustainable Development Goals, whereas *responsibility* and *responsibility work* are a better description for the footprint and efforts to develop the responsibility of activities. This definition of concepts is not firmly established, however, which is why the terms sustainability report and responsibility report are both possible.

Above all, sustainability reporting is a tool intended to achieve two key goals:

1. Drawing the organisation's attention to its possibilities of promoting sustainable development. When the organisation puts together its annual sustainability report, this guides it to monitor and take a stand on how the impact of its activities is developing.
2. Describing the organisation's efforts to promote sustainable development and act responsibly for the rest of society, openly and transparently.

Rather than intended as an intrinsic value, sustainability reporting should consequently be an effective tool for identifying and making the most of the organisation's possibilities of making an impact. While central government organisations' work is guided by different practices and methods than business organisations' operations, this does not mean that the activities of central government organisations automatically promote sustainable development, either. The full potential impact on promoting sustainable development cannot be harnessed without paying specific attention to the perspectives of sustainability and responsibility.

Following the guidelines, the State Treasury draws up a central government level summary of the sustainability reports to produce an overview of the work on promoting sustainable development in central government and public administration. Above all, the summary is a compilation document that puts the key content of the sustainability reports between two covers. Its purpose is consequently not to inspect, evaluate or verify the sustainability reports, nor are central government sustainability reports part of any official reporting.

2 Central government promotes the UN's Sustainable Development Goals across a broad front

2.1 Reporting organisations

This summary comprises the sustainability reports of the following central government and public administration organisations:

Administrative branch of Parliament

- Parliamentary Office

Administrative branch of the Prime Minister's Office

- Prime Minister's Office

Administrative branch of the Ministry for Foreign Affairs

- Ministry for Foreign Affairs

Administrative branch of the Ministry of Justice

- Finnish courts
- Ministry of Justice
- National Enforcement Authority and Bankruptcy Ombudsman
- Prison and Probation Service

Administrative branch of the Ministry of the Interior

- Crisis Management Centre Finland (CMC Finland)
- Emergency Response Centre Administration
- Finnish Border Guard
- Finnish Security Intelligence Service

Administrative branch of the Ministry of Defence

- Ministry of Defence and Defence Forces

Administrative branch of the Ministry of Finance

- Financial Stability Authority
- Finnish Customs
- Finnish Government Shared Services Centre for Finance and HR Palkeet
- Government ICT Centre Valtori
- Ministry of Finance
- Regional State Administrative Agencies

- State Treasury
- Statistics Finland
- Tax Administration

Administrative branch of the Ministry of Education and Culture

- Academy of Finland
- Accessibility Library Celia
- Arts Promotion Centre Finland
- Finnish Heritage Agency
- Finnish National Agency for Education
- Governing Body of Suomenlinna
- Ministry of Education and Culture
- National Archives of Finland

Administrative branch of the Ministry of Agriculture and Forestry

- Finnish Food Authority
- National Land Survey of Finland
- Natural Resources Institute Finland

Administrative branch of the Ministry of Transport and Communications

- Finnish Meteorological Institute
- Finnish Transport and Communications Agency Traficom
- Finnish Transport Infrastructure Agency
- Ministry of Transport and Communications

Administrative branch of the Ministry of Economic Affairs and Employment

- Business Finland
- Energy Authority
- Finnish Competition and Consumer Authority
- Finnish Patent and Registration Office
- Finnish Safety and Chemicals Agency Tukes
- Geological Survey of Finland
- Ministry of Economic Affairs and Employment

Administrative branch of the Ministry of Social Affairs and Health

- Finnish Institute for Health and Welfare

- Finnish Medicines Agency Fimea
- Ministry of Social Affairs and Health
- National Supervisory Authority for Welfare and Health Valvira
- Niuvanniemi Hospital
- Radiation and Nuclear Safety Authority

Administrative branch of the Ministry of the Environment

- Finnish Environment Institute
- Housing Finance and Development Centre of Finland
- Ministry of the Environment

Other public administration organisations

- Finnish Forest Centre
- Finnish Institute of Occupational Health
- Senate Group
- Social Insurance Institution of Finland Kela

For links to all sustainability reports produced by central government organisations, visit valtiokonttori.fi/en.

The organisations listed above prepared their sustainability reports for 2022 following the State Treasury's guidelines. According to the framework for central government sustainability reporting, the sustainability report may, at the organisations' discretion, be prepared at the level of the administrative branch, accounting unit or agency.

As accounting units prepare final accounts on their activities, this may be a natural reporting level for some organisations. This is not always the case, however, due to the nature of sustainability reporting. The sustainability reporting guidelines recommend that the reporting organisation select three to five Sustainable Development Goals on which it can have the most significant impact through its activities. This delimitation may be possible at the accounting unit level if the organisations of the accounting unit have similar sets of tasks. Sometimes, however, there are such major differences between the core functions within the accounting unit that reporting on the organisations' sustainability work using the same Sustainable Development Goals is not possible. The organisations belonging to an accounting unit may also have different stakeholders, in which case it makes sense to draw up sustainability reports at the organisation level.

The reports for both 2022 and 2021 include examples of all three options (see Table 1). The defence administration drew up for both years a report covering the entire administrative branch, which describes the activities of both the Ministry of Defence and the Finnish Defence Forces. The accounting units of the Finnish Institute for Health and Welfare and the Ministry of the Interior, for example, published several reports.

Table 1: Published sustainability reports by administrative branch

| Administrative branch | Published reports* | Accounting units that published a report** | Total accounting units | Share of accounting units that published a report, % |
|--|--------------------|--|------------------------|--|
| Parliament of Finland | 1 | 0 | 3 | 0% |
| Office of the President of the Republic of Finland | 0 | 0 | 1 | 0% |
| Prime Minister's Office | 1 | 1 | 1 | 100% |
| Ministry for Foreign Affairs | 1 | 1 | 1 | 100% |
| Ministry of Justice | 4 | 4 | 6 | 67% |
| Ministry of the Interior | 4 | 3 | 7 | 43% |
| Ministry of Defence | 1 | 2 | 2 | 100% |
| Ministry of Finance | 9 | 9 | 12 | 75% |
| Ministry of Education and Culture | 8 | 6 | 6 | 100% |
| Ministry of Agriculture and Forestry | 3 | 3 | 4 | 75% |
| Ministry of Transport and Communications | 4 | 4 | 4 | 100% |
| Ministry of Economic Affairs and Employment | 7 | 7 | 8 | 88% |
| Ministry of Social Affairs and Health | 6 | 5 | 6 | 83% |
| Ministry of the Environment | 3 | 3 | 3 | 100% |
| Total | 52 | 48 | 64 | 75% |
| <p>*The figures given in this column show the total number of reports published in an administrative branch, regardless of whether they were produced at the level of the administrative branch, agency or accounting unit. Consequently, the figure in this column may be greater than the number of accounting units in the administrative branch.</p> <p>**The figures given in this column show the number of reports published in an administrative branch at the accounting unit level. A single accounting unit may have produced several separate reports.</p> | | | | |

This summary of sustainability reports for 2022 gathers 56 reports between two covers. The summary contains all reports published by the end of June 2023 that were brought to the State Treasury's attention. By the deadline, sustainability reports were submitted from thirteen administrative branches (52 reports in total) and, additionally, by four organisations outside the central government. The Office of the President of the Republic of Finland was the only administrative branch that did not publish a sustainability report for 2022. In the summary of sustainability reports for 2021, the State Treasury was able to include a total of 49 reports, of which 46 were produced by central government organisations and three by other public administration or-

ganisations. The summary contains reports that had been published and brought to the State Treasury's attention at the latest in July 2022. While a few more sustainability reports for 2021 were published in late 2022, including them in the summary for 2021 reports was no longer possible.

It should be noted that in this summary, the coverage of reporting is examined at the accounting unit level. It could also be assessed in terms of person-years, for example, looking at the share of all person-years in central government that the reporting organisations account for. The State Treasury compiles on its website up-to-date figures on the reporting rounds which cover sustainability reports published both for 2021 and 2022.

This summary compares the key figures of sustainability reports for 2021 and 2022 in many contexts. Readers should note that **in comparisons between the reporting years, only reports contained in the summary for 2021 have been accounted for regarding reporting year 2021**. Reports published in late 2022, which were not included in the sustainability report summary for 2021, have consequently not been taken into account in comparisons between the two years in the present summary. The purpose of this was to ensure that the key figures of the sustainability reports contained in the summary for 2021 are commensurate with those contained in the summary for 2022. It is likely that sustainability reports will also be published after the summary has come out in years to come. In terms of comparisons over a longer term, it is consequently justified to base the comparisons on a point in time that is as consistent as possible: in this case, the sustainability reports included in each year's summary.

2.2 Sustainability report key figures

While the sustainability reporting guidelines provide instructions regarding the content of the report, organisations have fairly free hands to select the form in which the report is produced.

The most common form selected for sustainability reports for 2022 was a PDF document, 37 of which were produced (66%). There were also 16 web-based reports (29%), and three organisations (5%) published both PDF format and web-based reports.

As the framework does not provide guidance on the length of the report, organisations can decide on the scope of their reports. The average length of sustainability reports for 2022 was 27 pages, and the average number of characters was 47,468. The scopes in terms of pages and characters were calculated based on reports published in a PDF format (66% of published reports); taking the web-based reports into account in the calculation was not possible.

For many organisations, 2021 was the first reporting year, in which 91% of organisations reported on their sustainability and responsibility work for the first time. The sustainability report for 2022 was the first effort for four organisations (7%).

The State Treasury's guidelines recommend identifying, from the perspective of the organisation's work, three to five UN Sustainable Development Goals on which the organisation has the greatest impact through its core tasks. Reporting on the identified goals on an annual basis is appropriate and provides a natural way of monitoring progress made in the work. As sustainability and responsibility reporting are fairly recent forms of reporting, it is normal to discover needs to adjust the identified goals. In the sustainability reports for 2022, 13 organisations (25%) made changes to the goals identified by them on the previous reporting round.

It is advisable that each sustainability report covers a calendar year and is published by the end of April in the following year. As sustainability reports are a relatively new form of reporting for central government organisations, this summary aims to give as comprehensive an overview as possible of the reports for 2022. As a rule, reports that were published by the end of June 2023 at the latest and brought to the State Treasury's attention could be included in the summary. Reports were published by the end of April by 23 organisations, while 21 organisations published them by the end of May.

2.3 Different ways of working on sustainability reports

The State Treasury's guidelines recommend involving persons from different parts of the organisation in producing the report as far as possible. Ways of doing this include setting up a working group on sustainability reporting or using other existing reporting structures. The guidelines additionally recommend replacing the persons engaged in sustainability reporting regularly.

Based on the sustainability reports, it appears that many organisations have some type of permanent working group or structure in place to which the reporting task has been assigned. Some reports have also been compiled and coordinated by a single department, unit or similar, and the content has been produced by substance experts.

Highlight from the sustainability report of the Ministry of Economic Affairs and Employment:

"The second sustainability report was largely prepared in the same way as the first one, in other words by the sustainability network of the departments and units. On this round, short SDG-specific workshops were organised to discuss the preparation status of each section together with the person responsible for it."

Organisations may also have based their work on the handprint and footprint, in which case different actors have been assigned to report on these two aspects, or responsibilities for reporting on different goals may have been divided.

Highlight from the Finnish National Agency for Education's sustainability report:

"At the beginning of 2023, we organised our sustainable development activities by tasking the 2030 Agenda working group to define and report on our work on sustainable development (footprint). Efforts to strengthen sustainable development in education, training and internationalisation, on the other hand, are coordinated as part of our work on impact (handprint)."

The most appropriate way of organising sustainability reporting often is to select a practice that can be repeated annually and that supports the continuity of reporting. In addition, an arrangement that is supported by the organisation's structures and practices serves optimally both the content of the report and the work of the persons carrying out the reporting.

The State Treasury's guidelines recommend that the organisation's management participate in the different stages of the reporting process, at least by approving the work. The approval can be expressed in any manner that suits the organisation, for example as a reference in the text of the report, a separate foreword or a management review. The foreword or management review of the report may describe the different priorities and objectives of the organisation's sustainability and responsibility work as well as its future plans, challenges and opportunities.

A review, foreword or comment by the management is found in 66% of the sustainability reports. Almost all of them note that the report has been approved and/or endorsed by the management group. The management seems to play a key role in both successful reporting and year-round sustainability and responsibility work.

The personnel's active participation and engagement also support successful responsibility and reporting work. Many of the reports describe various ways of engaging the staff and hearing their voices.

Highlight from the State Treasury's sustainability report:

"In early 2023, State Treasury employees were asked to contribute their views of how promoting the good of society, the good of the customer and sustainable development are visible in their work. See below for examples of the responses received. Staff members' voices can also be heard in the quotations inserted in later chapters of the report."

The reports also present different ways of describing sustainability and responsibility themes, making it possible for staff members to benefit from the discussed issues in their work.

Highlight from Kela's sustainability report:

"We introduced the new concept of responsibility sessions in autumn 2022. They are short information sessions aimed at Kela's personnel that introduce responsibility themes to them. In the autumn, the sessions were themed on the diversity, equality and inclusion of Kela's customers. The responsibility sessions provided our personnel with information and concrete tips for both their work and everyday"

life. We intend to continue the responsibility sessions as a permanent concept that will provide Kela personnel with information on responsibility work."

Successful sustainability and responsibility reporting can also be supported by stakeholders. Stakeholders can draw the reporting organisations' attention to themes that have a particular impact on external actors. Stakeholders can also help identify the organisation's strengths and weaknesses. Engaging stakeholders in sustainability reporting may not only encourage the organisation to tackle sustainability and responsibility issues but also intensify cooperation with stakeholders.

Highlight from the sustainability report of the Geological Survey of Finland:

"In 2022, we started preparing a strategy extending from 2024 to 2027. Responsibility will be integrated into the forthcoming strategy. In connection with the drafting of the strategy, the Board, customers and stakeholders were asked about key trends and ways in which we can contribute to achieving the goals in a survey conducted in autumn 2022. The focus areas, action plan and indicators for responsibility work will be drawn up on the basis of the strategy for 2024–2027. A materiality analysis relating to responsibility addressed at customers will be carried out as part of a customer satisfaction survey in autumn 2023."

When working on the sustainability report, it is advisable to think of the reader. As the readers may not exclusively represent the organisation's closest stakeholders, an overview of the organisation's work may improve the comprehensibility and readability of the report. The overview often helps the reader to put the information provided in a context and describes the organisation's remit and background factors, which play an essential role in the choices made in the sustainability report.

Highlight from the sustainability report of the Emergency Response Centre Administration:

"The personnel comprises around 600 experts in emergency response centre operations who, following a networked operating model, work at six locations: Kerava, Turku, Pori, Kuopio, Vaasa and Oulu. The Emergency Response Centre Administration is the first official link in the chain of assistance provision and safety, and cooperation across an extensive network plays a key role in it."

In 2021, the Emergency Response Centres handled a total of 2.8 million emergency messages, of which 2.7 million were emergency calls. Based on these emergency messages, 1.5 million missions were passed on to the authorities. In addition to emergency calls, the Emergency Response Centres received alarm system alerts, eCalls (from automatic emergency call systems in vehicles) and emergency text messages."

2.4 Targets and indicators support sustainability and responsibility work

One of the key aims of sustainability reporting is to provide both the reporting organisation itself and its stakeholders and the rest of society with transparent information on how the organisation's sustainability and responsibility work is progressing over time. The State Treasury's guidelines focus on providing instructions for preparing sustainability reports and recommend that organisations set concrete targets for their work.

In many types of long-term and consistent work, it is important to set clear target levels for the activities and to define effective indicators to support the work, and this also applies to sustainability and responsibility work. Sometimes it may also be necessary to draw up longer-term plans or strategies.

Target setting

Based on the sustainability reports, most reporting organisations have set targets at different levels for their work, and target achievement is both monitored and measured. The targets vary in their nature, time span and level of precision.

Slightly more than a half of the sustainability reports for 2022 set clear targets for the sustainability and responsibility work. For the purposes of calculating this proportion, situations where the target has been set specifically for sustainability and responsibility work, the target is set for the future, information on the target is provided in the report, and the report describes to some extent the organisation's progress towards the target have been interpreted as setting targets. It should be noted that organisations may also have set targets that do not come up in their reports. This may be the case if the organisation additionally has separate sustainability policies or similar that are not discussed in the report. Organisations may also have planned targets that they have not yet had time to include in their sustainability reports. The sustainability report for 2022 is only the second one of its kind prepared by many reporting organisations, which is why they may not have had an opportunity to set precise targets yet.

It is advisable to include the targets of the organisation's sustainability and responsibility work in the report to give stakeholders a genuine opportunity to assess the measures presented in the sustainability report.

Highlight from the Academy of Finland's sustainability report:

"The Academy monitors responsibility aspects in the research it funds based on information provided in research reports. Impact monitoring in research funding needs to be developed further and made more systematic, especially in order to monitor the achievement of the Sustainable Development Goals. In its new social commitment to sustainable development (see above), the action identified by the Academy is sharpening the focus on monitoring from the sustainable development perspective."

For many organisations, sustainability reports still are a relatively new form of reporting. Having sufficient understanding and an overview of the current level and effectiveness of its sustainability and responsibility work often is a precondition for successful target setting in the organisation. This is why it is usually not possible to set a clear target or define indicators before a comprehensive assessment of the current situation has been completed. Consequently, it is likely that more concrete and clearer targets and indicators will be defined in the future.

Highlight from Kela's sustainability report:

"In autumn 2022, we addressed this theme in our responsibility work and conducted a survey of minority customers' needs. To define minorities, we used the Non-Discrimination Ombudsman's definition of minorities identified in Finland."

[– –]

We will use the information produced by this survey to develop our services in the coming years. We have also assessed the positive economic impacts of development work in our activities. Our aim is to listen to customers and conduct regular customer experience surveys also in the future. They will help us deepen our understanding of minority customers' needs and gain information on the impacts of our actions. From the perspective of the realisation of human rights, it is important that we develop our services from these starting points."

The survey conducted in autumn 2022 marked the launch of more extensive work at Kela to account for diversity, equality and inclusion. Our goal is to plan how we can make these themes more visible in our work. We will tell you more about this later when our more specific plans are in place and we start putting them into practice."

The sustainability reports indicate that some organisations have considered the most effective way of setting targets. For example, different annual calendars, workshops or the organisation's joint events can help set targets and monitor progress towards them. In addition, some organisations have striven to integrate sustainability and responsibility targets more closely into the organisation's other targets.

Highlight from the Finnish Transport Infrastructure Agency's sustainability report:

"The preparation process of the sustainability report and the annual clock were developed in 2022. As from 2024, responsibility targets and indicators will be defined in the autumn preceding the reporting year. This will help us integrate the targets more effectively into operational planning, which will improve the monitoring and reporting of target achievement."

It may be easier to start from setting targets for reducing the footprint, such as for efforts to reduce emissions in the different functions of the organisation. Setting targets for increasing the handprint may be more challenging, as the activities often need to be examined and analysed over a longer term before these targets can be identified. It may be appropriate to start by setting a target in some area of the footprint, which makes it possible to also use the developed structures and practices for setting targets for increasing the handprint.

Indicators

There are different ways to measure efforts to promote the Sustainable Development Goals. The 2030 Agenda has its own global indicators for the Sustainable Development Goals, and using them in their work is natural for some organisations. UN member states are responsible for monitoring their national indicators. In each member state, the national statistical authority collects the indicator data and reports them at the international level. In Finland, national data are compiled by Statistics Finland.

Indicators are an important part of sustainability and responsibility reporting, as they are used to tell the reader about development in the organisation's activities. On the other hand, the indicators may also show that no development has taken place for one reason or another. Systematic measurement should go hand in hand with setting targets. In their sustainability reports for both 2021 and 2022, most organisations have used or at least identified indicators for monitoring their progress towards the SDGs. If no indicators have been identified, the reports often describe measures taken to achieve the goal with a qualitative approach.

While the indicators may sometimes be highly descriptive, an indicator value does not always inform a person outside the organisation sufficiently about the development it describes. This is why describing the value of the indicator and its development verbally is often advisable in sustainability reports.

Highlight from the sustainability report of the Ministry of Social Affairs and Health:

"Mortality is considered one of the most reliable indicators of the population's health. Potential years of life lost (PYLL) is the broadest indicator that objectively describes public health. It measures premature mortality, emphasising the importance of fatalities at a young age. Of all monitoring indicators, potential years of life lost give a particularly apt indication of the trend in public health."

Despite a positive trend in recent years, the gender gap in potential years of life lost has not decreased over the years, and men still account for almost twice as many lost years as women."

There are significant differences in the PYLL index values in Finland, not only between the genders but also between those on high and low incomes. This means that the distribution of general well-being and health among the population is increasingly uneven and unequal in regional terms."

The indicators used in the reports can be roughly divided into two types: those that describe the impact of the organisation's work either indirectly or directly. Indicators describing the impact indirectly often include national level indicators and metrics or other yardsticks whose value is influenced not only by the organisation's work but also by other actors. These indicators are often general in nature. Their advantage is that they illustrate the trend and bigger picture at the national level. An indicator can also measure directly the organisation's impact on the indicator value. Such indicators often are limited in nature and specific to an organisation. Their advantage is that they focus on the work of the organisation itself. Sustainability reports may also contain indicators that are in the middle ground between these two types.

As in the previous year, any numerical data that describe how well the reporting organisation has achieved the targets set for its activities has been interpreted as an indicator. If, based on a figure, it is not possible to

determine whether there has been progress or setbacks in achieving the target, it is a data point rather than an indicator. In addition, the organisation's ability to have an impact on the indicator value through its actions has been considered a criterion for an indicator. If the organisation cannot influence the indicator values, such figures often comprise numerical data that support the report text.

Of the sustainability reports for 2022, 68% used clearly identified indicators, compared to 61% in the summary for 2021.

Plans, strategies and programmes guide the work

Based on the sustainability reports, sustainability and responsibility work in central government organisations is underpinned by national strategies, the Government Programme, performance agreements and organisation-specific strategies.

[Strategy of the National Commission on Sustainable Development 2022–2030 A prosperous and globally responsible Finland that protects the carrying capacity of nature](#) is a document that ensures the consistency of strategy and programme work between different administrative branches and societal actors. The strategy consists of six areas of change, each of which includes a vision of change for 2030 and key targets and measures. In addition to the areas of change, five cross-cutting principles have been defined in the strategy that should be observed when promoting the changes.

The ministries' work is guided by the Government Programme, whereas they direct the organisations in their administrative branches using performance agreements and targets. The Government Programme plays a large role in the ministries' sustainability reports, in particular. Including sustainability and responsibility targets in the dialogue between the ministries and the agencies subject to their performance guidance is a common way of ensuring and monitoring the promotion of Sustainable Development Goal achievement. Of the central government organisations that prepared reports, 44% discuss the links between their sustainability and responsibility work and performance guidance in their reports. The Ministry of Justice, for instance, notes in its sustainability report that the Sustainable Development Goals are taken into account in performance guidance in its administrative branch.

