1 Preface

The Programme of Prime Minister Marin's Government, *Inclusive and competent Finland – a socially, economically and ecologically sustainable society,* has a strong emphasis on sustainability. Drafting of the Government's sustainability roadmap started in autumn 2020 as part of the implementation of the Programme. With this sustainability roadmap, the Government made visible the objective of a socially, economically and ecologically sustainable society that has been set in the Government Programme. The roadmap was considered at the government discussion on spending limits in spring 2021 and published in April 2021.

A follow-up report on the Roadmap¹ was completed in October 2022. The sustainability roadmap brings the three dimensions of sustainability together into a balanced whole and demonstrates the links between social, economic and ecological sustainability. It describes the current state of social, economic and ecological sustainability and the Government's objectives set for the 2030s. It also identifies all the key themes and subjects in which new policy measures and initiatives are required in the near future and in the long term.

Mutually reinforcing sustainability in its three dimensions is a desirable objective for Finland. It strengthens the resilience of society in the face of current and future crises. Equally important aspects are mutual trust among people, the manner in which the wellbeing of the natural world ensures our food and health, and how sound finances safeguard a properly functioning society. Resilience helps to prevent any major fluctuations in the functioning of society and allows us to move forward along a planned and fair path. Investment in sustainability is an investment in the future: while results are achieved in the short term, their impacts set their sights on future, on the years and decades to come.

The sustainability roadmap signposts pathways to sustainable development not only for Finland but for other countries, too. The release of the report was scheduled for 24 October, because that is United Nations Day. The report describes how Finland is implementing the UN 2030 Agenda for Sustainable Development. In many international assessments, Finland has more than once been ranked as the top nation in the promotion of sustainability. Finland has also been found to be the world's happiest country. The world over, Finland is seen as an example worth following. Adopted in 2015, the 2030 Agenda has now reached its mid-way mark. The sustainability roadmap is one of the measures taken by Finland to prove that it is capable of critically analysing its own sustainability challenges and finding new approaches to address these. The work on sustainability will not be completed in the term of the current Government any more than in the term of the next.

¹ https://julkaisut.valtioneuvosto.fi/handle/10024/164399

2 Introduction

You are currently holding the executive summary of the progress report on the Government's Sustainability Roadmap (2021). It describes an ecologically, socially and economically sustainable Finland in the 2020s as well as the kind of sustainability that Finland aspires to. The report describes the aims in sustainability by 2030 as well as the accomplishments made in the term of the current Government. It moreover explores ways to build sustainability and monitor its development so as to gain the best possible support for the transition towards a world of overall sustainability and prosperity.

The roadmap has been updated in response to the needs identified by the Government, in its spring 2021 discussion on spending limits in central government finances and autumn 2021 budget session, to monitor the realisation of the objectives of the roadmap and to explore the other available information support for subsequent preparation. The section on information support includes a pilot exploring the policy coherence of certain policy measures vis-à-vis the various dimensions of sustainability, a concise international review of sustainability definitions and indicators, and a proposal on consolidating sustainability review.

Part I of the Roadmap focuses on monitoring. It contains the objectives of the Government's first sustainability roadmap adopted in the mid-term policy review session of 2021 as well as the situational pictures for each objective, collaboratively updated by the ministries (situation as at November/December 2021), as well as views collected from the ministries in early 2022 as to the key current measures to achieve the objectives. It also includes the ministries' concurrent assessments of the adequacy of current measures and their views as to the additional measures required in the medium term in order to achieve sustainability. The ministries' views and assessments by public officials were considered by the ministerial working groups in February 2022. Part I also contains a brief summary of the interfaces between roadmap work and the 2030 Agenda roadmap prepared under the leadership of the Finnish National Commission on Sustainable Development

Part II of the roadmap describes the information support analysis carried out. It focuses on the interdependencies of the elements of sustainability, i.e. on policy coherence. This is a principle by which government seeks to promote synergies between different policy sectors, to identify conflicts between them and to reconcile national and international objectives. One of the core issues of policy coherence is to give coordinated attention in decision-making to ecological, social and economic sustainability. Another aspect of policy coherence entails coherence between work done in Finland, Finland's global impacts and taking account of future generations. The analyses involved a review of the degree of coherence of certain Government proposals to Parliament with the Government's overall sustainability objectives.

Part II also sheds light on the knowledge base needed to reinforce sustainability reviews.

The focus is on the international definitions and benchmarking of the elements of sustainability. The social dimension of sustainable development in particular has garnered much attention in recent years. However, unlike economic and ecological sustainability, social sustainability has no universally accepted and established definition. Another strongly represented perspective was the economy of wellbeing, which refers to analysis, benchmarking and development of the mutual interaction between the economy, wellbeing and ecosystems and the policymaking based on these.