Highlight from the sustainability report of the Ministry of Justice:

"In the steering of the administrative branch, we prioritise Goal 5: Gender Equality, Goal 10: Reduced Inequalities, Goals 12 and 13: Responsible Consumption and Production and Climate Action, and 16: Peace, Justice and Strong Institutions of the 17 goals of the 2030 Agenda.

Each year, instructions concerning common themes related to the Goals are issued in the administrative branch's performance planning guidelines. One of the common goals in the performance planning guidelines 2022 is promoting sustainable development. This goal is divided further into four targets."

The four targets referred to in the Ministry of Justice's sustainability report are analysing and using information on sustainable development more, bolstering systematic work against harassment, threats, online targeting and hate speech, reducing the carbon footprint of the administrative branch, and improving the status of the child in democracy and administration of justice.

Some administrative branches have their own sustainability strategies and plans, the purpose of which is to guide organisations in the branch in their sustainability work. The Ministry of Education and Culture's report, for example, describes the common sustainable development policy of the administrative branch.

Highlight from the Ministry of Education and Culture's sustainability report:

"In its strategy for 2030, the Ministry of Education and Culture is committed to sustainable development. The work is also guided by the sustainable development policy of the Ministry of Education and Culture's administrative branch (2020). The ministry aims to integrate the sustainable development perspective more consistently into steering by legislation, performance guidance, resource

management, operational and financial planning and steering by information. Achievement and monitoring of the goals and participation in national 2030 Agenda work under the leadership of the Prime Minister's Office require seamless and network-based work. This is why it is important to maintain an operating culture that enables smooth cooperation and dialogue both within the ministry and with other ministries, actors in the administrative branch, stakeholders and the third sector."

Seventeen of the reporting organisations (30%) describe a responsibility programme, plan, strategy or similar framework for guiding longer-term work in its report. For some organisations, this framework has a particular focus on climate and environmental impacts. Two of the reporting organisations said they are developing their own longer-term sustainability and responsibility plans.

The Finnish Meteorological Institute, which operates in the administrative branch of the Ministry of Transport and Communications, reports that it has launched a cooperation project with Aalto University to develop its responsibility work.

Highlight from the Finnish Meteorological Institute's sustainability report:

"In 2022, we launched a cooperation project with Aalto University to develop our sustainability operations. Our goal is to create a sustainability programme for the Finnish Meteorological Institute and clarify our goals and indicators. In the future, we aim to better identify the impacts of our own activities to promote the UN Sustainable Development Goals, but also the footprint of our activities. Students have given us plenty of tools for developing our own work."

The main purpose of responsibility and sustainability programmes is to serve as long-term guidance documents. For example, the Finnish Food Authority describes the preparation of its sustainable development programme (Kestokas project) in its report:

Highlight from the Finnish Food Authority's sustainability report:

"When preparing the Finnish Food Authority's first sustainability report in spring 2022, we noted that while the Authority does a great deal of work for sustainable development, an overview of how sustainable development is promoted was lacking. The purpose of drawing up a sustainable development programme (the Kestokas project), is to integrate sustainable development into the Authority's daily work (including the Green Office (GO) environmental system) and to ensure that sustainable activities are promoted, monitored and communicated about."

The National Land Survey also has a responsibility programme, which was completed in late 2021. The implementation of the programme was launched in 2022.

Highlight from the National Land Survey's sustainability report:

"The NLS is committed to advancing 50 acts of sustainability in the sustainability programme by the end of 2027. In 2022, we promoted 16 acts of sustainability."

The Crisis Management Centre, which belongs to the Ministry of the Interior's accounting unit, reports on its Sustainable development strategy for 2021–2025, which defines the organisation's key Sustainable Development Goals and priorities. The sustainability report describes how a steering group for sustainable development, which consists of external experts, supports the sustainability work of the Crisis Management Centre. The Centre also reports on the progress of this work to the steering group.

A few organisations have developed their responsibility work by joining the UN Global Compact, a corporate responsibility initiative launched by the UN in 2000. It is today the world's largest corporate responsibility initiative that provides organisations with a framework for their work on responsibility. Business Finland and the Geological Survey of Finland, which operate in the administrative branch of the Ministry of Economic Affairs and Employment, joined the initiative in 2022.

As the examples given above show, there are many ways to develop the sustainability and responsibility work. The most appropriate way in the long run is finding measures and methods that serve optimally the organisation's work and activities.

3 Sustainable Development Goals in the administrative branches

Identified UN Sustainable Development Goals

The central government's common framework for sustainability reporting is based on the UN 2030 Agenda for Sustainable Development. Together with other UN member states, Finland is committed to achieving the 17 Sustainable Development Goals set out in the Agenda by 2030. For more information on the 2030 Agenda, visit kestavakehitys.fi.

The well-established abbreviation **SDG** is used to refer to the *Sustainable Development Goals* of the 2030 Agenda.

The Sustainable Development Goals describe extensively and diversely the global challenges which cannot be solved without the efforts of all parties. Due to its large scope, the Agenda also provides a good framework for sustainability reporting in central government organisations, as the remit of the central government is extensive. The sustainability reports indicate that efforts are made to promote all SDGs in central government (see Table 2). For descriptions of the Sustainable Development Goals and their Targets, see Appendix 1.

Table 2: Sustainable development goals identified in sustainability reports by administrative branch

| | PM T | P R | PM O | MF A | M J | MI | DM | M F | ME C | MA F | MT C | MEA E | MSA H | M E | Total |
|--------|---------|--------|---------|---------|--------|----|----|--------|---------|---------|---------|----------|----------|--------|-------|
| SDG 1 | | | | | 1 | | | 1 | 1 | | | | 1 | | 4 |
| SDG 2 | | | | | | | | | | 2 | | | 1 | | 3 |
| SDG 3 | | | | | 1 | 2 | 1 | 3 | 1 | 1 | 3 | 1 | 6 | | 19 |
| SDG 4 | | | | 1 | | | | 2 | 6 | | | | | | 9 |
| SDG 5 | 1 | | 1 | 1 | 4 | 1 | 1 | 1 | 2 | 1 | | 2 | 3 | | 18 |
| SDG 6 | | | | | | | | | | | | 1 | 2 | 2 | 5 |
| SDG 7 | | | | | | | | | | | | 3 | 1 | 1 | 5 |
| SDG 8 | | | 1 | | 2 | 1 | | 8 | 4 | 2 | | 5 | 2 | | 25 |
| SDG 9 | | | | | | | | 2 | 2 | 1 | 3 | 7 | 2 | | 17 |
| SDG 10 | | | | | 4 | 2 | | 3 | 4 | | | | 2 | | 15 |
| SDG 11 | | | | | | | 1 | | 3 | 1 | 3 | | 1 | 2 | 11 |
| SDG 12 | 1 | | 1 | | 3 | 4 | 1 | 4 | 4 | 3 | | 3 | 3 | 3 | 30 |
| SDG 13 | | | | 1 | 3 | 3 | 1 | 1 | 5 | 3 | 4 | 5 | 1 | 2 | 29 |
| SDG 14 | | | | | | 1 | | | 1 | 1 | | | | 2 | 5 |

| | | | | | | | | | | | | | | | | |
|---------------|---|--|---|---|---|---|---|---|---|---|---|---|---|---|--|----|
| SDG 15 | | | | | | | 1 | 1 | | 2 | | | | 2 | | 6 |
| SDG 16 | 1 | | 1 | 1 | 4 | 3 | 1 | 6 | 2 | 1 | | 3 | 4 | | | 27 |
| SDG 17 | | | | 1 | | 1 | | 3 | 4 | | 1 | 3 | 1 | | | 14 |

The sections in which the organisations describe their handprint comprise the key content of the sustainability reports. Among the 17 SDGs, the organisations identify those on which, in their view, their work can have the greatest impact. The framework recommends that organisations identify three to five UN SDGs and report on the work they do to promote the achievement of these goals. By only focusing on the key goals, the organisation can ensure that its sustainability report is easily digestible by the reader and that preparing it is not an unreasonable effort for the organisation itself. In the reports for 2022, organisations have discussed an average of five SDGs, whereas this figure was four in the reports for 2021.

Changes between reporting years 2021 and 2022

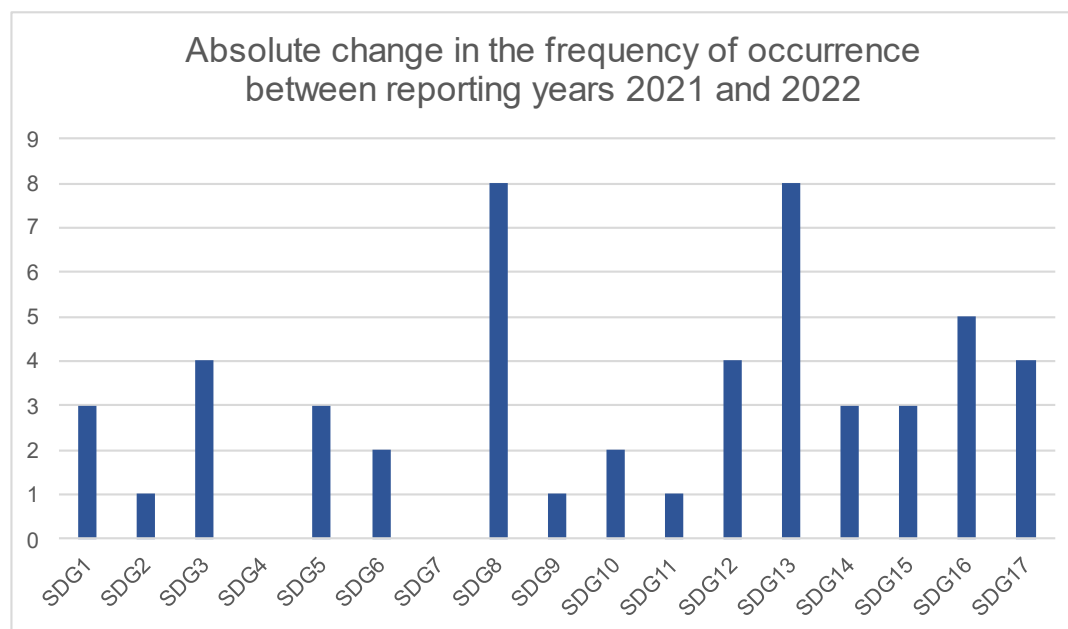
The most frequently identified SDGs in sustainability reports for 2021 were Responsible Consumption and Production (SDG 12), Peace, Justice and Strong Institutions (SDG 16) and Climate Action (SDG 13). While the three most frequently identified SDGs in the sustainability reports for 2022 were the same, Climate Action (SDG 13) was identified more often than Peace, Justice and Strong Institutions (SDG 16). (see Table 3)

Table 3: Sustainable development goals identified in reporting years 2021 and 2022

| Sustainable Development Goal | Frequency of occurrence in 2021 | Share in 2021 (%) | Frequency of occurrence in 2022 | Share in 2022 (%) | Change in percentage points |
|-------------------------------------|--|--------------------------|--|--------------------------|------------------------------------|
| SDG 1 | 1 | 0.53% | 4 | 1.65% | 1.13% |
| SDG 2 | 2 | 1.05% | 3 | 1.24% | 0.19% |
| SDG 3 | 15 | 7.89% | 19 | 7.85% | -0.04% |
| SDG 4 | 9 | 4.74% | 9 | 3.72% | -1.02% |
| SDG 5 | 15 | 7.89% | 18 | 7.44% | -0.46% |
| SDG 6 | 3 | 1.58% | 5 | 2.07% | 0.49% |
| SDG 7 | 5 | 2.63% | 5 | 2.07% | -0.57% |
| SDG 8 | 17 | 8.95% | 25 | 10.33% | 1.38% |
| SDG 9 | 16 | 8.42% | 17 | 7.02% | -1.40% |
| SDG 10 | 13 | 6.84% | 15 | 6.20% | -0.64% |
| SDG 11 | 10 | 5.26% | 11 | 4.55% | -0.72% |
| SDG 12 | 26 | 13.68% | 30 | 12.40% | -1.29% |
| SDG 13 | 21 | 11.05% | 29 | 11.98% | 0.93% |
| SDG 14 | 2 | 1.05% | 5 | 2.07% | 1.01% |
| SDG 15 | 3 | 1.58% | 6 | 2.48% | 0.90% |

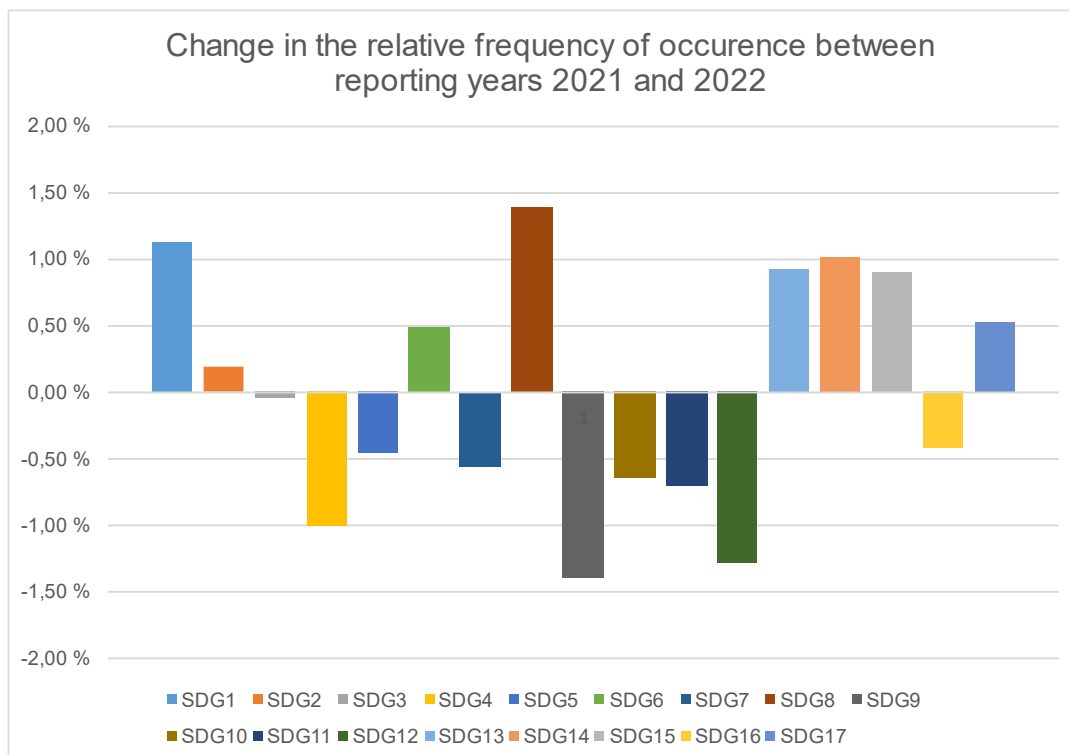
| | | | | | |
|--------------|-----|---------|-----|---------|--------|
| SDG 16 | 22 | 11.58% | 27 | 11.16% | -0.42% |
| SDG 17 | 10 | 5.26% | 14 | 5.79% | 0.52% |
| Total | 190 | 100.00% | 242 | 100.00% | |

Figure 1: Absolute change in the frequency of occurrence of SDGs identified in reporting years 2021 and 2022



Each SDG was identified as frequently, or more often in 2022 than in 2021. Consequently, there was no decrease in the frequency of occurrence of any SDGs.

Figure 2: Change in the relative frequency of occurrence of SDGs identified in reporting years 2021 and 2022



The frequency of occurrence of SDGs identified in the sustainability reports for 2022 was significantly higher than in the reports for 2021. SDGs were identified 190 times in total in the reports for 2021 (46 reports), whereas in the reports for 2022, they were identified 242 times (52 reports)¹. This increase in the frequency of occurrence of the SDGs is naturally explained by the fact that as the number of reporting organisations goes up, so does the number of identified SDGs. Additionally, organisations that already produced a report for 2021 may have complemented the SDGs they identified on this reporting round, which has increased the total number of identified SDGs. For example, the first sustainability report may only have discussed a few SDGs, and the remaining identified goals have been included in the second report.

With the exception of minor changes, the frequency of occurrence of specific SDGs and their order have remained similar in both reporting years. This partly reflects the fact that no major changes have taken place in the central government's sustainability work. As the total frequency of occurrence of identified SDGs is higher, the relative frequency of occurrence of some SDGs decreased slightly compared to 2021, even if more SDGs had been identified in absolute figures (see Figure 2). For example, while SDG 12 occurred more frequently in absolute figures in the sustainability reports for 2022 than for 2021, in relative terms the frequency at which it was identified was lower in the reports for 2022. However, the relative changes between reporting years are rather moderate.

To sum up, we can say that the more specific the content of an SDG is, the fewer organisations have identified that they can promote its achievement. For example, the goals of ecological sustainability are something organisations have in common regardless of their remits, and an increasing number of organisations can consequently identify their own possibilities of having an impact on promoting the goal's achievement. The more specific and narrowly defined the goal is, the fewer organisations find that their core activities have an impact on promoting its attainment.

¹ The figures include central government organisations.

3.1 Parliament of Finland

One sustainability report was published in the administrative branch of Parliament for 2022. The Parliamentary Office identified the following SDGs in its sustainability report:



Zero per cent of the accounting units in Parliament's administrative branch produced sustainability reports, because rather than being a separate accounting unit, the Parliamentary Office belongs to Parliament's accounting unit together with the Office of the Parliamentary Ombudsman. This was the second sustainability report published by the Parliamentary Office.

3.2 Prime Minister's Office

One sustainability report was published in the administrative branch of the Prime Minister's Office for 2022. The Prime Minister's Office identified the following SDGs in its sustainability report:



In the administrative branch of the Prime Minister's Office, 100% of the accounting units produced a sustainability report. This was the second sustainability report published by the Prime Minister's Office.

3.3 Ministry for Foreign Affairs

One sustainability report was published in the administrative branch of the Ministry for Foreign Affairs for 2022. The Ministry for Foreign Affairs identified the following SDGs in its sustainability report:



In the administrative branch of the Ministry for Foreign Affairs, 100% of the accounting units produced a sustainability report. This was the second sustainability report published by the Ministry for Foreign Affairs.

3.4 Ministry of Justice

In total, four sustainability reports for 2022 were published in the administrative branch of the Ministry of Justice. The reporting organisations were:

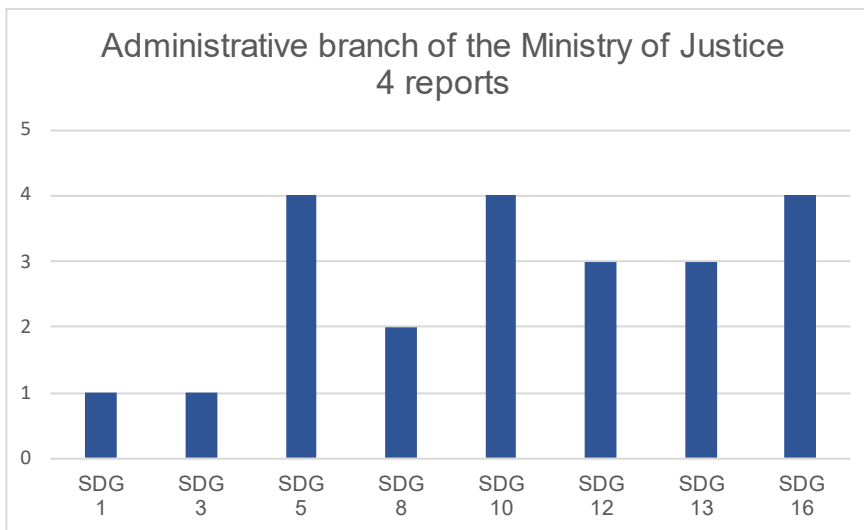
- Finnish courts
- Ministry of Justice
- National Enforcement Authority and Bankruptcy Ombudsman

- Prison and Probation Service

The administrative branch identified the following SDGs:



Figure 3: Sustainable Development Goals identified in the administrative branch of the Ministry of Justice



Goals 5 (Gender Equality), 10 (Reducing Inequalities) and 16 (Peace, Justice and Strong Institutions) were the most frequently identified SDGs in the administrative branch.

In the administrative branch of the Ministry of Justice, 67% of the accounting units produced a sustainability report. The report for 2022 was the first sustainability report for one of the reporting organisations. The remaining three reporting organisations published their sustainability reports for the second time.

Both web-based and PDF-format sustainability reports were produced in the administrative branch. Two of the reporting organisations produced their reports as website implementations and two in PDF format. The average length of the reports was 27 pages.

3.5 Ministry of the Interior

In total, four sustainability reports for 2022 were published in the administrative branch of the Ministry of the Interior. The reporting organisations were:

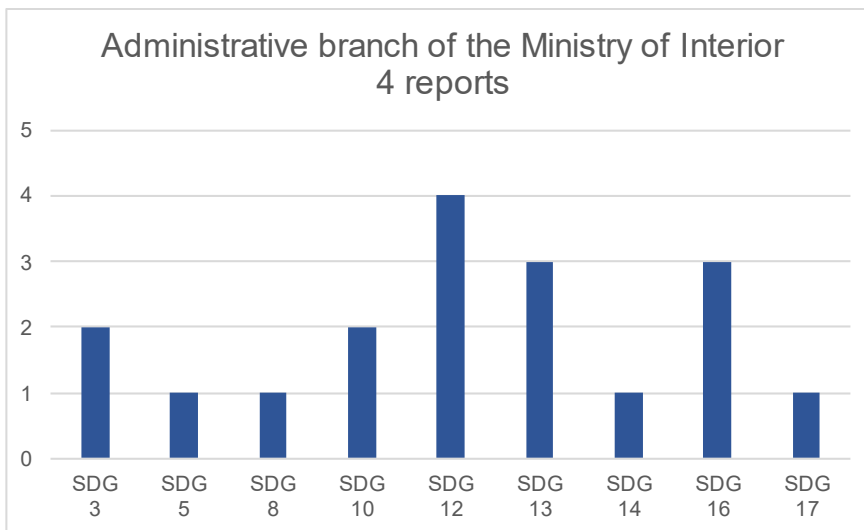
- Crisis Management Centre Finland
- Emergency Response Centre Administration

- Finnish Border Guard
- Finnish Security Intelligence Service

The administrative branch identified the following SDGs:



Figure 4: Sustainable Development Goals identified in the administrative branch of the Ministry of the Interior



The most frequently identified goals in the administrative branch were 12 (Responsible Consumption and Production), 13 (Climate Action) and 16 (Peace, Justice and Strong Institutions).

In the administrative branch of the Ministry of the Interior, 43% of the accounting units produced a sustainability report. All four reporting organisations published their sustainability reports for the second time.

Both web-based and PDF-format sustainability reports were produced in the administrative branch. Two of the reporting organisations produced their reports as website implementations and two in PDF format. The average length of the reports was 16 pages.

3.6 Ministry of Defence

One sustainability report covering the entire administrative branch of the Ministry of Defence was published for 2022. The reporting organisations were:

- Finnish Defence Forces
- Ministry of Defence

The administrative branch identified the following SDGs:



In the administrative branch of the Ministry of Defence, 100% of the accounting units produced a sustainability report. This was the second sustainability report published by the Defence Administration.

3.7 Ministry of Finance

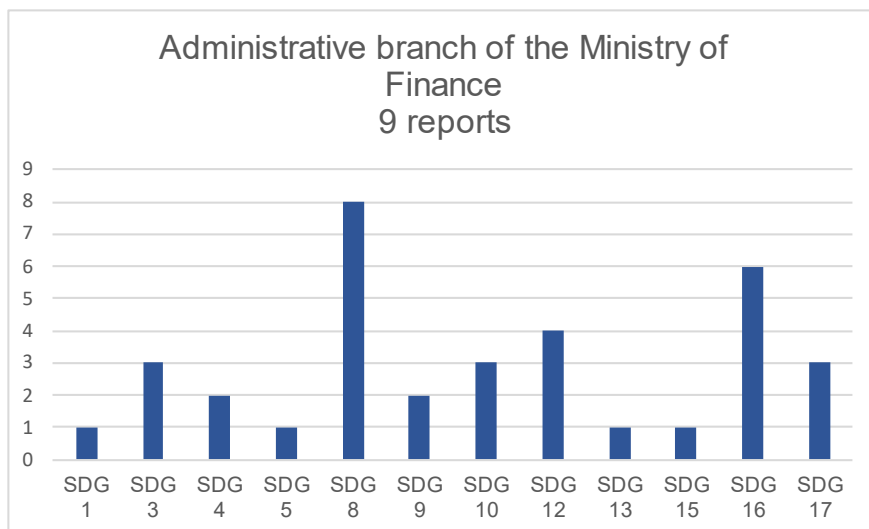
In total, nine sustainability reports for 2022 were published in the administrative branch of the Ministry of Finance. The reporting organisations were:

- Financial Stability Authority
- Finnish Customs
- Finnish Government Shared Services Centre for Finance and HR Palkeet
- Government ICT Centre Valtori
- Ministry of Finance
- Regional State Administrative Agencies
- State Treasury
- Statistics Finland
- Tax Administration

The administrative branch identified the following SDGs:



Figure 5: Sustainable Development Goals identified in the administrative branch of the Ministry of Finance



The SDGs identified the most frequently in this administrative branch were 8 (Decent Work and Economic Growth) and 16 (Peace, Justice and Strong Institutions).

In the administrative branch of the Ministry of Finance, 75% of the accounting units produced a sustainability report. For two of the reporting organisations, the sustainability report for 2022 was the first one they have published. Six of the reporting organisations published a sustainability report for the second time. One of the reporting organisations has already prepared more than two sustainability reports.

Both web-based and PDF-format sustainability reports were produced in the administrative branch. The average length of the reports was 28 pages. One of the reporting organisations published its sustainability report as part of its annual report.

3.8 Ministry of Education and Culture

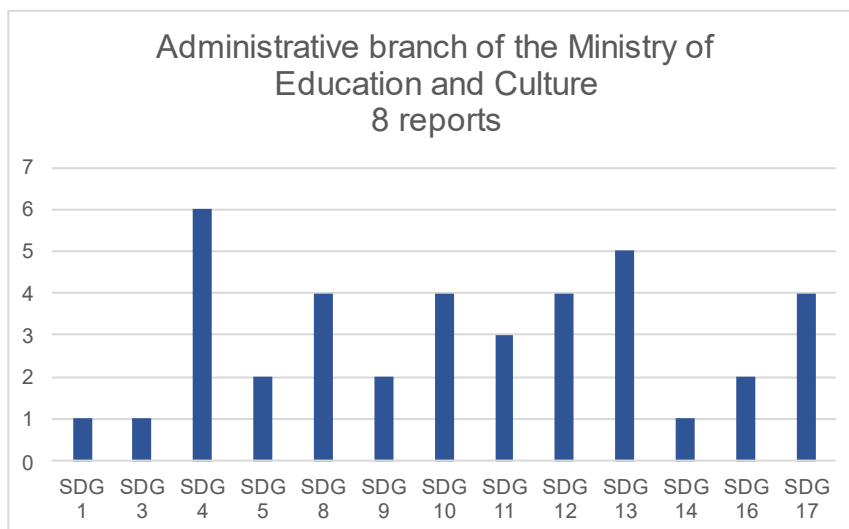
In total, eight sustainability reports for 2022 were published in the administrative branch of the Ministry of Education and Culture. The reporting organisations were:

- Academy of Finland
- Accessibility Library Celia
- Arts Promotion Centre Finland
- Finnish Heritage Agency
- Finnish National Agency for Education
- Governing Body of Suomenlinna
- Ministry of Education and Culture
- National Archives of Finland

The administrative branch identified the following SDGs:



Figure 6: Sustainable Development Goals identified in the administrative branch of the Ministry of Education and Culture



The most frequently identified SDGs in the administrative branch were 4 (Quality Education) and 13 (Climate Action).

In the administrative branch of the Ministry of Education and Culture, 100% of the accounting units produced a sustainability report. The accounting unit of the Ministry of Education and Culture published three reports (Ministry of Education and Culture, Accessibility Library Celia, and Arts Promotion Centre Finland Taike). All eight reporting organisations published their sustainability reports for the second time.

Most sustainability reports published in the administrative branch were in PDF format. One of the reporting organisations produced a web-based report. The average length of the reports was 18 pages.

3.9 Ministry of Agriculture and Forestry

In total, three sustainability reports for 2022 were published in the administrative branch of the Ministry of Agriculture and Forestry. The reporting organisations were:

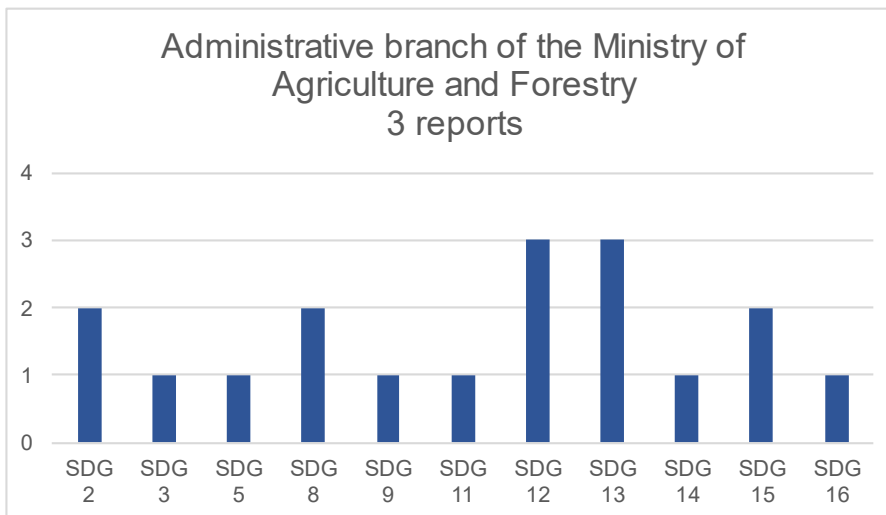
- Finnish Food Authority
- National Land Survey of Finland

- Natural Resources Institute Finland

The administrative branch identified the following SDGs:



Figure 7: Sustainable development goals identified in the administrative branch of the Ministry of Agriculture and Forestry



The most frequently identified SDGs in the administrative branch were 12 and 13.

In the administrative branch of the Ministry of Agriculture and Forestry, 75% of the accounting units produced a sustainability report. One of the reporting organisations published a sustainability report for the second time. Two of the reporting organisations have already prepared more than two sustainability reports.

Both web-based and PDF-format sustainability reports were produced in the administrative branch. Two reporting organisations produced a web-based report and one a report in PDF format.

3.10 Ministry of Transport and Communications

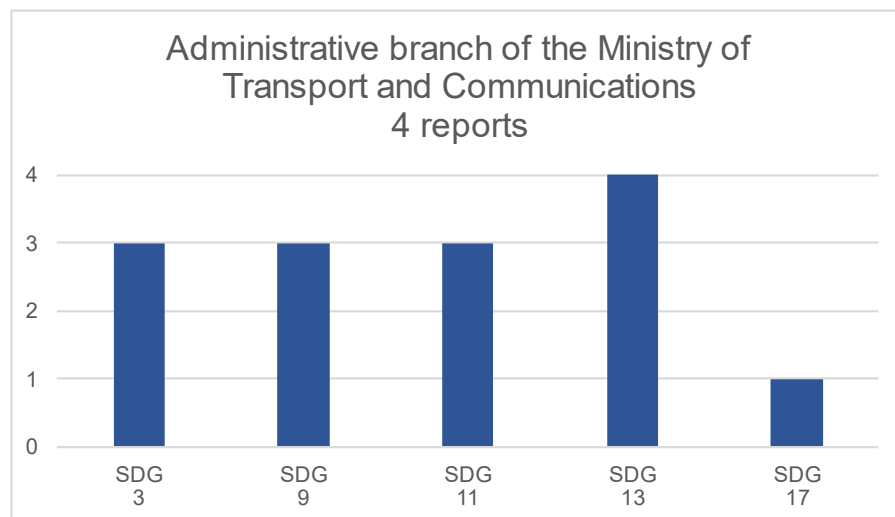
In total, four sustainability reports for 2022 were published in the administrative branch of the Ministry of Transport and Communications. The reporting organisations were:

- Finnish Meteorological Institute
- Finnish Transport and Communications Agency Traficom
- Finnish Transport Infrastructure Agency
- Ministry of Transport and Communications

The administrative branch identified the following SDGs:



Figure 8: Sustainable Development Goals identified in the administrative branch of the Ministry of Transport and Communications



The most frequently identified SDG in the administrative branch was 13.

In the administrative branch of the Ministry of Transport and Communications, 100% of the accounting units produced a sustainability report. All four reporting organisations published their sustainability reports for the second time.

Both web-based and PDF-format sustainability reports were produced in the administrative branch. Two of the reporting organisations produced a PDF report, one a web-based report and one both a PDF and web-based report. The average length of the reports was 28 pages.

3.11 Ministry of Economic Affairs and Employment

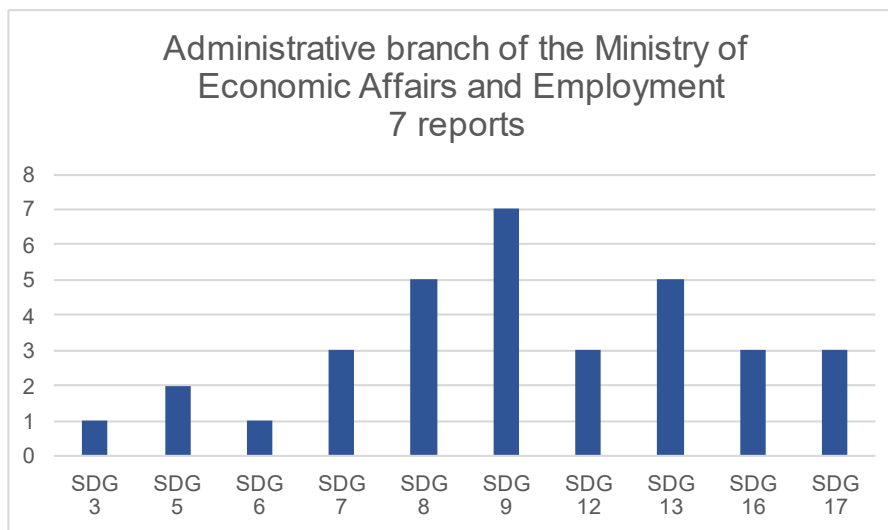
In total, seven sustainability reports for 2022 were published in the administrative branch of the Ministry of Economic Affairs and Employment. The reporting organisations were:

- Business Finland
- Energy Authority
- Finnish Competition and Consumer Authority
- Finnish Patent and Registration Office
- Finnish Safety and Chemicals Agency
- Geological Survey of Finland
- Ministry of Economic Affairs and Employment

The administrative branch identified the following SDGs:



Figure 9: Sustainable Development Goals identified in the administrative branch of the Ministry of Economic Affairs and Employment



The most frequently identified SDGs in the administrative branch were 9 (Industry, Innovation and Infrastructure), 8 (Decent Work and Economic Growth) and 13 (Climate Action).

In the administrative branch of the Ministry of Economic Affairs and Employment, 88% of the accounting units produced a sustainability report. For one of the reporting organisations, the sustainability report for 2022 was the first one it has published. Five reporting organisations published their sustainability reports for the second time. One of the reporting organisations has already prepared more than two sustainability reports.

Both web-based and PDF-format sustainability reports were produced in the administrative branch. Four of the reporting organisations produced their reports as website implementations and two in PDF format. The average length of the reports was 58 pages.

3.12 Ministry of Social Affairs and Health

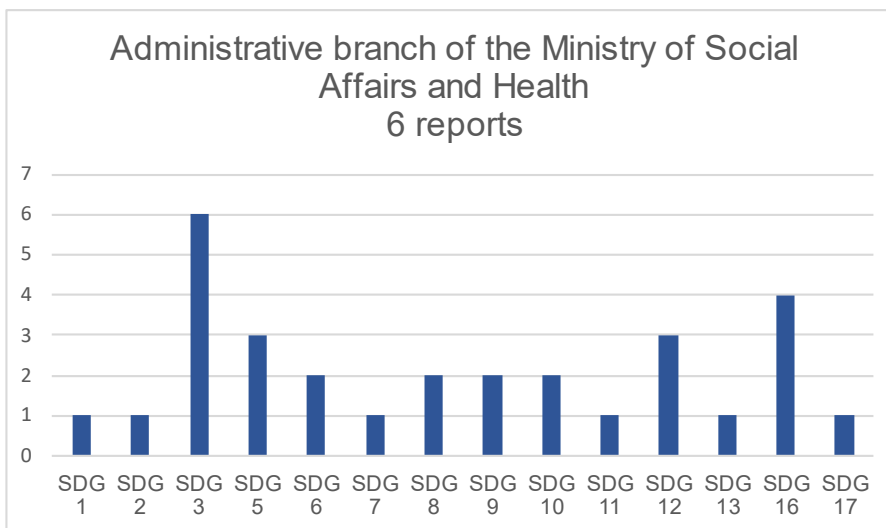
In total, six sustainability reports for 2022 were published in the administrative branch of the Ministry of Social Affairs and Health. The reporting organisations were:

- Finnish Institute for Health and Welfare THL
- Finnish Medicines Agency Fimea
- Ministry of Social Affairs and Health
- National Supervisory Authority for Welfare and Health Valvira

- Niuvanniemi Hospital
- Radiation and Nuclear Safety Authority



Figure 10: Sustainable Development Goals identified in the administrative branch of the Ministry of Social Affairs and Health



The most frequently identified goals in the administrative branch were 6 (Clean Water and Sanitation) and 16 (Peace, Justice and Strong Institutions).

In the administrative branch of the Ministry of Social Affairs and Health, 83% of the accounting units produced a sustainability report. The Finnish Institute for Health and Welfare's accounting unit published two sustainability reports (Finnish Institute for Health and Welfare and Niuvanniemi Hospital). All six reporting organisations published their sustainability reports for the second time.

Most sustainability reports published in the administrative branch were in PDF format. One of the reporting organisations produced a web-based report. The average length of the reports was 14 pages.

3.13 Ministry of the Environment

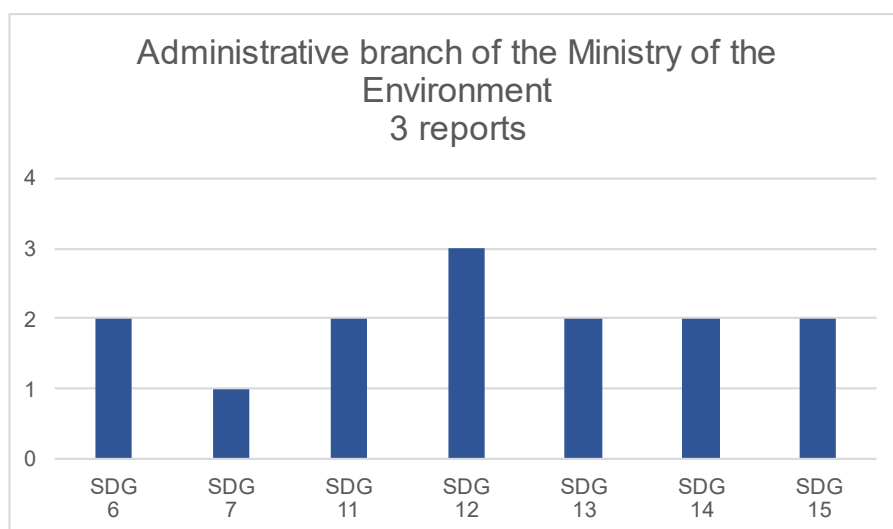
In total, three sustainability reports for 2022 were published in the administrative branch of the Ministry of the Environment. The reporting organisations were:

- Finnish Environment Institute SYKE
- Housing Finance and Development Centre of Finland ARA
- Ministry of the Environment

The administrative branch identified the following SDGs:



Figure 11: Sustainable Development Goals identified in the administrative branch of the Ministry of the Environment



The most frequently identified SDG in the administrative branch was 12 (Responsible Consumption and Production).

In the administrative branch of the Ministry of the Environment, 100% of the accounting units produced a sustainability report. All three reporting organisations published their sustainability reports for the second time.

Both web-based and PDF-format sustainability reports were produced in the administrative branch. One of the reporting organisations produced its report as a website implementation and two in PDF format. The average length of the reports was 32 pages.

3.14 Other public administration organisations

In addition to central government organisations, Social Insurance Institution of Finland Kela, the Senate Group, the Finnish Forest Centre and the Finnish Institute of Occupational Health prepared their sustainability reports following the guidelines issued by the State Treasury and informed the State Treasury of their reports. While these organisations differ from each other in terms of their remits, their sustainability reports are discussed together in this section. For the handprint of central government organisations, see Chapter 4.

In total, four public administration organisations published their sustainability reports for 2022. The reporting organisations were:

- Finnish Forest Centre
- Finnish Institute of Occupational Health
- Senate Group
- Social Insurance Institution of Finland Kela

The following Sustainable Development Goals were identified in the reports of the other public administration organisations:



The other public administration organisations reported that they promoted the achievement of these SDGs through such as the following actions:



The **Finnish Institute of Occupational Health** coordinates the Zero accidents forum, which supports workplaces in their work on occupational safety and well-being. In 2022, 500 workplaces were affiliated with the network.

In addition to the Finnish Institute of Occupational Health, **Kela** also identified that its activities promote the achievement of SDG 3.



Following the family leave reform of 2022, **Kela** has encouraged all of its employees to take family leaves if they are entitled to them. As **indicators**, Kela monitors the numbers of family leaves and employees who took them, as well as the gender distribution of employees who took family leaves.



In autumn 2022, the **Senate Group** launched an energy saving programme aimed at curbing the risk of energy shortages and increasing energy costs for Senate Properties. As **indicators** of energy savings and energy efficiency, Senate Properties monitors the Group's total energy consumption, among other things.



In 2022, the **Finnish Institute of Occupational Health** promoted its research project titled Climate change and work. A survey was conducted in spring 2022 to examine workplaces' climate measures and employees' climate attitudes and perceptions. In addition to the Finnish Institute of Occupational Health, **Kela** and the **Finnish Forest Centre** also identified that their activities promote SDG 8.



Kela introduced an instant interpretation service at most of its service points in 2022. This is a remote interpretation service in which an interpreter can be contacted immediately in a customer service situation without an advance booking. The wider availability of interpretation services improves the accessibility of Kela's services.



A high-value property team was set up by the **Senate Group** in 2022 to assume responsibility for maintenance and construction work in the most important protected buildings. The aim of the team is to improve knowledge and competence associated with restoring and protecting valuable buildings throughout the Group.



The **Senate Group** developed shared central government work environments and completed many shared premises projects in 2022. The **indicators** monitored by Senate Properties include the utilisation rate of premises and the trend in facility costs. In addition to Senate Properties, **Kela**, the **Finnish Forest Centre** and the **Finnish Institute of Occupational Health** also identified that their activities promote SDG 12.



The **Finnish Forest Centre** organises various types of climate change themed training for forest owners and forestry professionals. As the **indicator**, the Finnish Forest Centre monitors the annual number of training events relevant to climate change mitigation and adaptation. In addition to the Finnish Forest Centre, **Kela** and **Senate Properties** also identified that their activities promote SDG 13.



The **Finnish Forest Centre** provides fixed-term environmental grants for forestry as a means of implementing the forest conservation programme METSO. As an **indicator**, the number of environmental management projects issued with grants and the amount of environmental grants provided (hectares/year) are monitored.

4 Central government as a promoter of 2030 Agenda

This section discusses the actions reported by central government organisations through which they aim to promote SDG achievement. Following the State Treasury's guidelines, most organisations have selected for their sustainability reports three to five 2030 Agenda goals on which they can have the greatest impact through their core work. In addition to the Sustainable Development Goals, 66% of the reporting organisations identified the key 2030 Agenda Targets relevant to their work. The Targets are more specific and concrete than the SDGs.

The following sections discuss the 17 Sustainable Development Goals of the 2030 Agenda in the order of their frequency of occurrence in the organisations' reports. Consequently, the SDG identified the most frequently in the sustainability reports is discussed first. For each SDG, Finland's national progress towards achieving it is also described briefly. In an international comparison of countries' progress in sustainable development², Finland took first place for the third year running in 2023. This comparison assesses states' work on promoting the 2030 Agenda for Sustainable Development. Despite this excellent achievement, Finland will be unable to attain all Sustainable Development Goals with the current measures.

Table 4: Sustainable Development Goals identified in the sustainability reports by frequency of occurrence

| Sustainable Development Goal | Frequency of occurrence |
|---|--------------------------------|
| SDG 12: Responsible Consumption and Production | 30 |
| SDG 13: Climate Action | 29 |
| SDG 16: Peace, Justice and Strong Institutions | 27 |
| SDG 8: Decent Work and Economic Growth | 25 |
| SDG 3: Good Health and Well-being | 19 |
| SDG 5: Gender Equality | 18 |
| SDG 9: Industries, Innovation and Infrastructure | 17 |
| SDG 10: Reducing Inequalities | 15 |
| SDG 17: Partnerships for the Goals | 14 |
| SDG 11: Sustainable Cities and Communities | 11 |
| SDG 4: Quality Education | 9 |
| SDG 15: Life on Land | 6 |
| SDG 6: Clean Water and Sanitation | 5 |
| SDG 7: Affordable and Clean Energy | 5 |
| SDG 14: Life Below Water | 5 |
| SDG 1: No Poverty | 4 |
| SDG 2: Zero Hunger | 3 |

The common denominator of the three most frequently identified goals is that they can be promoted regardless of the organisations' field, remit or core competence. Responsible Consumption and Production (Goal 12) and Climate Action (Goal 13) concern all organisations and should be promoted in all branches. While organisations' tasks are different, Peace, Justice and Strong Institutions (SDG 16) is additionally a goal that all central government organisations have in common. In most cases, finding support for these goals in other organisations is also easier than for those that are more limited in content.

In both reporting years, SDG 2 (Zero Hunger) and SDG 1 (No Poverty) were identified the least often. It is quite natural that the least frequently identified SDGs are similar to each other, as are the most frequently identified ones. The common feature of the least frequently identified goals probably is that most expert organisations may find it difficult to see a direct link between their work and promoting the goal. The organisations may also interpret these goals as only aiming to reduce famine and extreme poverty. Understood in their conventional sense, these challenges have mainly been solved in Finland. However, it should be noted that the SDGs comprise a number of different elements: for example, having a social security system with a wide coverage is a prerequisite for attaining Goal 1, whereas ensuring access to a versatile diet for everyone is a precondition for achieving Goal 2.

It is possible that when year 2030 set as the deadline for 2030 Agenda approaches, the sustainability reports will increasingly emphasise those goals which are challenging to achieve and which require more comprehensive actions.

² Sachs et al. 2023

4.1 SDG 12: Responsible Consumption and Production

Sustainable Development Goal 12 aims to ensure sustainable consumption and production patterns. Several monitoring instruments indicate that attaining this goal at the national level poses major challenges.³ The national challenges are associated with such issues as a high level of natural resource consumption per capita and the volume and recycling rate of municipal waste.⁴



The following 30 organisations identified in their sustainability reports for 2022 that they can contribute to achieving this goal:

- Arts Promotion Centre Finland
- Crisis Management Centre Finland
- Defence administration
- Emergency Response Centre Administration
- Financial Stability Authority
- Finnish Border Guard
- Finnish Competition and Consumer Authority
- Finnish courts
- Finnish Customs
- Finnish Environment Institute
- Finnish Food Authority
- Finnish Government Shared Services Centre for Finance and HR Palkeet
- Finnish Heritage Agency
- Finnish Medicines Agency Fimea
- Finnish National Agency for Education
- Finnish Safety and Chemicals Agency
- Finnish Security Intelligence Service
- Geological Survey of Finland
- Governing Body of Suomenlinna
- Government ICT Centre Valtori
- Housing Finance and Development Centre of Finland
- Ministry of Social Affairs and Health
- Ministry of Justice
- Ministry of the Environment
- National Enforcement Authority and Bankruptcy Ombudsman
- National Land Survey of Finland
- Natural Resources Institute Finland
- Niuvanniemi Hospital
- Parliamentary Office
- Prime Minister's Office

The goal of responsible consumption was the most frequently identified Sustainable Development Goal in sustainability reports for both 2021 and 2022. This goal was identified by 26 organisations in their reports for 2021 and by 30 in their reports for 2022. SDG 12 accounted for 13.68% of all SDGs identified in sustainability reports for 2021 and for 12.40% of those identified in reports for 2022. On this reporting round, SDG 12 was identified more frequently in absolute numbers than in the previous reporting year, while its relative share decreased by 1.29 percentage points. This change is probably due to the fact that more sustainability reports were published for 2022, which means that the total number of identified SDGs has gone up.

³ Sachs et al. 2023, pp. 240–241; Lafortune et al. 2022, pp. 128–129

⁴ Prime Minister's Office 2020, pp. 128–129

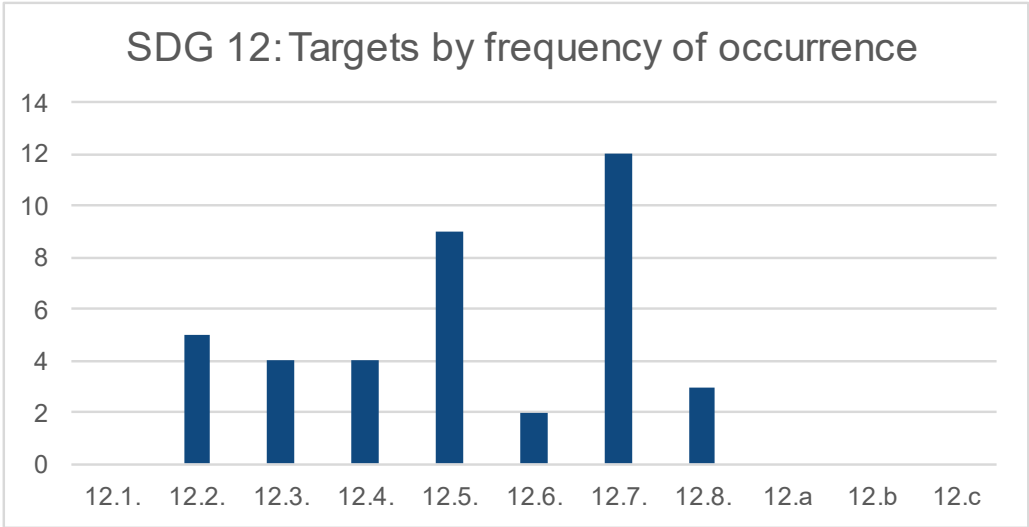
It is likely that the high frequency of occurrence of this goal is explained at least by the fact that the themes of consumption are common to all actors, regardless of their core tasks. In addition, organisations often already have some procurement practices and structures in place through which this goal can be approached, not only from financial but also from ecological and social perspectives. The high frequency of occurrence of responsible consumption can additionally be explained by the fact that this goal can be promoted by means that simultaneously also aim at reducing the ecological footprint. It may be easier for an organisation to consider promoting a Sustainable Development Goal if themes relevant to this goal are also discussed in the section describing its footprint.

SDG 12 is further divided into eleven Targets, which define in detail what the promotion of sustainable consumption and production means. The following were the most frequently identified Targets in the sustainability reports:

12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse.

12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities.

Figure 12: SDG 12 Targets by frequency of occurrence



Highlights from measures and indicators described in the reports

The **Finnish Safety and Chemicals Agency Tukes** is responsible for implementing the EU Conflict Minerals Regulation in Finland and supervises importers' responsibility systems. In 2022, there were 103 importers of conflict minerals in Finland, five of which were within the scope of the Regulation. Tukes carries out annual inspections of importers and provides advice and guidance.

The **Geological Survey of Finland (GTK)** produces research evidence on the sustainability and recyclability of minerals and metals. Progress is **measured** by the number of research projects: GTK reported that 15 research projects promoting responsible consumption and production were under way in 2022.

The **Finnish Competition and Consumer Authority** supervises tendering processes for public procurements and their openness. In 2022, it launched a tip-off form through which anyone can report their suspicions of an illegal direct procurement or other unlawful purchasing practices.

4.2 SDG 13: Climate Action

Sustainable Development Goal 13 aims to take urgent action to combat climate change and its impacts. Several monitoring instruments indicate that attaining this goal at the national level poses significant challenges. Among other things, these national challenges are related to the CO₂ emissions of imported products and the level of national emissions reductions achieved.⁵



The following 29 organisations identified in their sustainability reports for 2022 that they can contribute to achieving this goal:

- Academy of Finland
- Accessibility Library Celia
- Business Finland
- Crisis Management Centre Finland
- Defence administration
- Energy Authority
- Finnish Border Guard
- Finnish Competition and Consumer Authority
- Finnish courts
- Finnish Environment Institute
- Finnish Food Authority
- Finnish Meteorological Institute
- Finnish National Agency for Education
- Finnish Safety and Chemicals Agency
- Finnish Security Intelligence Service
- Finnish Transport and Communications Agency Traficom
- Finnish Transport Infrastructure Agency
- Governing Body of Suomenlinna
- Ministry for Foreign Affairs
- Ministry of Economic Affairs and Employment
- Ministry of Finance
- Ministry of Justice
- Ministry of Social Affairs and Health
- Ministry of the Environment
- Ministry of Transport and Communications
- National Archives of Finland
- National Enforcement Authority and Bankruptcy Ombudsman
- National Land Survey of Finland
- Natural Resources Institute Finland

SDG 13 is the second most frequently occurring one of the UN's Sustainable Development Goals in sustainability reports for 2022, whereas it was the third one in reports for 2021. This goal was identified by 21 organisations in their reports for 2021 and by 29 in the reports for 2022. SDG 13 accounted for 11.05% of all SDGs identified in sustainability reports for 2021 and for 11.98% of those identified in reports for 2022. Consequently, its relative share increased by 0.93 percentage points.

The high frequency of occurrence of SDG 13 is explained by the fact that today, an effort to slow down climate change is something organisations have in common, regardless of their core tasks. In societal discussion, climate change mitigation and adaptation are particularly topical themes, and the responsibility for them is seen as resting with all actors in society. Such groups as stakeholders may also have high expectations regarding climate and environmental actions. The high frequency of occurrence of climate action may additionally be explained by the fact that this goal can be promoted through means that simultaneously aim at

⁵ Sachs et al. 2023, pp. 240–241; Lafortune et al. 2022, pp128–129; Prime Minister's Office 2020, pp128–129

reducing the ecological footprint. It may be easier for an organisation to consider promoting a Sustainable Development Goal if themes relevant to this goal are also discussed in the section describing its footprint.

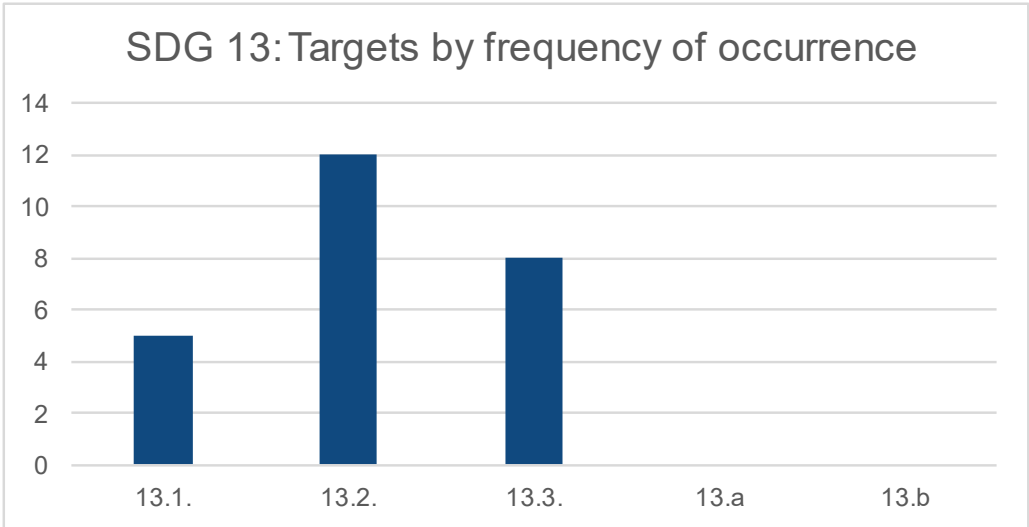
Several monitoring instruments indicate that Finland is facing challenges relating to ecological sustainability, especially regarding the themes of climate action and responsible consumption, for example. It is significant that central government organisations have tackled these challenges and identified their impact on promoting ecological sustainability.

SDG 13 is further divided into five Targets, which define in detail what promoting climate action means. The following were the most frequently identified Targets in the sustainability reports:

13.2 Integrate climate change measures into national policies, strategies and planning.

13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.

Figure 13: SDG 13 Targets by frequency of occurrence



Highlights from measures and indicators described in the reports

The **Ministry for Foreign Affairs** reports that Finland has made significant additional investments in funding for climate change adaptation: in 2022, Finland contributed EUR 3 million to a fund that supports the construction of weather observation networks and services, especially in the developing countries vulnerable to the impacts of climate change.

The **Finnish Environment Institute** produces information on municipalities' and regions' consumption-based emissions. In 2022, the Finnish Environment Institute calculated for the first time greenhouse gas emissions data for all Finnish municipalities and regions. The calculation of consumption-based emissions provides systematic data concerning the distribution of municipal emissions.

The **Finnish Transport Infrastructure Agency** compiled a report on *Climate change adaptation in transport infrastructure management* in 2022, which contains 73 proposals for measures that promote climate change adaptation. The report includes operating models for design, construction and maintenance.

The **Finnish Transport and Communications Agency Traficom** promoted in 2022 many of the actions of the Roadmap to fossil-free transport aimed at halving greenhouse gas emissions from domestic transport by 2030 (cf. the 2005 level). These actions included subsidies for purchasing electric and gas-powered vehicles, support measures for sustainable modes of transport, participation in a working group on distribution infrastructure and

4.3 SDG 16: Peace, Justice and Strong Institutions

Sustainable Development Goal 16 aims to promote peaceful and inclusive societies, guarantee access to justice for all, and build effective, accountable and inclusive institutions at all levels. Various monitoring instruments indicate that moderate improvement has been observed in national progress towards this goal.⁶



The following 27 organisations identified in their sustainability reports for 2022 that they can contribute to achieving this goal:

- Arts Promotion Centre Finland
- Crisis Management Centre Finland
- Defence administration
- Finnish Border Guard
- Finnish Competition and Consumer Authority
- Finnish courts
- Finnish Customs
- Finnish Institute for Health and Welfare
- Finnish Patent and Registration Office
- Finnish Safety and Chemicals Agency
- Finnish Security Intelligence Service
- Ministry for Foreign Affairs
- Ministry of Finance
- Ministry of Justice
- Ministry of Social Affairs and Health
- National Archives of Finland
- National Enforcement Authority and Bankruptcy Ombudsman
- National Land Survey of Finland
- Niuvanniemi Hospital
- Parliamentary Office
- Prime Minister's Office
- Prison and Probation Service
- Radiation and Nuclear Safety Authority
- Regional State Administrative Agencies
- State Treasury
- Statistics Finland
- Tax Administration

SDG 16 is the third most frequently occurring one of the UN's Sustainable Development Goals in the sustainability reports for 2022, whereas it was the second one in the reports for 2021. This goal was identified by 22 organisations in their reports for 2021 and by 27 in their reports for 2022. Goal 16 accounted for 11.58% of all SDGs identified in sustainability reports for 2021 and for 11.16% of those identified in reports for 2022. On this reporting round, the goal was consequently identified more frequently in absolute numbers than in the previous reporting year, but its relative share decreased by 0.42 percentage points. This change is probably due to the fact that more sustainability reports were published for 2022, which means that the total number of identified SDGs has gone up.

In the central government framework, emphasis on SDG 16 was to be expected. Ensuring fairness and good governance is an essential aspect of central government organisations' work. As in the case of Responsible

⁶ Sachs et al. 2023, pp. 240–241; Lafortune et al. 2022, pp. 128–129

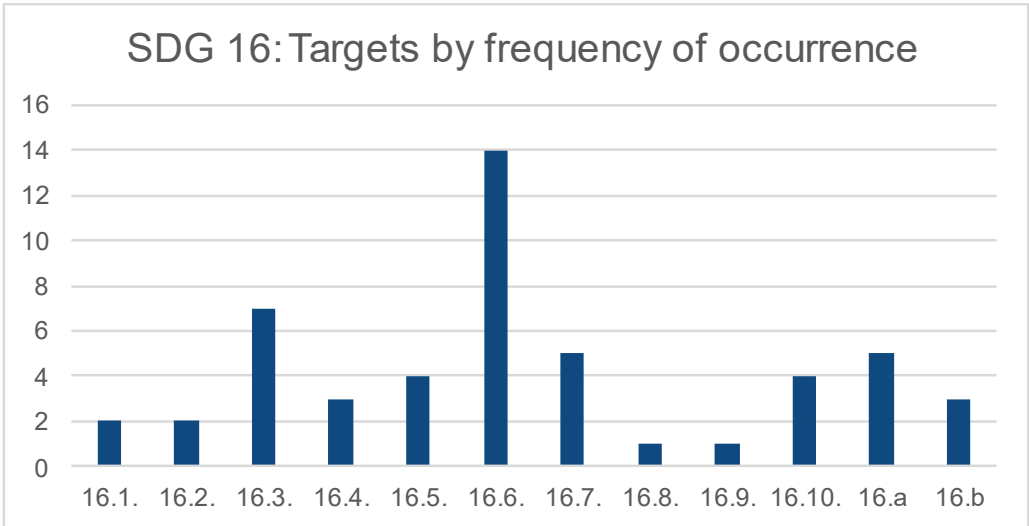
Consumption and Climate Action, SDG 16 is a common denominator for organisations regardless of their statutory tasks.

SDG 16 is further divided into twelve Targets, which define in detail what promoting peace, justice and strong institutions means. The following were the most frequently identified Targets in the sustainability reports:

16.3 Promote the rule of law at the national and international levels and ensure equal access to justice for all.

16.6 Develop effective, accountable and transparent institutions at all levels.

Figure 14: SDG 16 Targets by frequency of occurrence



Highlights from measures and indicators described in the reports

New datasets, including a section on public procurement and wellbeing services counties' budgets, were published on the **State Treasury's** Exploreadministration.fi web service in 2022. The impact of the service is **measured** by such metrics as the number of visitors to and sessions on the website.

Statistics Finland was responsible for a project titled the Data Quality Framework that ended in 2022. Its aim was to promote the use of data in societal and corporate decision-making. The project produced a model for a common quality framework for public administration's data warehouses.

The **Finnish Security and Intelligence Service** launched a whistleblower channel in 2022 on which irregularities or shortcomings detected at work can be reported anonymously. The target for 2023 is to check that the channel is compliant with the new Whistleblower Act.

The aim of the **Finnish courts** is to ensure that legal protection is realised equally in different regions and that the average processing times remain reasonable. As the **indicator** is monitored the number of courts whose average processing times exceed the average for courts of the same instance by more than three months.

The Parliamentary Office promoted decision-makers' and citizens' broad access to information on Finland's application process for NATO membership in 2022. For example, a dedicated communication plan was drawn up for this theme, and English-language communication was also expanded. As one of the **indicators**, the Parliamentary Office monitors the extent to which stakeholders are reached on different communication channels.

The **National Land Survey** increased the share of openly available research publications to 80.5% in 2022. In May 2022, an award for promoting openness in society was presented to the National Land Survey for opening up its map data.

The Finnish Patent and Registration Office organised an open information event to discuss the Act on Preventing Money Laundering and Terrorist Financing for all auditors for the first time in 2022. The goal is to organise similar events every six months in the future. Auditors play a key role in detecting suspicious transactions and, consequently, also in combating money laundering and terrorist financing.

4.4 SDG 8: Decent Work and Economic Growth

Sustainable Development Goal 8 aims to promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all. Various monitoring instruments indicate that moderate improvement has been observed in national progress towards this goal.⁷



The following 25 organisations identified in their sustainability reports for 2022 that they can contribute to achieving this goal:

- Business Finland
- Financial Stability Authority
- Finnish Competition and Consumer Authority
- Finnish Customs
- Finnish Food Authority
- Finnish Government Shared Services Centre for Finance and HR Palkeet
- Finnish Heritage Agency
- Finnish Institute for Health and Welfare
- Finnish National Agency for Education
- Finnish Patent and Registration Office
- Finnish Safety and Chemicals Agency
- Finnish Security Intelligence Service
- Government ICT Centre Valtori
- Ministry of Social Affairs and Health
- Ministry of Economic Affairs and Employment
- Ministry of Education and Culture
- Ministry of Finance
- Ministry of Justice
- National Archives of Finland
- National Enforcement Authority and Bankruptcy Ombudsman
- National Land Survey of Finland
- Prime Minister's Office
- Regional State Administrative Agencies
- State Treasury

⁷ Sachs et al. 2023, pp. 240–241; Lafortune et al. 2022, pp. 128–129

- Tax Administration

SDG 8 is the fourth most frequently occurring one of the UN's Sustainable Development Goals in the sustainability reports for 2022, as it was also in the reports for 2021. This goal was identified by 17 organisations in their reports for 2021 and by 25 in their reports for 2022. SDG 8 accounted for 8.95% of all SDGs identified in sustainability reports for 2021 and for 10.33% of those identified in reports for 2022. Consequently, its relative share of the identified goals increased by 1.38 percentage points.

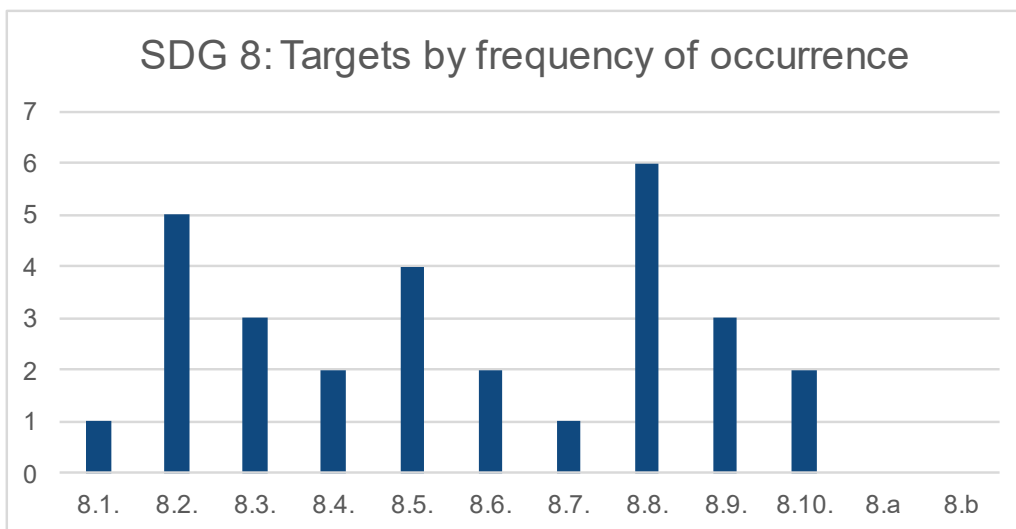
The identification frequency of SDG 8 is partly explained by the fact that new reporting organisations, in particular, have identified that they can promote the achievement of this goal. This goal is additionally very broad and covers a wide range of themes relating to employment, economy, innovation and labour rights that fall within the remit of many central government organisations. It is often also possible to find both statistical data and existing indicators to support the monitoring of these themes, which helps organisations identify the impact they can make.

SDG 8 is further divided into twelve Targets, which define in detail what promoting decent work and economic growth mean. The following were the most frequently identified Targets in the sustainability reports:

8.2 Achieve higher levels of productivity of economies through diversification, technological upgrading and innovation, including through a focus on high value added and labor-intensive sectors.

8.8 Protect labor rights and promote safe and secure working environments of all workers, including migrant workers, particularly women migrants, and those in precarious employment.

Figure 15: SDG 8 Targets by frequency of occurrence



Highlights from measures and indicators described in the reports

The Regional State Administrative Agencies conduct occupational safety and health inspections to supervise such aspects as psychosocial stress, accident risk management and compliance with the working life rules in workplaces. Progress made towards this goal is **measured** by the number of occupational safety and health inspections con-

One of the tasks of the **National Enforcement Authority** is recovering debts owed to the central government, which promotes sustainable financial management. Every year, the National Enforcement Authority produces revenue amounting to approx. EUR 400 million for the central government, consisting of unpaid taxes or other public-law fees.

A steering group working within **the Ministry of Economic Affairs and Employment** continued to implement and monitor the Strategy and Action Plan for tackling the grey economy and economic crime in 2022. The implementation of the strategy promotes healthy competition between companies and a fair labour market, among other things.

Business Finland measures progress made towards Targets 8.2 and 8.3 with its indicator *Growth in SME customers' exports* and by monitoring the number of jobs created through RDI funding.

4.5 SDG 3: Good Health and Well-being

Sustainable Development Goal 3 aims to ensure healthy lives and promote well-being for all at all ages. Various monitoring instruments indicate that moderate improvement has been observed in national progress towards this goal.⁸

The following 19 organisations identified in their sustainability reports for 2022 that they can contribute to achieving this goal:



- Defence administration
- Emergency Response Centre Administration
- Finnish Border Guard
- Finnish Competition and Consumer Authority
- Finnish Customs
- Finnish Food Authority
- Finnish Institute for Health and Welfare
- Finnish Medicines Agency Fimea
- Finnish Meteorological Institute
- Finnish Transport and Communications Agency Traficom
- Finnish Transport Infrastructure Agency
- Ministry of Education and Culture
- Ministry of Social Affairs and Health
- National Supervisory Authority for Welfare and Health Valvira
- Niuvanniemi Hospital
- Prison and Probation Service
- Radiation and Nuclear Safety Authority
- Regional State Administrative Agency
- State Treasury

SDG 3 is the fifth most frequently occurring one of the UN's Sustainable Development Goals in the sustainability reports for 2022. In sustainability reports for 2021, SDG 3 was the sixth most frequently identified goal together with SDG 5 (Gender Equality). This goal was identified by 15 organisations in their reports for 2021 and by 19 in their reports for 2022. SDG 3 accounted for 7.89% of all SDGs identified in sustainability reports for 2021 and for 7.85% of those identified in reports for 2022. On this reporting round, the goal was consequently identified more frequently in absolute numbers than in the previous reporting year, but its relative share decreased by 0.04 percentage points. This minor change is probably due to the fact that more sustainability reports were published for 2022, which means that the total number of identified SDGs has also gone up.

⁸ Sachs et al. 2023, pp. 240–241; Lafortune et al. 2022, pp. 128–129

The content of SDG 3 is more specific compared to other frequently occurring goals. However, its Targets include a large number of themes that are particularly relevant to the remits of central government organisations, such as treating and preventing infectious and non-communicable diseases, preventing substance abuse, reducing road traffic accidents and ensuring universal health care.

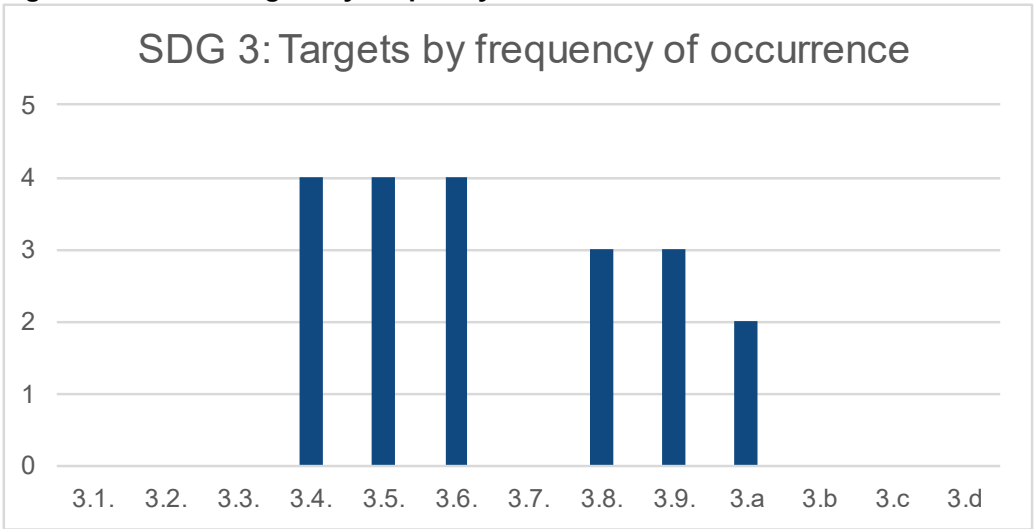
Goal 3 is further divided into thirteen Targets, which define in detail what promoting health and well-being means. The following were the most frequently identified Targets in the sustainability reports:

3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being.

3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol.

3.6 By 2030, halve the number of global deaths and injuries from road traffic accidents.

Figure 16: SDG 3 Targets by frequency of occurrence



Highlights from measures and indicators described in the reports

The **Finnish Medicines Agency Fimea** led a European Medicines Agency sub-project aimed at preventing medicine shortages and reducing patient impacts. One of the monitored **indicators** of progress in this work is the number of shortage notifications in each pharmaceutical category.

The **Radiation and Nuclear Safety Authority** is responsible for radon monitoring in workplaces, with the main objective of controlling workers' exposure to radon gas, which causes lung cancer. The Radiation and Nuclear Safety Authority's **indicator** shows that concentrations exceeding the reference values were found in 17% of the workplaces tested in 2022.

The **Finnish Institute for Health and Welfare (THL)** produced services related to the COVID-19 pandemic, including those related to laboratory tests, medicines, antibody tests and vaccinations in 2022. THL's **indicators** show that 15,000 coronavirus samples were tested by sequencing, 64 pandemic-related statements were issued, and 7.2 million pandemic vaccines were delivered to the field.

Niuvanniemi Hospital introduced a family meeting room in 2022. The utilisation rate of the family room in the first year has been high, and feedback from both patients and staff is positive.

4.6 SDG 5: Gender Equality

Sustainable Development Goal 5 aims to achieve gender equality and empower all women and girls. Various monitoring instruments indicate that moderate improvement has been observed in national progress towards this goal.⁹

The following 18 organisations identified in their sustainability reports for 2022 that they can contribute to achieving this goal:



- Academy of Finland
- Crisis Management Centre Finland
- Defence administration
- Finnish Competition and Consumer Authority
- Finnish courts
- Finnish Institute for Health and Welfare
- Finnish Patent and Registration Office
- Ministry for Foreign Affairs
- Ministry of Education and Culture
- Ministry of Finance
- Ministry of Justice
- Ministry of Social Affairs and Health
- National Enforcement Authority and Bankruptcy Ombudsman
- National Land Survey of Finland
- National Supervisory Authority for Welfare and Health Valvira
- Parliamentary Office
- Prime Minister's Office
- Prison and Probation Service

SDG 5 is the sixth most frequently occurring one of the UN's Sustainable Development Goals in the sustainability reports for 2022. In sustainability reports for 2021, SDG 5 was also the sixth most frequently identified goal together with SDG 3 (Good Health and Well-being). This goal was identified by 15 organisations in their reports for 2021 and by 18 in their reports for 2022. SDG 5 accounted for 7.89% of all SDGs identified in sustainability reports for 2021 and for 7.44% of those identified in reports for 2022. On this reporting round, the goal was consequently identified more frequently in absolute numbers than in the previous year, while its relative share decreased by 0.46 percentage points.

Similarly to the SDGs discussed above, the goal of promoting gender equality is something all organisations have in common. In addition, many organisations already had various equality and non-discrimination plans in place before systematic work on sustainability and responsibility was launched, which may make it easier for them to perceive their impact on promoting the achievement of SDG 5.

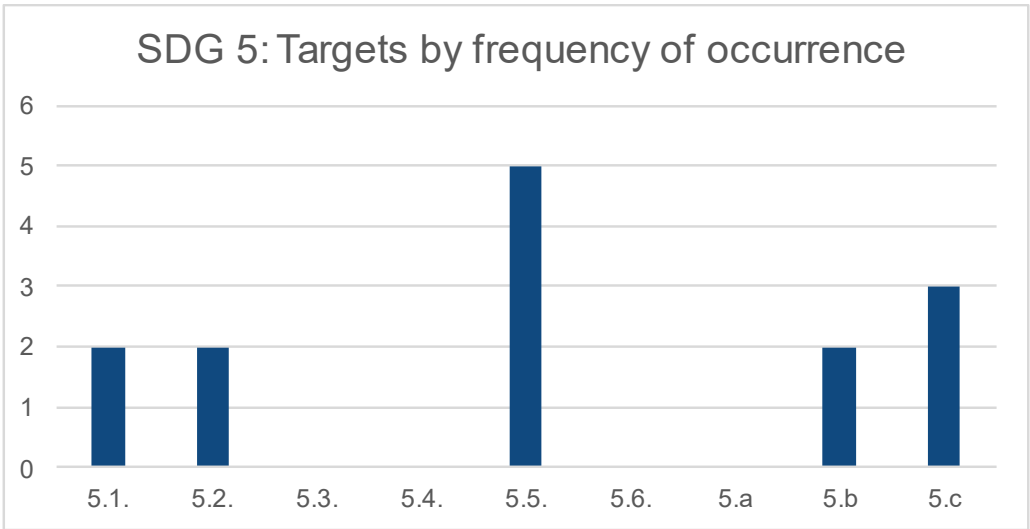
SDG 5 is further divided into nine Targets which define in more detail what promoting gender equality means. The following were the most frequently identified Targets in the sustainability reports:

5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life.

⁹ Sachs et al. 2023, pp. 240–241; Lafortune et al. 2022, pp. 128–129

5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.

Figure 17: SDG 5 Targets by frequency of occurrence



Highlights from measures and indicators described in the reports

The **Crisis Management Centre** monitors the gender ratio in both its training and recruitments. As the **indicator**, it monitors the gender distribution of experts sent out to crisis management missions. In 2022, an average of 45% of the experts were women, and this ratio varied between 44% and 49% during the year.

The **Ministry for Foreign Affairs'** aim is that 85% of new development cooperation programmes and projects would contain targets that promote gender equality. Initial **measurement** indicates that in 2022, 72% of development cooperation funding was allocated to actions that included targets for promoting gender equality.

The **Ministry of Defence** has appointed a cross-administrative working group to investigate and plan call-ups and duty to defend the country that would apply to the entire cohort. The group started its work in autumn 2022.

The **Prime Minister's Office** started preparations for convening a working group on equality and non-discrimination in 2022. The idea is that this working group will support the government's gender equality policies, draft relevant proposals, and maintain the Office's equality and non-discrimination plan.

4.7 SDG 9: Industries, Innovation and Infrastructure

Sustainable Development Goal 9 aims to build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation. Various monitoring instruments assess that this goal has been achieved nationally¹⁰, or moderate improvement has been observed in progress towards it¹¹.



The following 17 organisations identified in their sustainability reports for 2022 that they can contribute to achieving this goal:

- Academy of Finland
- Business Finland
- Energy Authority
- Finnish Competition and Consumer Authority
- Finnish Customs
- Finnish Medicines Agency Fimea
- Finnish Patent and Registration Office
- Finnish Safety and Chemicals Agency
- Finnish Transport and Communications Agency Traficom
- Finnish Transport Infrastructure Agency
- Geological Survey of Finland
- Government ICT Centre Valtori
- Ministry of Social Affairs and Health
- Ministry of Economic Affairs and Employment
- Ministry of Education and Culture
- Ministry of Transport and Communications
- National Land Survey of Finland

SDG 9 is the seventh most frequently occurring one of the UN's Sustainable Development Goals in the sustainability reports for 2022, whereas in reports for 2021, it was the fifth most frequently occurring goal. This goal was identified by 16 organisations in their reports for 2021 and by 17 in their reports for 2022. Goal 9 accounted for 8.42% of all SDGs identified in sustainability reports for 2021 and for 7.02% of those identified in reports for 2022. On this reporting round, the goal was consequently identified more frequently in absolute numbers than in the previous reporting year, while its relative share decreased by 1.40 percentage points. The decrease in the relative frequency of occurrence of SDG 9 is the greatest of all in the comparison between the SDGs. It should be noted, however, that the changes in the frequencies of occurrence of all SDGs were so minor that a decrease of 1.40 percentage points stands out.

The decrease in the frequency of occurrence of SDG 9 does not mean that organisations which reported this goal earlier would have identified other SDGs instead of it and thus dropped SDG 9. The likely reason for this change is that as a higher number of sustainability reports were published for 2022, the total number of identified SDGs has also gone up. SDG 9 has not been identified in addition to the goals organisations identified previously, or a large number of the new reporting organisations have not identified that they can have an impact on this goal, which is why its relative frequency of occurrence has gone down.

It should also be noted that the State Treasury's guidelines recommend reporting only three to five UN Sustainable Development Goals, even if many central government organisations have an impact on promoting SDG achievement more extensively than this. This is why the relative decrease in the frequency of occurrence of SDG 9 does not mean that central government would no longer promote its achievement. In addition, Finland is already doing fairly well in terms of this goal, which may contribute to the fact that organisations increasingly focus their resources on those goals that Finland is still struggling to attain.

¹⁰ Lafortune et al. 2022, pp. 128–129

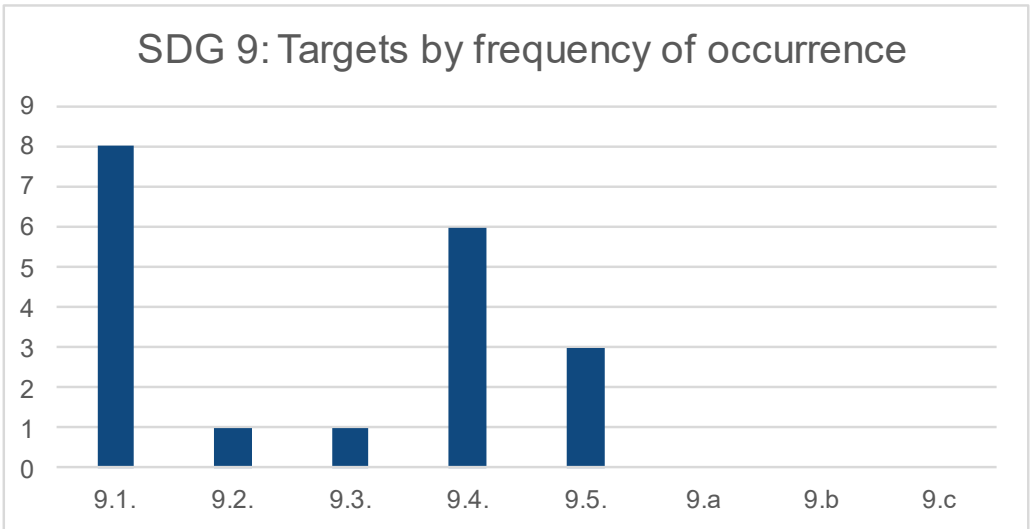
¹¹ Sachs et al. 2023, pp. 240–241

SDG 9 is further divided into eight Targets, which define in detail what promoting sustainable industry, innovation and infrastructures means. The following were the most frequently identified Targets in the sustainability reports:

9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all.

9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities.

Figure 18: SDG 9 Targets by frequency of occurrence



Highlights from measures and indicators described in the reports

In 2022, the **Academy of Finland** allocated Sustainable Growth Programme funding (EUR 45 million) to research infrastructures that promote the digital and green transition through their work. Information was compiled from funding applications to identify actions that contribute to the green transition of research infrastructures.

The **Energy Authority** promotes the development of charging and refuelling infrastructure by offering investment subsidies for public charging and refuelling stations. The monitored **indicator** is the number of fully electric cars and fast charging points. In 2022, the number of fast charging points grew more rapidly in relative terms than the number of fully electric cars.

4.8 SDG 10: Reducing Inequalities

Sustainable Development Goal 10 aims to reduce inequality within and between countries. The situation pictures of progress towards this goal given by different monitoring instruments partly differ from one another; on the one hand, Finland is assessed as having achieved the goal nationally¹² but, on the other hand, considerable deterioration has been observed in the national development¹³. The negative trend is associated with increase in elderly poverty rate.¹⁴



The following 15 organisations identified in their sustainability reports for 2022 that they can contribute to achieving this goal:

- Accessibility Library Celia
- Arts Promotion Centre Finland
- Crisis Management Centre Finland
- Emergency Response Centre Administration
- Financial Stability Authority
- Finnish courts
- Finnish Heritage Agency
- Finnish Institute for Health and Welfare
- Ministry of Education and Culture
- Ministry of Finance
- Ministry of Justice
- Ministry of Social Affairs and Health
- National Enforcement Authority and Bankruptcy Ombudsman
- Prison and Probation Service
- Tax Administration

SDG 10 is the eighth most frequently occurring one of the UN's Sustainable Development Goals in the sustainability reports for 2022, similarly to reports for 2021. This goal was identified by 13 organisations in their reports for 2021 and by 15 in their reports for 2022. SDG 10 accounted for 6.84% of all SDGs identified in sustainability reports for 2021 and for 6.20% of those identified in reports for 2022. On this reporting round, the goal was consequently identified more frequently in absolute numbers than in the previous reporting year, but its relative share decreased by 0.64 percentage points.

Goal 10 is further divided into ten Targets, which define in detail what reducing inequalities means. The following were the most frequently identified Targets in the sustainability reports:

10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.

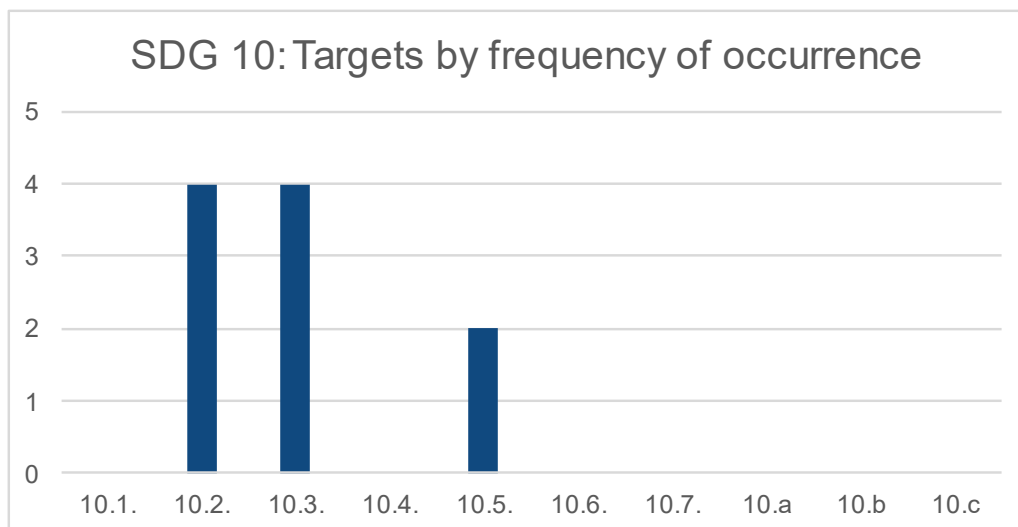
10.3 Ensure equal opportunity and reduce inequalities of outcome, including through eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and actions in this regard.

¹² Lafortune et al. 2022, pp. 128–129

¹³ Sachs et al. 2023, pp. 240–241

¹⁴ Sachs et al. 2023, pp. 240–241

Figure 19: SDG 10 Targets by frequency of occurrence



Highlights from measures and indicators described in the reports

Accessibility Library Celia surveyed the preferences of its customer groups regarding its book selection, including books for young adults, rainbow literature, Sámi-language literature and simple language books. As an **indicator**, it monitored the number of workshops or development days focusing on this topic in 2022.

The **Ministry of Justice** continued to work on its language climate project in 2022. The objective of this project is to strengthen cohesion between linguistic groups and improve the general language climate.

The **Criminal Sanctions Agency** develops services for women, young offenders and other special groups together with project partners. The objective is to facilitate prisoners' reintegration into society after completing their sentences. The Agency had almost 50 on-going project partnerships in 2022.

4.9 SDG 17: Partnerships for the Goals

Sustainable Development Goal 17 aims to strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development. Various monitoring instruments indicate that while moderate improvement has been observed in national progress towards this goal, some challenges need to be addressed before it can be achieved.¹⁵

The following 14 organisations identified in their sustainability reports for 2022 that they can contribute to achieving this goal:

- Accessibility Library Celia
- Crisis Management Centre Finland



¹⁵ Sachs et al. 2023, pp. 240–241; Lafortune et al. 2022, pp. 128–129

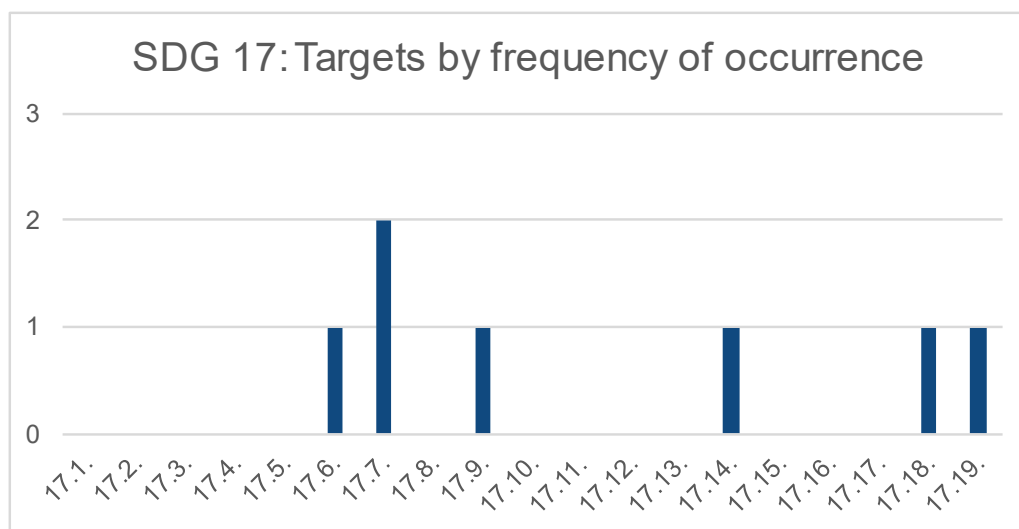
- Finnish Competition and Consumer Authority
- Finnish Meteorological Institute
- Finnish National Agency for Education
- Finnish Safety and Chemicals Agency
- Geological Survey of Finland
- Governing Body of Suomenlinna
- Ministry for Foreign Affairs
- Ministry of Finance
- Ministry of Social Affairs and Health
- National Archives of Finland
- Statistics Finland
- Tax Administration

SDG 17 is the ninth most frequently occurring one of the UN's Sustainable Development Goals in the sustainability reports for 2022, whereas it was the tenth in the reports for 2021. This goal was identified by 10 organisations in their reports for 2021 and by 14 in their reports for 2022. SDG 17 accounted for 5.26% of all SDGs identified in sustainability reports for 2021 and for 5.79% of those identified in reports for 2022. Consequently, its relative share of the identified goals increased by 0.52 percentage points. This goal was identified by both new organisations and those that have published reports before.

SDG 17 is further divided into nineteen Targets, which define in detail what strengthening cooperation and revitalizing the Global Partnership mean. The following was the most frequently identified Target in the sustainability reports:

17.7 Promote development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favorable terms, including on concessional and preferential terms, as mutually agreed.

Figure 20: SDG 17 Targets by frequency of occurrence



Highlights from measures and indicators described in the reports

The Finnish Meteorological Institute launched a development project with the Ukrainian Hydrometeorological Center in January 2022. The purpose of this project is to upgrade Ukraine's meteorological and warning services and improve personnel competence. Due to Russia's war of aggression, the project was suspended in spring 2022, and Ukrainian meteorologists worked in the Finnish Meteorological Institute's facilities in autumn 2022.

The **Governing Body of Suomenlinna** participates in organising a UNESCO volunteer programme camp in the fortification of Suomenlinna. The IOOI model (Input, Output, Outcome, Impact) is used as an **indicator** of the impact of the voluntary activities.

The **Tax Administration** participated in more than one hundred regularly meeting international working groups and projects in 2022. These cooperation forums included the OECD, EU, IOTA (Intra-European Organisation of Tax Administrations) and Nordisk Agenda, which is a Nordic forum. International forums work to promote the fight against the grey economy at the global level and other similar goals.

4.10 SDG 11: Sustainable Cities and Communities

Sustainable Development Goal 11 aims to make cities and human settlements inclusive, safe, resilient and sustainable. Various monitoring instruments indicate that this goal has been nationally achieved¹⁶, or moderate improvement has been observed in progress towards it¹⁷.



The following 11 organisations identified in their sustainability reports for 2022 that they can contribute to achieving this goal:

- Defence administration
- Finnish Heritage Agency
- Finnish Meteorological Institute
- Finnish Transport and Communications Agency Traficom
- Governing Body of Suomenlinna
- Housing Finance and Development Centre of Finland
- Ministry of Social Affairs and Health
- Ministry of Education and Culture
- Ministry of the Environment
- Ministry of Transport and Communications
- National Land Survey of Finland

SDG 11 is the tenth most frequently occurring one of the UN's Sustainable Development Goals in the sustainability reports for 2022, whereas it was the second one in the reports for 2021 together with SDG 17. This goal was identified by 10 organisations in their reports for 2021 and by 11 in their reports for 2022. SDG 11 accounted for 5.26% of all SDGs identified in sustainability reports for 2021 and for 4.55% of those identified in reports for 2022. On this reporting round, the goal consequently occurred slightly more frequently in absolute numbers than in the previous year, but its relative share decreased by 0.72 percentage points.

Goal 11 is further divided into ten Targets, which define in detail what promoting sustainable cities and communities means. The following were the most frequently identified Targets in the sustainability reports:

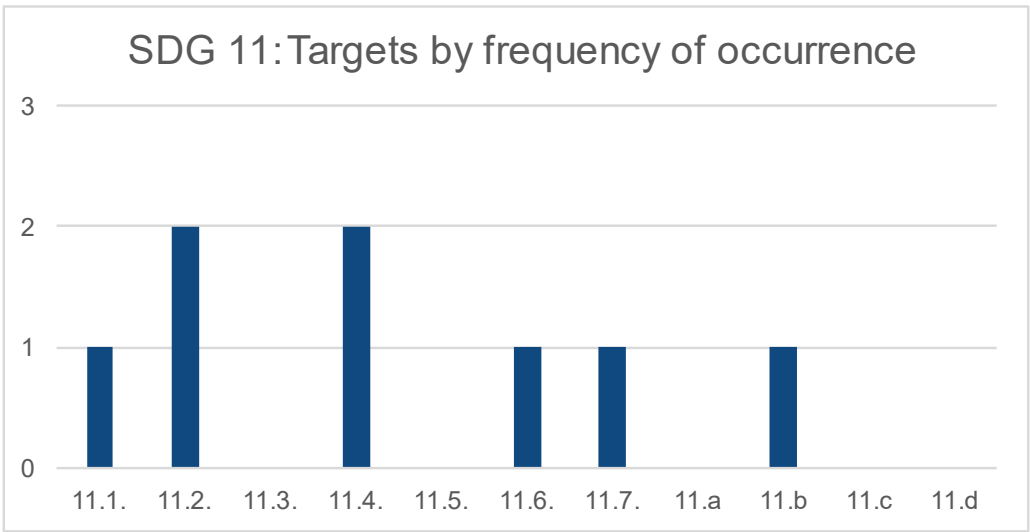
11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons.

¹⁶ Lafortune et al. 2022, pp. 128–129

¹⁷ Sachs et al. 2023, pp. 240–241

11.4 Strengthen efforts to protect and safeguard the world’s cultural and natural heritage.

Figure 21: SDG 11 Targets by frequency of occurrence



Highlights from measures and indicators described in the reports

The **Housing Finance and Development Centre of Finland** developed and directed housing advisory services as a new task in 2022. The aim was to make housing advisory services available to all municipal residents regardless of their form of housing and to reduce overdue rents, disruptions in housing and evictions.

The **Ministry of Transport and Communications** completed a pilot project aiming to illustrate the accessibility challenges of travel chains, in which persons with different disabilities tested public transport travel chains. The report was completed in autumn 2022, and user experiences will be used to improve the accessibility of public transport systems.

The work of the **Governing Body of Suomenlinna** on protecting cultural heritage is guided by the Suomenlinna management plan prepared using participatory methods. As an **indicator** of the progress of this work, the implementation rate of the management plan's action plan is monitored: out of the 17 measures scheduled for 2022, six measures were fully implemented.

The **Finnish Heritage Agency** launched a multi-annual project titled *Cultural environment work and sustainability* in 2022 with the aim of supporting sustainable work on cultural environments.

4.11 SDG 4: Quality Education

Sustainable Development Goal 4 aims to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. Various monitoring instruments indicate that this goal has been achieved nationally, but the progress is stagnating for the time being.¹⁸



The following nine organisations identified in their sustainability reports for 2022 that they can contribute to achieving this goal:

- Academy of Finland
- Accessibility Library Celia
- Finnish Heritage Agency
- Finnish National Agency for Education
- Ministry for Foreign Affairs
- Ministry of Education and Culture
- National Archives of Finland
- Regional State Administrative Agency
- Statistics Finland

SDG 4 is the eleventh most frequently occurring one of the UN's Sustainable Development Goals in the sustainability reports for 2022, as it also was in the reports for 2021. This goal was identified by nine organisations in the sustainability reports for both 2021 and 2022. SDG 4 accounted for 4.74% of all SDGs identified in sustainability reports for 2021 and for 3.72% of those identified in reports for 2022. The relative share of this goal has decreased by 1.02 percentage points. The decrease is due to the fact that, while the number of organisations that identified this goal has remained the same, other goals were identified more frequently in 2022.

In addition to the organisations that identified SDG 4, there are probably others that promote or ensure the realisation of quality education, at least indirectly. In these cases, other goals may have been prioritised, in particular because SDG 4 is assessed as having been achieved nationally.

Goal 4 is further divided into ten Targets, which define in detail what promoting quality education means. The following were the most frequently identified Targets in the sustainability reports:

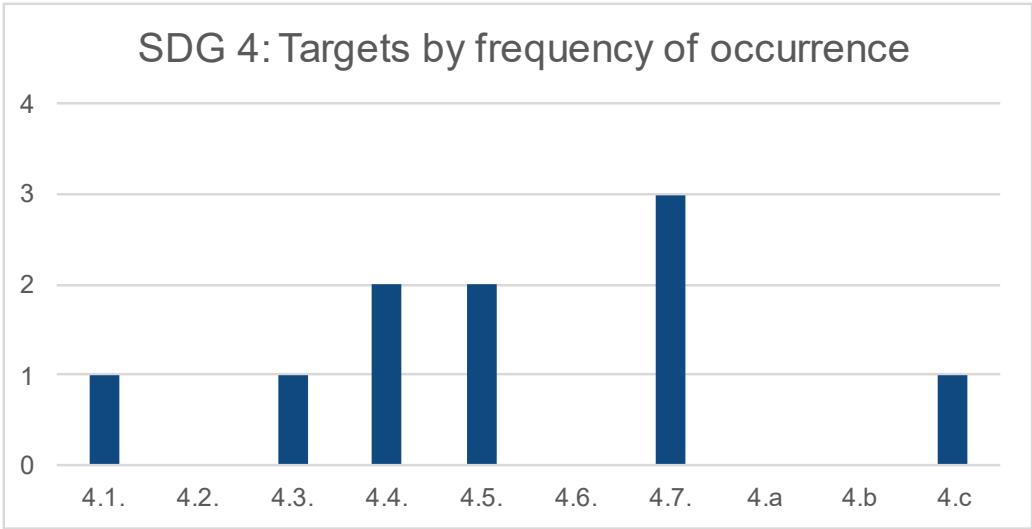
4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.

4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples, and children in vulnerable situations.

4.7 By 2030 ensure all learners acquire knowledge and skills needed to promote sustainable development, including among others through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship, and appreciation of cultural diversity and of culture's contribution to sustainable development.

¹⁸ Sachs et al. 2023, pp. 240–241; Lafortune et al. 2022, pp. 128–129

Figure 22: SDG 4 Targets by frequency of occurrence



Highlights from measures and indicators described in the reports

The **Finnish National Agency for Education** reports that a module on *Climate responsible action* (scope 15 competence points) was added to the vocational upper secondary qualifications that entered into force in August 2022. The Finnish National Agency for Education has offered teachers support in delivering the new study module, for example by organising a webinar on the topic.

The **National Archives of Finland** is part of the Finnish research infrastructure, which also lays the foundation for quality education. As **indicators**, the National Archives of Finland monitors the number of document units delivered to the reading room, the number of information requests processed, and the number of visits to the reading room.

Statistics Finland participated in producing 15 different sets of educational statistics in 2022. Statistics Finland **measures** the progress of studies using three statistical datasets: the monitoring focuses on dropping out of education, the progress of new students' studies, and students' employment during their studies.

The **Ministry of Education and Culture** granted nearly EUR 58 million in discretionary government grants in October 2022 to offset the impact of the COVID-19 epidemic on early childhood education and care as well as pre-primary and basic education.

4.12 SDG 15: Life on Land

Sustainable Development Goal 15 aims to protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, halt and reverse land degradation and halt biodiversity loss. Various monitoring instruments indicate that, whereas significant challenges are associated with the national achievement of this goal¹⁹, moderate improvement has also been observed in progress towards it²⁰. The national challenges are associated with such issues as the conservation status of high biodiversity value sites and halting development that causes species and habitats to become endangered.²¹



The following six organisations identified in their sustainability reports for 2022 that they can contribute to achieving this goal:

- Defence administration
- Finnish Customs
- Finnish Environment Institute
- Finnish Food Authority
- Ministry of the Environment
- Natural Resources Institute Finland

SDG 15 is the twelfth most frequently occurring one of the UN's Sustainable Development Goals in the sustainability reports for 2022, whereas it was the third in the reports for 2021. This goal was identified by three organisations in their reports for 2021 and by six in their reports for 2022. SDG 15 accounted for 1.58% of all SDGs identified in sustainability reports for 2021 and for 2.48% of those identified in reports for 2022. The year-on-year change is 0.90 percentage points which is, above all, explained by new reporting organisations having identified their impact on achieving this goal.

In addition to the organisations that identified this goal, there probably are others that have at least an indirect impact on life on earth. However, such organisations did not assess their impact on the achievement of this goal significant, which is why, in keeping with the State Treasury's framework, the goal was not included in the sustainability report. It is additionally possible that organisations consider they primarily have an impact on this goal through the ecological footprint of their work. Consequently, the actions were not reported within the framework of the selected SDGs, and SDG 15 is not highlighted in the section describing the handprint.

SDG 15 is further divided into twelve Targets, which define in detail what promoting life on land means. The following was the most frequently identified Target in the sustainability reports:

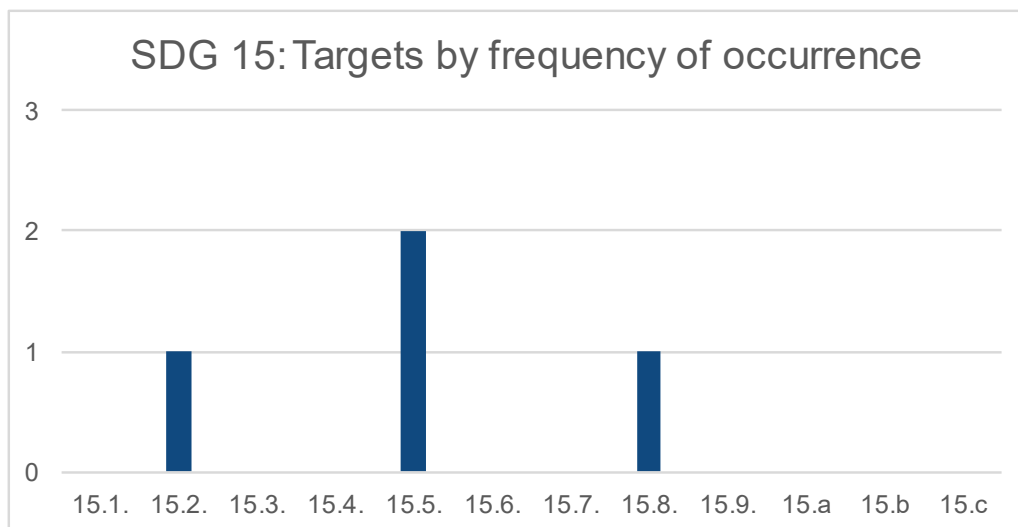
15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species.

¹⁹ Lafortune et al. 2022, pp. 128–129

²⁰ Sachs et al. 2023, pp. 240–241

²¹ Sachs et al. 2023, pp. 240–241; Lafortune et al. 2022, pp128–129; Prime Minister's Office 2020, pp128–129

Figure 23: SDG 15 Targets by frequency of occurrence



Highlights from measures and indicators described in the reports

The **Natural Resources Institute Finland** produced evidence-based solutions to mitigating biodiversity loss in the land use sector in the form of a position paper in 2022. As an **indicator**, the Natural Resources Institute Finland monitors the number of policy recommendations and articles related to SDG 15 themes and the availability of articles on public platforms.

In cooperation with various authorities, the **Finnish Customs** supervises the imports of products of animal and plant origin from outside the EU and in EU internal traffic. The aim of the supervision is to prevent the spread of diseases of plant and animal origin. As an **indicator**, the Customs monitors the numbers and proportions of various inspections and the number of products taken into custody.

The **Finnish Food Authority** carried out a project titled LUMO, which produced practical information on biodiversity promotion on farms. Two information packages were published, and stakeholder events were organised on the project. The Finnish Food Authority communicated about the project on its social media channels, reaching 400,000 people in total.

4.13 SDG 6: Clean Water and Sanitation

Sustainable Development Goal 6 aims to ensure availability and sustainable management of water and sanitation for all. Various monitoring instruments indicate that moderate improvement has been observed in national progress towards this goal.²²

The following five organisations identified in their sustainability reports for 2022 that they can contribute to achieving this goal:

- Finnish Environment Institute



²² Sachs et al. 2023, pp. 240–241; Lafortune et al. 2022, pp. 128–129

- Geological Survey of Finland
- Ministry of Social Affairs and Health
- Ministry of the Environment
- National Supervisory Authority for Welfare and Health Valvira

SDG 6 is the thirteenth most frequently occurring one of the UN's Sustainable Development Goals in the sustainability reports for 2022, whereas it was the fourteenth in the reports for 2021. This goal was identified by three organisations in their reports for 2021 and by five in their reports for 2022. SDG 6 accounted for 1.58% of all SDGs identified in sustainability reports for 2021 and for 2.07% of those identified in reports for 2022. The year-on-year change is 0.49 percentage points which, as in the case of SDG 15, is explained by the fact that new reporting organisations have identified their impact on achieving SDG 6.

In addition to the organisations that identified this goal, there probably are others that have at least an indirect impact on the goal of clean water and sanitation. However, such organisations did not identify that they can make a significant impact on achieving this goal, which is why, in keeping with the State Treasury's framework, the goal was not included in the sustainability report. It is additionally possible that organisations consider they can primarily have an impact on this goal through the ecological footprint of their work, and the goal of clean water and sanitation is consequently not highlighted in the section on the handprint.

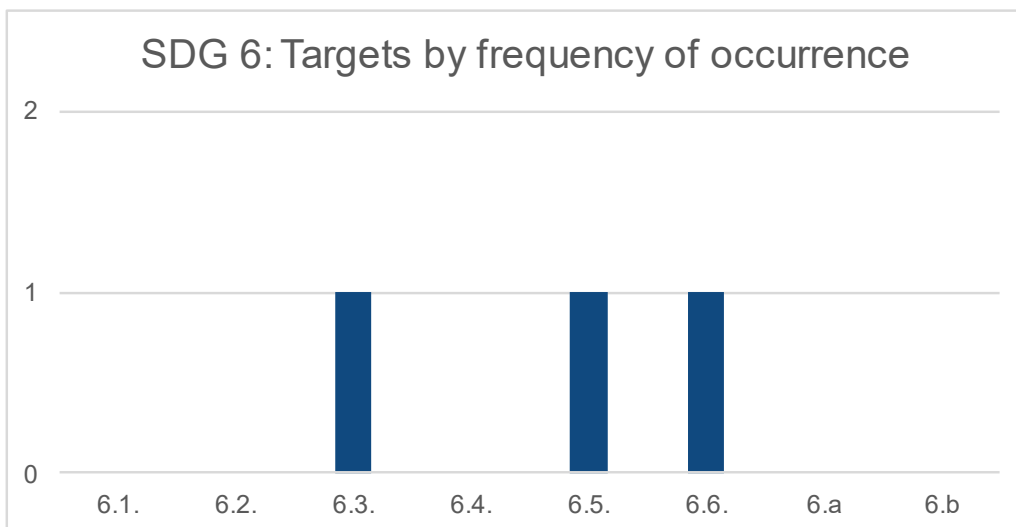
SDG 6 is further divided into eight Targets, which define in detail what promoting the availability of clean water and sanitation means. The following were the most frequently identified Targets in the sustainability reports:

6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.

6.5 By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate.

6.6 By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes.

Figure 24: SDG 6 Targets by frequency of occurrence



Highlights from measures and indicators described in the reports

The **Finnish Environment Institute** monitors the volume and status of water and produces and compiles Finland's national indicator data related to SDG 6. In 2022, the Finnish Environment Institute supported the development of water quality monitoring in several countries by promoting projects in Kyrgyzstan, Colombia and Nepal, among others.

Each year, the **Geological Survey of Finland** conducts approx. ten structural surveys of groundwater areas, which are used by the authorities and water utilities for water supply planning, land use planning and risk assessments of contaminated areas. As an **indicator**, the Geological Survey of Finland monitors the number of projects that contribute to SDG 6 achievement (41 projects in 2022).

4.14 SDG 7: Affordable and Clean Energy

Sustainable Development Goal 7 aims to ensure access to affordable, reliable, sustainable and modern energy for all. Various monitoring instruments have assessed this goal as nationally achieved.²³

The following five organisations identified in their sustainability reports for 2022 that they can contribute to achieving this goal:

- Energy Authority
- Geological Survey of Finland
- Housing Finance and Development Centre of Finland
- Ministry of Economic Affairs and Employment
- Radiation and Nuclear Safety Authority



SDG 7 is the fourteenth most frequently occurring one of the UN's Sustainable Development Goals in the sustainability reports for 2022, whereas it was the twelfth in the reports for 2021. This goal was identified by five organisations in the sustainability reports for both 2021 and 2022. SDG 7 accounted for 2.63% of all SDGs identified in sustainability reports for 2021 and for 2.07% of those identified in reports for 2022. The relative share of this goal has consequently decreased by 0.57 percentage points. This decrease is due to the fact that, while the absolute number of organisations that identified this goal has remained the same, other goals were identified more frequently in reporting year 2022.

The relatively low number of organisations that identified SDG 7 can be interpreted from several perspectives. Firstly, the content of SDG 7 is very specific, which also limits the number of organisations that have a significant impact on achieving it. Secondly, while other organisations are also likely to have at least an indirect impact on the achievement of this goal, they may have prioritised other goals because Goal 7 is assessed as nationally achieved. It is additionally possible that organisations mainly influence the achievement of this goal through the energy solutions of their premises, for example, and energy issues are discussed in connection with the ecological footprint.

SDG 7 is further divided into five Targets, which define in detail what promoting the availability of affordable and clean energy means. The following were the most frequently identified Targets in the sustainability reports:

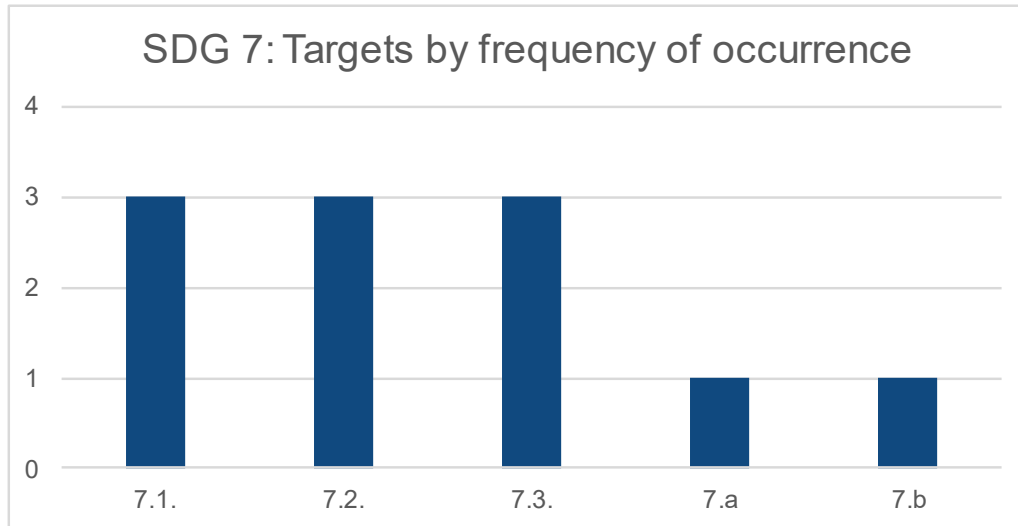
²³ Sachs et al. 2023, pp. 240–241; Lafortune et al. 2022, pp. 128–129

7.1 By 2030, ensure universal access to affordable, reliable, and modern energy services for all.

7.2 Increase substantially the share of renewable energy in the global energy mix by 2030.

7.3 Double the global rate of improvement in energy efficiency by 2030.

Figure 25: SDG 7 Targets by frequency of occurrence



Highlights from measures and indicators described in the reports

The Radiation and Nuclear Safety Authority supervises the use and safety of nuclear energy in Finland. Drafting the Nuclear Energy Act update was a key element in the Radiation and Nuclear Safety Authority's efforts to promote the achievement of SDG 7 in 2022.

The **Energy Authority** is responsible for the implementation of EU and national renewable energy policy in Finland. As an **indicator**, the Energy Authority monitors the total share of energy from renewable sources in Finland's final consumption.

4.15 SDG 14: Life Below Water

Sustainable Development Goal 14 aims to conserve and sustainably use the oceans, seas and marine resources for sustainable development. Various monitoring instruments indicate that moderate improvement has been observed in national progress towards this goal.²⁴ However, nutrient loading and eutrophication in coastal waters persist as nationally identified challenges.²⁵

The following five organisations identified in their sustainability reports for 2022 that they can contribute to achieving this goal:

- Finnish Border Guard
- Finnish Environment Institute SYKE



²⁴ Sachs et al. 2023, pp. 240–241; Lafortune et al. 2022, pp. 128–129

²⁵ Prime Minister's Office 2020, pp. 128–129

- Governing Body of Suomenlinna
- Ministry of the Environment
- Natural Resources Institute Finland

SDG 14 is the fifteenth most frequently occurring one of the UN's Sustainable Development Goals in the sustainability reports for 2022, as it also was in the reports for 2021. This goal was identified by two organisations in their reports for 2021 and by five in their reports for 2022. SDG 14 accounted for 1.05% of all SDGs identified in sustainability reports for 2021 and for 2.07% of those identified in reports for 2022. The year-on-year change is 1.01 percentage points which is, above all, explained by new reporting organisations having identified their impact on achieving this goal.

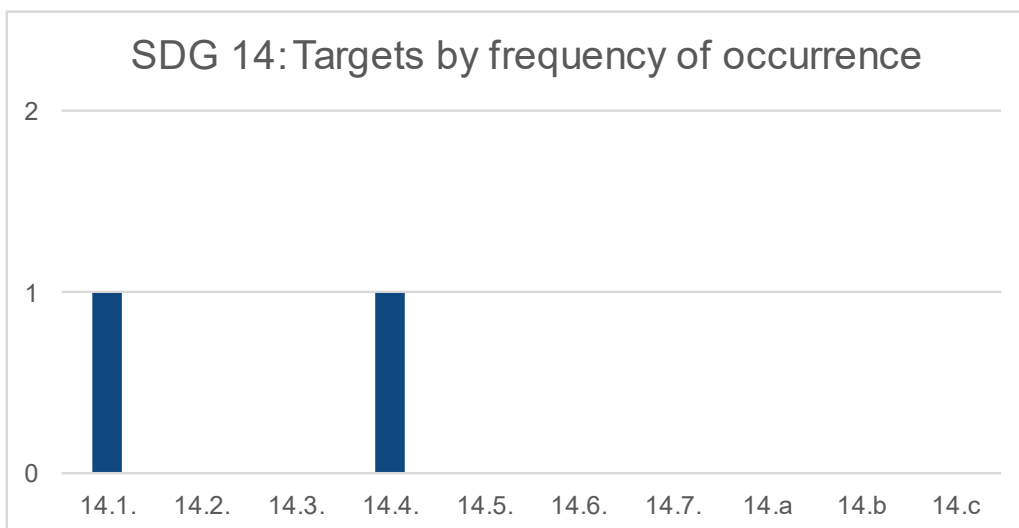
In addition to the organisations that identified this goal, there probably are others that have at least an indirect impact on life under water. Such organisations did not find that they can have a significant impact on achieving this goal, which is why, in keeping with the State Treasury's framework, it was not included in the sustainability report. It is also possible that organisations primarily influence the achievement of this goal through the ecological footprint of their activities, and it is consequently natural that the goal of life under water is not emphasised in the section describing the handprint. Protecting and promoting life under water may be seen as a goal that requires targeted substance knowledge.

SDG 14 is further divided into ten Targets, which define in detail what promoting life under water means. The following were the most frequently identified Targets in the sustainability reports:

14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, particularly from land-based activities, including marine debris and nutrient pollution.

14.4 by 2020, effectively regulate harvesting, and end overfishing, illegal, unreported and unregulated (IUU) fishing and destructive fishing practices and implement science-based management plans, to restore fish stocks in the shortest time feasible at least to levels that can produce maximum sustainable yield as determined by their biological characteristics.

Figure 26: SDG 14 Targets by frequency of occurrence



Highlights from measures and indicators described in the reports

The **Ministry of the Environment** is responsible for granting EU funding to gypsum treatment projects in catchments. In 2022, gypsum treatment was extended to cover all fields suitable for it in coastal areas. The Ministry of the Environment's **indicator** shows that support applications were received regarding 38,000 hectares of arable land, and gypsum treatment was carried out over approx. 27,000 hectares in autumn 2022.

The **Border Guard** has improved its preparedness for environmental damage prevention by ordering ten containers of marine pollution response equipment in 2022. The Border Guard's **indicators** for measuring the marine pollution response performance were updated in 2022: the monitoring focuses on preparedness to combat oil and chemical spills, the number of supervisory inspections carried out, and the number of key national and international exercises.

4.16 SDG 1: No Poverty

Sustainable Development Goal 1 calls for an end to poverty in all its forms everywhere. Various monitoring instruments indicate that this goal has been achieved nationally, but the progress is stagnating for the time being.²⁶

The following four organisations identified in their sustainability reports for 2022 that they can contribute to achieving this goal:

- Arts Promotion Centre Finland
- Financial Stability Authority
- Ministry of Social Affairs and Health
- National Enforcement Authority and Bankruptcy Ombudsman



SDG 1 is the second least frequently occurring SDG in the sustainability reports for 2022, while it occurred the least often in the reports for 2021. This goal was identified by one organisation in its report for 2021 and by four in their reports for 2022. SDG 1 accounted for 0.53% of all SDGs identified in sustainability reports for 2021 and for 1.65% of those identified in reports for 2022. The relative number of occurrences has consequently increased by 1.13 percentage points. This goal was identified by both new organisations and those who have been reporting before.

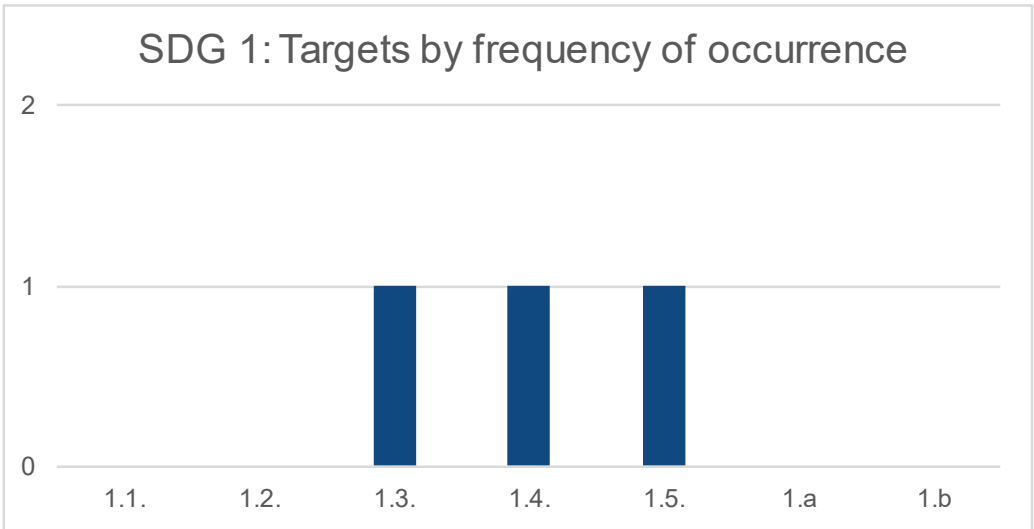
In both reporting years, poverty (SDG 1) and hunger (SDG 2) were identified the least often. As with other less frequently occurring SDGs, it is likely that in addition to the organisations that identified this goal, there probably are others that influence the achievement of the goal through their activities, at least indirectly. However, these organisations did not necessarily identify that they can have a significant impact on achieving this goal, which is why, in keeping with the State Treasury's framework, it was not included in the sustainability report. In addition, SDG 1 is assessed as nationally achieved, and the organisations may consequently have prioritised in their reports goals to which their activities have a clearer link and the promotion of which is more urgent in the national context.

Goal 1 is further divided into seven Targets, which define in detail what ending poverty means. The following were the most frequently identified Targets in the sustainability reports:

²⁶ Sachs et al. 2023, pp. 240–241; Lafortune et al. 2022, pp. 128–129

- 1.3** Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable.
- 1.4** By 2030, ensure that all men and women, particularly the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership, and control over land and other forms of property, inheritance, natural resources, appropriate new technology, and financial services including microfinance.
- 1.5** By 2030 build the resilience of the poor and those in vulnerable situations, and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters

Figure 27: SDG 1 Targets by frequency of occurrence



Highlights from measures and indicators described in the reports

The **Financial Stability Authority** was given a new task in 2022 related to safeguarding the security of supply of daily payments in the event of serious incidents and emergencies in society. As an **indicator**, the Financial Stability Authority monitors financial losses caused by incidents affecting the financial system in relation to Finland's GDP.

The **Arts Promotion Centre Finland** continued in 2022 the Fair Art campaign, the aims of which include improving artists' livelihoods. As an **indicator** for promoting the achievement of SDG 1, the Arts Promotion Centre Finland monitors the trend in salaries and fees paid to artists.

4.17 SDG 2: Zero Hunger

Sustainable Development Goal 2 aims to end hunger, achieve food security and improved nutrition and promote sustainable agriculture. Various monitoring instruments



indicate that attaining this goal at the national level poses significant challenges. In particular, the national challenges relate to the prevalence of overweight and a high level of consumption of energy-intensive animal products.²⁷

The following three organisations identified in their sustainability reports for 2022 that they can contribute to achieving this goal:

- Finnish Food Authority
- Finnish Medicines Agency Fimea
- Natural Resources Institute Finland

SDG 2 is the least frequently occurring SDG in the sustainability reports for 2022, whereas it was the second least occurring one in the reports for 2021. This goal was identified by two organisations in their reports for 2021 and by three in their reports for 2022. SDG 2 accounted for 1.05% of all SDGs identified in sustainability reports for 2021 and for 1.65% of those identified in reports for 2022. The relative number of identifications has consequently increased by 0.19 percentage points.

In both reporting years, goals relating to poverty (Goal 1) and hunger (Goal 2) were identified the least often. As with other less frequently occurring SDGs, it is likely that in addition to the organisations that identified this goal, there probably are others that influence the achievement of the goal through their activities, at least indirectly. However, these organisations did not necessarily identify that they can have a significant impact on achieving this goal, which is why, in keeping with the State Treasury's framework, it was not included in the sustainability report. It may be difficult to identify a direct impact on SDG 2, especially if the organisation's work is not associated with food production. It should be noted, however, that Finland's national challenges in achieving the goal are linked to food consumption practices rather than to traditional food production.

SDG 2 is further divided into eight Targets, which define in detail what ending hunger and promoting food security mean. The following were the most frequently identified Targets in the sustainability reports:

2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations including infants, to safe, nutritious and sufficient food all year round.

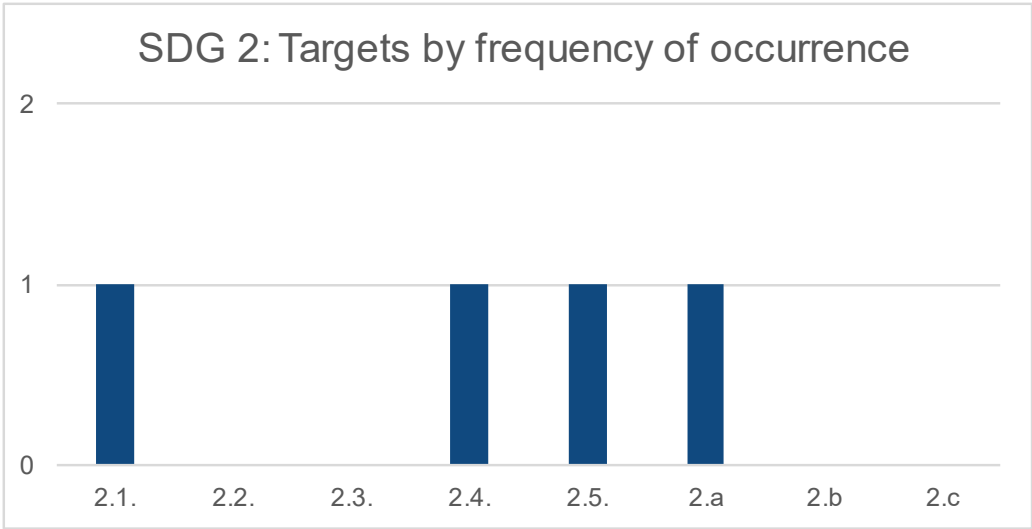
2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters, and that progressively improve land and soil quality.

2.5 By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed.

2.a Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development, and plant and livestock gene banks to enhance agricultural productive capacity in developing countries, in particular in least developed countries.

²⁷ Sachs et al. 2023, pp. 240–241; Lafortune et al. 2022, pp. 128–129

Figure 28: SDG 2 Targets by frequency of occurrence



Highlights from measures and indicators described in the reports

In a synthesis report published in 2022, the **Natural Resources Institute Finland** examined the nutrient needs of Finnish food production and the possibilities of replacing imported fertilisers. The importance of this topic for efforts to develop socially sustainable food systems was also stressed as Russia’s war of aggression was launched and imports of the key raw material for nitrogen fertilisers from Russia stopped.

The National Nutrition Council, which operates within the **Finnish Food Authority**, published a website for promoting nutritional health in 2022. This service was set up to support the municipalities’ and wellbeing services counties’ work.

5 Central government's footprint

The State Treasury recommends that the sustainability reports describe how the organisation has addressed the footprint of its activities. The footprint can be examined at least from an ecological, social and economic perspective, as recommended in the State Treasury's guidelines. It is essential that the sustainability reports address the part of the activities' footprint that the organisation can influence through its work and choices. For example, many organisations lease their premises, in which case the leaseholder has less influence over the direct ecological impacts of the premises than the owner.

5.1 Central government's direct impacts on the operating environment

The organisations examine the footprint of their activities as a separate section in 87% of the sustainability reports included in this summary.

Central government organisations have also found ways to gauge the impacts of their footprint, develop their activities and set goals for the future in their reports.

When reporting on their footprint, organisations should understand that the activities they examine are often linked to several dimensions of the footprint. While facilities, for example, are usually placed under the heading of ecological footprint, the choices associated with premises may additionally have clear links to social and economic responsibility. Travel has traditionally also been included in the ecological footprint, but it may also be connected to social wellbeing and, consequently, the social footprint.

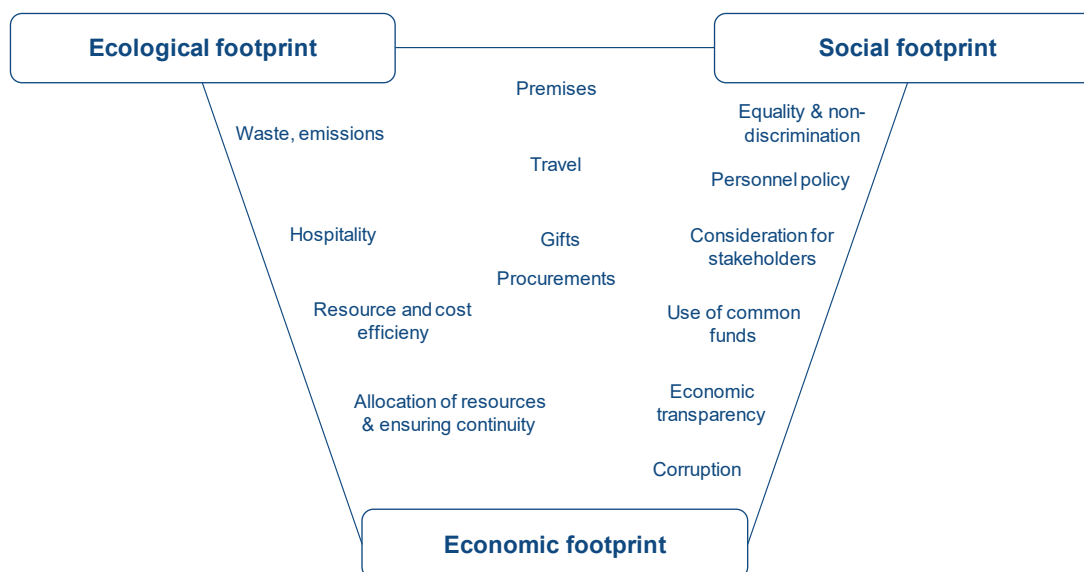
Highlight from the sustainability report of the Ministry of the Environment:

"While the framework for remote participation was also developed in international forums during the COVID-19 pandemic, officials still need to travel and attend negotiation meetings, in particular, in person. At larger meetings, simultaneous negotiations on various aspects of the agreement process usually go on from morning till evening, which is why it is important that experts and accountable officials representing each area are present. In addition to negotiations, officials participate in intra-EU co-ordination meetings and similar to discuss and decide on the EU's negotiating positions. After the pandemic, some processes still offer the possibility of remote participation, which means that all experts need not travel and physically attend the negotiations. Some experts can follow the negotiations remotely and support the work of the negotiating officials who are physically present from Finland. However, remote participation in negotiations is never as efficient as being present in person, as shared understanding and trust between the parties are also created through discussions in hallways, at lunch and outside official negotiation rooms. It is consequently important that enough officials are sent to the negotiations to optimally promote the attainment of Finland's and the EU's objectives.

The linkages may mean that efforts to promote one footprint dimension may sometimes lead to a negative impact on responsibility in another. For example, measures taken on ecological grounds on premises, travel and catering may sometimes have a negative impact on social well-being and thus affect the social footprint. This is why measures taken to improve ecological sustainability should also be examined comprehensively from the perspective of social and economic impacts – and vice versa.

The three-dimensional framework shown in Figure 29 is one way of examining factors affecting the ecological, social and economic footprint. The three dimensions describe the interdependence of the factors, in other words their links to the different footprint dimensions. Procurement, for instance, often affects every aspect of the footprint, whereas waste and emissions have the greatest impact on the ecological footprint. The three-dimensional framework below is only one way of analysing the different factors of the ecological, social and economic footprint and their relationships with each other.

Figure 29: Three-dimensional framework for ecological, social and economic footprint



By examining the organisation's footprint comprehensively from the perspective of ecological, social and economic impacts alike, the organisation can justify the operating methods it has selected to stakeholders and the readers of the sustainability report.

Highlight from the sustainability report of the Finnish courts:

"Key factors that enable us to achieve emissions reductions and consequently a smaller carbon footprint include at least the premises and reducing travel. Regarding facilities, however, it should be noted that their purposes and users determine the types of facilities and solutions needed."

"In 2022, premises accounted for approx. 12% of the Finnish courts' operating expenses. The independent status of courts should be appropriately accounted for in strategic steering relating to premises. Above all, the premises must enable citizens to understand that they are using the services of a court. The design of court facilities should be based on the courts' operational needs, ensuring access to the courts. It is also important to consider the sensitivity of court proceedings as well as the needs of the parties to the proceedings and also of special groups, especially when designing facilities and access routes. Staff facilities should support the activities; they must be fit for purpose, for example when it comes to processing confidential matters."

Towards centralised footprint data collection

The purpose of the sustainability reporting framework is to guide central government organisations to focus on ways in which they can have the most significant impact on promoting sustainable development in their sustainability and responsibility reporting work. The most significant impact is usually achieved through the handprint of the activities, in other words the way organisations' core activities are carried out and the choices that are made as part of them. While the impact achieved through reducing the footprint is often more limited, it is still important for organisations to account for the footprint of their activities.

The State Treasury's guidelines refer to efforts to centralise the collection of central government footprint data to a public information platform. Many of the datasets measuring the footprint of central government organisations' activities are the responsibility of, or administrated by, government actors, and a large share are consistent across organisational boundaries. Centralised collection of footprint data would be justified as it would facilitate organisations' reporting work and, on the other hand, make it possible to compare their footprint data.

Commissioned by the Ministry of Finance, the State Treasury assessed the emissions generated by the central government in 2020 and 2021. While the estimate of the emissions was published on the [exploreadministration.fi website](https://www.valtioraportit.fi) in June 2023, it is only intended for official use for the time being. Above all, the purpose of the emission estimate is to produce an overview of the emissions generated by the central government, rather than to examine the activities of individual organisations in detail. This has also affected the implementation method selected for the assessment. The estimate is based on central government accounting data and emission factors calculated by the Finnish Environment Institute using the ENVIMAT method. The emission factors are obtained by estimating the average volume of emissions (kg CO₂-eq.) per one euro spent on a given product category. The emission estimate can be examined at the level of the central government as a whole or that of administrative branches. The State Treasury will explore the possibilities of expanding the centralised collection of footprint data in the future together with the Ministry of Finance and government actors.

5.2 Ecological footprint

Ecological footprint is the most frequently identified and reported dimension. This is probably influenced by the fact that the ecological footprint has traditionally been the best-known theme in the field of sustainability and responsibility – for example, almost everyone is familiar with the concepts of *carbon footprint* and *emissions*, regardless of their organisation, job description or sector.

Ecological footprint is discussed in 84% of the sustainability reports.

Highlight from Valtori's sustainability report:

"We hand over monitors owned by us to a charity when they have reached the end of their life cycle. This way, further use can be found for them, and we also save the central government's funds by avoiding the charges for recycling the devices."

The themes of procurement, premises, waste and travel are often associated with the ecological footprint. Organisations have in many cases already been collecting data on these themes. In terms of the ecological footprint, extensive support in form of sparring is available from various actors, as the factors affecting the ecological footprint are very similar across all administrative branches, and common practices exist in central government, for example regarding travel.

Highlight from the sustainability report of Palkeet:

"Business travel in central government is guided by the government's travel strategy and the collective agreement for the part of reimbursing government officials' travel expenses. The collective agreement sets the marginal conditions for travel cost reimbursement and emphasises the following aspects:

- The most inexpensive mode of travel for the government. As a basic premise, public transport has been considered the most affordable mode of travel. Driving a private car and receiving a kilometre allowance is rarely the most affordable option, and flying, in particular, has traditionally been an expensive way of travelling. Palkeet has always followed a cost-conscious policy and, for example, we have strongly guided our employees to use trains for business travel. Rental cars have also been a preferred choice when driving is necessary, for example for schedule-related reasons.

- Environmental awareness. Palkeet has systematically striven to reduce emissions from travel. We have been monitoring the extent of travel, modes of travel and the resulting emissions for a number of years. We have paid particular attention to permissions to use private cars and reducing air travel. In these areas, we have achieved significant savings and emissions reductions. It should be noted that sometimes a slower mode of travel entails additional costs as the travel time increases and, for example, overnight stays are necessary.

The overall cost-effectiveness is consequently assessed from the perspectives of efficient use of working hours, costs and environmental responsibility.

- Safety of travel.

In addition to the other perspectives discussed above, the updated government travel strategy also emphasises travellers' well-being as well as reducing the stress caused by travel and promoting recovery. The best way to reduce the stress of travel is reducing or moderating the amount of travel individuals undertake. A secondary way is choosing modes of travel from the perspective of reducing stress. Travel amounts can be influenced by drafting a common policy on remote and face-to-face meetings for government organisations."

In the future, it may be possible to expand the actions and descriptions relating to the ecological footprint. Because of the interdependencies between the different footprint dimensions, the factors affecting the ecological footprint may not be completely straightforward. For example, some organisations have identified that the preference for remote work and digitalisation is partly due to both emissions reduction targets and changes in the operating culture. This means that remote work practices have impacts on not only the ecological footprint but also the social footprint, for example through personnel well-being. In addition, digital tools and working methods also have emission-generating effects, which may have sometimes been taken into account in the description of the organisation's work.

Highlight from the sustainability report of the Finnish courts:

"As a result of the pandemic, it has been noted that training and meetings, for example, can be organised remotely or as hybrid implementations, which definitely reduces travel. The possibility of working remotely reduces emissions from commuting. However, climate change mitigation has been a by-product resulting from exceptional circumstances rather than an actual objective. Remote meetings are preferred, and the courts have also made use of remote connections in international contexts, saving on emissions from air travel. This is something that we plan to continue."

The ecological footprint and the factors affecting it may need to be considered from increasingly diverse perspectives in the future. For example, organisations may also have an impact on the ecological footprints of other parties.

Highlight from Statistics Finland's sustainability report:

"During the pandemic, we proposed that the physical meetings of the statistical office of the EU Eurostat be replaced by remote meetings. This will also reduce the need for travel in the future."

5.3 Social and cultural footprint

The social footprint is the second most frequently identified dimension of the footprint. In particular, themes related to personnel well-being have been associated with the social footprint. The social footprint additionally includes promotion of equality and non-discrimination, cooperation with stakeholders and the employer image.

The social footprint is discussed in 58% of the sustainability reports.

Highlight from Business Finland's sustainability report:

"In 2022, Business Finland Oy promoted equality especially from the perspective of equal pay. The pay equality work that started in 2021, was continued in 2022 by distributing a new equality pay on Business Finland Oy. In 2022, the review was also extended to the global network, where a special target group consisted of those roles whose content had been clarified in the early part of the

year. Based on the salary data, pay differences, that were not directly explained by differences in job difficulty, educational level or work experience were identified. Of the limited group under review, 50 people (12 men, 38 women) were identified, whose salary did not correspond to their skills and experience. They received a separate equal pay raise starting from December 2022. Work on equal pay will continue in the coming years.

The Funding Agency has not identified similar unexplained pay gaps in connection with the salary survey it conducted in connection with its equality plan."

The social footprint factors are something organisations often have in common, regardless of their sector or remit. Organisations often use similar datasets, data and sources to describe their social footprint. For example, the central government's annual personnel survey, VMBaro, is an important source of information for examining the social footprint in many reports.

While organisations increasingly identify their cultural footprint, it is still quite poorly known as a concept and in terms of its content. The cultural footprint is not mentioned in the State Treasury's framework, but organisations can also describe this aspect of their footprint if they so wish. It may be appropriate to include this perspective in the report especially if the activities have a strong impact on cultural sustainability.

The cultural footprint is discussed little in central government organisations' sustainability reports. The Arts Promotion Centre Finland describes in its report the work of its recently established Sustainable development team to account for its cultural footprint.

Highlight from Arts Promotion Centre Finland's sustainability report:

"The team clarifies the concept of cultural sustainability within the agency, including what it covers and Taika's expertise in this area. We collaborate with diversity experts and communicate the theme on the agency's intranet and internet."

5.4 Economic footprint

In the central government context, the economic footprint is the least often identified footprint dimension. The economic footprint is influenced by a broad range of factors that have strong links with the organisation's sustainability and responsibility work. They include the use of resources in relation to their amount and the appropriate and lawful use of common funds, which is significant in the public administration context. In measures aiming to strengthen sustainability and responsibility, for example, care should be taken not to jeopardise the organisation's ability to carry out its statutory task that promotes the good of society or possibilities to also promote sustainable development in the future.

The fact that the characteristics of the economic footprint differ somewhat in the contexts of central government and the private sector may also hamper the identification of the economic footprint. For example, while the tax footprint is something that companies often include in their corporate responsibility reporting, it is less relevant in the central government context.

The economic footprint is discussed in 38% of the sustainability reports.

Highlight from the National Land Survey's sustainability report:

"The productivity calculation gives the broadest possible overview of the productivity of the production operations of the National Land Survey of Finland. The calculation is performed in cooperation with the Finnish Government Shared Services Centre for Finance and HR (Palkeet) in accordance with Statistics Finland's model using two-year comparison. Productivity information is used to evaluate the efficiency of operations and to plan and initiate corrective measures."

The productivity of work fell by 1.7% in 2022, as input grew more than the output generated. A lot of new personnel were recruited to the National Land Survey of Finland, and the number of person-years increased by 7.9% from the previous year. Compensatory recruitments were also made. The induction phase of the new personnel reduces the productivity of the work until the operations stabilise.

Total productivity decreased by 2.9% in 2022. The development of the output was not sufficient to compensate for the impact of the cost development. In addition to the rapid rise in the general price level, the result was affected by investments in information system development. The deployment phase of the systems generates higher costs than what the benefits are at the same time. The situation will stabilise in the future when the benefits can be fully utilised.”

Some of the factors affecting the economic footprint have a dual role. In this context, this means that economic factors enable many actions in other areas of sustainable development, while the economic footprint reflects the responsibility of the organisation's activities in the same way as the ecological and social footprints.

6 Sustainability reporting changes over time

6.1 Perspectives on the sustainability reporting framework

Ideas and wishes concerning an update of the sustainability reporting framework have come up in the Sustainability network²⁸ from time to time. No updates of the guidelines are currently on the cards, as the current guidelines create a framework for compiling sustainability reports while giving organisations rather free hands to draw up their reports as they see fit.

The informal nature of the guidelines has also sparked discussion on whether stricter instructions should be issued to ensure more consistent content and structure in the reports. However, there are major differences between the remits, resources, personnel and stakeholders of central government organisations. This is why more general guidelines are believed to respond to the diverse tasks of the central government. The more experience organisations gain in reporting, the more they will benefit from general instructions that enable them to develop their reporting to suit the organisation's needs.

The term *responsibility reporting* and, consequently, *responsibility report* used in the guidelines has given rise to some discussion. As noted in the first Chapter of this summary, both sustainability and responsibility reporting are justified concepts reflecting the content of the report. When the State Treasury's responsibility reporting guidelines were drawn up, responsibility and, consequently, responsibility reporting were the concepts used in the central government context. Today, concepts based on the term sustainability have also become more common in public and internal central government discussions. It has been suggested that the State Treasury's guidelines should be updated to respond to the differences between these concepts (responsibility and sustainability).

In addition to terminology, the field of sustainability and responsibility has developed considerably over the past few years. European Union directives, for example, will affect especially companies' work but also the sustainability sector across a broad front. New concepts related to a renewing economy, value creation, net impact and double materiality will probably also have a stronger impact on public administration in the future. This, in turn, will naturally also affect the kind of guidelines that will best serve central government and public administration organisations.

Framework for assessing 2030 Agenda implementation in Finland

An evaluation of 2030 Agenda implementation in Finland was published in spring 2023. The evaluation focuses on the implementation of the Agenda in central government.²⁹ As part of this evaluation, the State Treasury's responsibility reporting framework was also examined briefly. The evaluators found both strengths and weaknesses in it.

The perceived weaknesses included the fact that in some organisations, reporting has remained separate from other steering. In general, the evaluation highlighted the need to consider if separate sustainability reports are necessary, or if this theme should be included in other reports. Consideration has additionally been given to the links between sustainability reporting and strategic steering, management and organisations' ability to integrate the activities into national-level efforts. Due to different reporting practices, the role of sustainability reports in the big picture was considered challenging.³⁰

In a positive vein, many organisations had been able to identify links between their activities and the SDGs, and reporting has also been systematised. As particular strengths of sustainability reporting were regarded

²⁸ The Sustainability network brings together officials working with sustainability and responsibility in central government organisations. Its main purpose is to provide support for this work and reporting.

²⁹ Haila et al. 2023

³⁰ Haila et al. 2023, pp. 78–79.

the strengthening of public accountability and communication about the results of sustainability work to stakeholders.³¹

Distinguishing between the handprint and footprint

Based on the sustainability reports, organisations may sometimes find it difficult to tell the footprint and handprint of their work apart. A key reason for this probably is that the handprint of one central government organisation may be part of another organisation's footprint. The definition of what the handprint and footprint contain should consequently always be specific to a certain organisation and task.

The key element of the handprint is that it refers to the link between the UN's Sustainable Development Goals and the organisation's activities. It is about the SDGs whose achievement the organisation can promote through its core work and competence. The foundation of the handprint often simply lies in the statutory task of the organisation. The aim is to strengthen sustainable development and promote its progress in different areas of society.

The footprint, on the other hand, consists of the functions and elements needed to carry out the core activities. It includes premises, personnel and procurements, as in most cases, it is these elements that enable the organisation's statutory task and through which it is carried out. It is possible, however, that such functions as procurements become an integral part of the core activities. The reason for this often is that the statutory task essentially involves the procurement and provision of certain goods and services, or the volume of procurement is particularly high. In these situations it is justified to discuss procurement-related measures in the section describing the handprint in the report.

Regarding the footprint, the idea that organisations should seek to reduce the direct or negative impacts of their own existence and activities is more relevant. In other words, this is about reducing the impact of the organisation's activities rather than taking positive action to promote sustainability.

The handprint can also be perceived as creating value for society around the organisation. The idea is that the organisation's activities promote the achievement of a social good. Consequently, the footprint describes the resources needed to create this value and consists of the factors that an organisation needs to create and promote the good of society. For example, while few organisations are able to create well-being through procurement alone, procurement can help carry out projects aimed at reducing traffic accidents, for example.

Identifying the difference between the handprint and the footprint is particularly important from the perspective of enhancing the organisation's impact. When the organisation succeeds in making the distinction between the handprint and footprint in its sustainability report, it can pinpoint the actions, areas and themes with the help of which sustainable development can be the most effectively promoted.

A common set of indicators to support sustainability reporting?

The Sustainability network has discussed the possibility of developing a common set of handprint indicators. The idea was that common indicators could support organisations' work and the development of their own indicators as well as facilitate comparisons between organisations.

Based on the sustainability reports, organisation's actions and targets for increasing the handprint differ greatly in terms of their content, scale and time span. This hampers the development of common indicators. The measures reported under even a single SDG may differ from each other so much that setting a common indicator for them would be almost impossible. Alternatively, the indicators developed for common use could be so general in nature that they would not provide a solution for monitoring and comparing progress.

A global set of handprint indicators already exist in the form of the UN's Sustainable Development Indicators. This set is very large, however: the 17 global SDGs contain 169 Targets and 231 official indicators to support the monitoring of their progress. Reporting organisations can make use of both the Targets and official indicators in their sustainability and reporting work. In most cases, however, it is also necessary to develop goals

³¹ Haila et al. 2023, pp. 79–80.

specific to the organisation and more detailed indicators for them. The sustainable development indicators can be viewed on [Statistics Finland's website](#).

For these reasons, organisation-specific indicators often serve their purpose best. A clear and appropriate indicator describes the impact the organisation's work has on the value the indicator measures and its development. The indicator should also show how the organisation's activities are progressing towards the desired target level. To incorporate these features, the indicator must be sufficiently limited, suitable for its context and specific for each organisation.

In addition to the handprint, a common standard for the footprint has also come up in discussions. Regardless of organisations' remits, the footprint contains many of the same elements. For this reason, putting together more detailed instructions and indicators to support the work on reducing the footprint could be possible. Drawing up a common standard for the footprint would be much more straightforward and probably more useful compared to attempts to standardise the handprint. If a common definition were produced for the elements of the footprint, the standard could help reporting organisations to differentiate between the handprint and the footprint. A common definition and a more detailed framework in this respect could facilitate the reporting process, especially for new reporting organisations.

The possibility of creating a common standard for the footprint will be investigated, tapping the sustainability reports produced by organisations and feedback received from the Sustainability network in these efforts. For information on the central government's joint emission estimates for 2020 and 2021, see Chapter 5 of this summary.

6.2 Conclusion

The sustainability reports for the reporting round 2022 were prepared for the second time in keeping with common and uniform guidelines, following on one previous round of joint reporting. Some organisations also reported on their sustainability and responsibility work before the State Treasury issued the guidelines.

The State Treasury's reporting framework has four key goals. Firstly, common guidelines make it possible to compare the sustainability reports: the more uniform reporting practices mean that central government organisations and stakeholders can access reports that are consistent in terms of their structure and content. Secondly, common guidelines facilitate the compilation of a summary at the central government level. By reading the summary, stakeholders can get an overview of sustainability and responsibility work in central government without needing to go through individual reports. Thirdly, common guidelines offer good opportunities for cooperation between organisations in the field of sustainability reporting. Once the organisations follow the same guidelines, different actors can offer their help and receive support for reporting both from other reporting organisations and the State Treasury.

The fourth and most central purpose of the framework is to provide tools for achieving the greatest possible social good. Consequently, the main emphasis of the guidelines is on identifying and enlarging the organisations' handprints. The aim is that the organisations could seize the existing opportunities to promote the achievement of the Sustainable Development Goals.

The key purpose of the sustainability report is to serve as a tool which helps the reporting organisation to improve the sustainability and responsibility of its activities. The report also provides the organisation's stakeholders with an opportunity to examine the work it carries out. It is likely that in the early years of responsibility reporting, the report works as an instrument that provides information for stakeholders rather than a tool for the organisation itself. This is primarily due to the fact that it takes time for the report to become useful as a genuine tool: reporting requires structures, practices and routines, the shaping and establishment of which may take several reporting rounds.

For many organisations, the first reporting years may appear as practice rounds, during which they try out reporting and put in place the resources and structures required for it in the organisation. In different reports, this may be visible as challenges associated with developing indicators and setting targets, for instance. Reporting organisations may also develop their internal practices and structures further to support reporting. When perusing sustainability reports, the reader should consequently remember that reporting is in many ways taking its first steps and will become increasingly systematic and methodical in the future. To develop

any reporting and other activities, resources, in-depth knowledge of the organisation's work and a systematic approach are required, and this also applies to promoting sustainability and responsibility.

Appendices

Appendix 1 Goals and targets of the 2030 Agenda for Sustainable Development

Goal 1. End poverty in all its forms everywhere.



1.1 By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day.

1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions.

1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable.

1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance.

1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters.

1.a Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions.

1.b Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions.

Goal 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture.



2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round

2.2 By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons

2.3 By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment

2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality

2.5 By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed

2.a Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries

2.b Correct and prevent trade restrictions and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round

2.c Adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market information, including on food reserves, in order to help limit extreme food price volatility

Goal 3. Ensure healthy lives and promote well-being for all at all ages.



3.1 By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births

3.2 By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births

3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases

3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being

3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol

3.6 By 2020, halve the number of global deaths and injuries from road traffic accidents

3.7 By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes

3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all

3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination

3.a Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate

3.b Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to

the full the provisions in the Agreement on Trade-Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all

3.c Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States

3.d Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks

Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.



4.1 By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes

4.2 By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education

4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university

4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship

4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations

4.6 By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy

4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development

4.a Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all

4.b By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries

4.c By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States

Goal 5. Achieve gender equality and empower all women and girls.



- 5.1 End all forms of discrimination against all women and girls everywhere
- 5.2 Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation
- 5.3 Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation
- 5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate
- 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life
- 5.6 Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences
- 5.a Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws
- 5.b Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women
- 5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels

Goal 6. Ensure availability and sustainable management of water and sanitation for all.

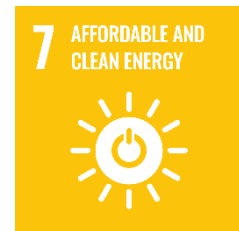


- 6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water for all
- 6.2 By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations
- 6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally
- 6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity
- 6.5 By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate
- 6.6 By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes

6.a By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies

6.b Support and strengthen the participation of local communities in improving water and sanitation management

Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all.



7.1 By 2030, ensure universal access to affordable, reliable and modern energy services

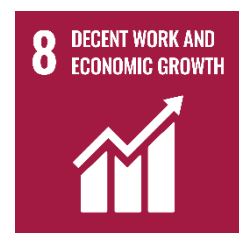
7.2 By 2030, increase substantially the share of renewable energy in the global energy mix

7.3 By 2030, double the global rate of improvement in energy efficiency

7.a By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology

7.b By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States, and land-locked developing countries, in accordance with their respective programmes of support

Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.



8.1 Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries

8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors

8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

8.4 Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead

8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value

8.6 By 2020, substantially reduce the proportion of youth not in employment, education or training

8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child

labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms

8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment

8.9 By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products

8.10 Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all

8.a Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-Related Technical Assistance to Least Developed Countries

8.b By 2020, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organization

Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.



9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all

9.2 Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries

9.3 Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets

9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities

9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending

9.a Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries, least developed countries, landlocked developing countries and small island developing States

9.b Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities

9.c Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020

Goal 10. Reduce inequality within and among countries.

10.1 By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average

10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status

10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard

10.4 Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality

10.5 Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations

10.6 Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions

10.7 Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies

10.a Implement the principle of special and differential treatment for developing countries, in particular least developed countries, in accordance with World Trade Organization agreements

10.b Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest, in particular least developed countries, African countries, small island developing States and landlocked developing countries, in accordance with their national plans and programmes

10.c By 2030, reduce to less than 3 per cent the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5 per cent

Goal 11. Make cities and human settlement inclusive, safe, resilient and sustainable.



11.1 By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums

11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons

11.3 By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries

11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage

11.5 By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations

11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management

11.7 By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities

11.a Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning

11.b By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015-2030, holistic disaster risk management at all levels

11.c Support least developed countries, including through financial and technical assistance, in building sustainable and resilient buildings utilizing local materials

Goal 12. Ensure sustainable consumption and production patterns.



12.1 Implement the 10-year framework of programmes on sustainable consumption and production, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries

12.2 By 2030, achieve the sustainable management and efficient use of natural resources

12.3 By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses

12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment

12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle

12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities

12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature

12.a Support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production

12.b Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products

12.c Rationalize inefficient fossil-fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimizing the possible adverse impacts on their development in a manner that protects the poor and the affected communities

Goal 13. Take urgent action to combat climate change and its impacts*.



13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries

13.2 Integrate climate change measures into national policies, strategies and planning

13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning

13.a Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible

13.b Promote mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island developing States, including focusing on women, youth and local and marginalized communities

* Acknowledging that the United Nations Framework Convention on Climate Change is the primary international, intergovernmental forum for negotiating the global response to climate change.

Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development.



14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution

14.2 By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans

14.3 Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels

14.4 By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics

14.5 By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information

14.6 By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiation

14.7 By 2030, increase the economic benefits to Small Island developing States and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism

14.a Increase scientific knowledge, develop research capacity and transfer marine technology, taking into account the Intergovernmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine Technology, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries, in particular small island developing States and least developed countries

14.b Provide access for small-scale artisanal fishers to marine resources and markets

14.c Enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in UNCLOS, which provides the legal framework for the conservation and sustainable use of oceans and their resources, as recalled in paragraph 158 of The Future We Want

Goal 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss



15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements

15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally

15.3 By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world

15.4 By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development

15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species

15.6 Promote fair and equitable sharing of the benefits arising from the utilization of genetic resources and promote appropriate access to such resources, as internationally agreed

15.7 Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products

15.8 By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species

15.9 By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts

15.a Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems

15.b Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation

15.c Enhance global support for efforts to combat poaching and trafficking of protected species, including by increasing the capacity of local communities to pursue sustainable livelihood opportunities

Goal 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.



16.1 Significantly reduce all forms of violence and related death rates everywhere

16.2 End abuse, exploitation, trafficking and all forms of violence against and torture of children

16.3 Promote the rule of law at the national and international levels and ensure equal access to justice for all

16.4 By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime

16.5 Substantially reduce corruption and bribery in all their forms

16.6 Develop effective, accountable and transparent institutions at all levels

16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels

16.8 Broaden and strengthen the participation of developing countries in the institutions of global governance

16.9 By 2030, provide legal identity for all, including birth registration

16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements

16.a Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime

16.b Promote and enforce non-discriminatory laws and policies for sustainable development

Goal 17. Strengthen the means of implementation and revitalize the global partnership for sustainable development



Finance

17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection

17.2 Developed countries to implement fully their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of ODA/GNI to developing countries and 0.15 to 0.20 per cent of ODA/GNI to least developed countries; ODA providers are encouraged to consider setting a target to provide at least 0.20 per cent of ODA/GNI to least developed countries

17.3 Mobilize additional financial resources for developing countries from multiple sources

17.4 Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress

17.5 Adopt and implement investment promotion regimes for least developed countries

Technology

17.6 Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism

17.7 Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed

17.8 Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology

Capacity-building

17.9 Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the sustainable development goals, including through North-South, South-South and triangular cooperation

Trade

17.10 Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda

17.11 Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020

17.12 Realize timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are transparent and simple, and contribute to facilitating market access

Systemic issues / Policy and institutional coherence

17.13 Enhance global macroeconomic stability, including through policy coordination and policy coherence

17.14 Enhance policy coherence for sustainable development

17.15 Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development

Multi-stakeholder partnerships

17.16 Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries

17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships

Data, monitoring and accountability

17.18 By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts

17.19 By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries

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STATE TREASURY PUBLICATIONS | SUSTAINABLE DEVELOPMENT, SUSTAINABILITY, RESPONSIBILITY
12/2023

Cooperation to build a sustainable future

Summary and highlights from central government sustainability reports for 2022

State Treasury

Published by: State Treasury

ISSN/ISBN: ISSN 2489-4761, ISSN 2953-8971 / ISBN 978-951-53-3882-2

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