The roadmap was prepared to support the Government in its ambitions to create an overall sustainability review model that encompasses all three dimensions of sustainability. It is linked to the Government's strategic decision-making, such as preparation of the multiannual financial framework for central government and the mid-term policy review sessions. The analyses in the roadmap were prepared in February 2022, before the beginning of the military offensive launched by Russia and the ensuing crisis. Regardless, the report remains topical and the importance of developing sustainability is further underscored in the changed international landscape.

3 Government's Sustainability Roadmap and the 2030 Agenda Roadmap of the Finnish National Commission on Sustainable Development

Active without interruption since 1993, the Finnish National Commission on Sustainable Development, to which the Prime Minister's Office serves as Secretary, is an influential forum gathering the significant societal actors together. The Commission promotes cooperation in order to achieve the Sustainable Development Goals and strives to integrate the strategic objectives of sustainable development into the national policy, administration and social practices. The 2030 Agenda roadmap prepared by the Commission provides a medium-term overall view of the measures by which Finland can achieve, by 2030, the global 2030 Agenda for Sustainable Development and its Sustainable Development Goals adopted by the UN in 2015. The 2030 Agenda roadmap was adopted by the Committee in February 2022 as Finland's sustainable development strategy: (A prosperous and globally responsible Finland that protects the carrying capacity of nature).

The work on the 2030 Agenda roadmap approaches the sustainability challenges facing Finnish society and the solutions to these from a systemic perspective. The Committee has defined six systemic areas where changes can influence our key sustainability challenges and their solutions. Besides these six areas of change, the Committee underscores support for the global implementation of Agenda 2030.

Figure 1. Areas of change in the 2030 Agenda roadmap of the Finnish National Commission on Sustainable Development.



A significant portion of the objectives and measures in the Government's sustainability roadmap is linked to one or more of the areas of change in the Commission's roadmap. The purpose of the areas of change is to guide society-wide sustainability work, whereas the Government's sustainability roadmap and 2030 Agenda implementation plan (Government Report on the Implementation of the 2030 Agenda; Towards a Carbon-Neutral Welfare Society, Government report to Parliament VNS 3/2020) describe the measures by which the Government takes part in whole-of-society sustainable development work.

4 Sustainability roadmap and points raised by ministerial working groups

With its sustainability roadmap, the Government makes visible the objective of a socially, economically and ecologically sustainable society that has been set in the Government Programme. It describes the current state of social, economic and ecological sustainability and the Government's objectives set for the 2030s. The roadmap also identifies the key themes and topics where new policy measures and initiatives are needed both in the near future and over the longer term.

The Government of Prime Minister Marin views social sustainability as the ability to develop society so that people's trust and security are maintained, disagreements can be resolved and conflicts prevented. Social sustainability is above all aimed at safeguarding the integrity of communities and societies, the realisation of fundamental rights, human rights and equality, the functioning of democracy, and preserving them from one generation to another. We must take care of our shared environment if we are to achieve social sustainability. The wellbeing of nature is a framework condition and prerequisite for the life and wellbeing of people as well. The aim of economic policy is to increase wellbeing and prosperity. This means ecologically and socially sustainable economic growth, high employment and sustainable public finances. In the view of the Government, economic sustainability must be pursued through actions that do no significant harm to other societal objectives or the environment or undermine the conditions for economic growth. Similarly, measures aimed at strengthening social and ecological sustainability must be implemented in such a way that they do no significant harm to economic sustainability.

The ministerial working groups under Prime Minister Marin's Government considered the objectives of the sustainability roadmap's ecological and social elements in February 2022.

The discussions by the ministerial working groups were designed to bring together the views of political decision-makers on the adequacy of current measures relative to the objectives of the sustainability roadmap as well as their views on additional measures possibly required in the medium term in order to reach the objectives.

The Ministerial Working Group on Climate and Energy Policy discussed the objectives of the sustainability roadmap's ecological section relating to biodiversity, water resources, the use of natural resources and decision-making respectful of nature.

Key points raised:

- In relation to the biodiversity objective, points raised were the 30% protected areas
 target under the EU Biodiversity Strategy, the means to halt biodiversity loss and the
 need for a stronger, joint examination of biodiversity loss and climate goals.
- With regard to use of natural resources and the circular economy, effective tools should be located to create certainty in the investment environment and to create conditions and markets for solutions from circular materials, and the importance of clear steering tools in respect of e.g. recycled plastics as well as tax steering was emphasised.

The Ministerial Working Group on Internal Security and Strengthening the Rule of Law discussed the social sustainability objective of trust and security.

Key points raised:

- The reliability of government, i.e. trust that the decisions of government are fair
 and just, is essential. It was considered important that people could be involved
 in many ways in the development of matters in their own home region as well as
 matters of state and could trust in their empowerment, for example by making use of
 participatory budgeting.
- Support for immigrants and multilingual people in societal participation by various means is important. Democracy education and human rights education should be continued.
- In relation to children and young people, points raised were the considerable delays
 in the investigation of offences against children as well as social exclusion and gang
 phenomena among young people. Crime prevention including Anchor work and
 multisectoral support for children was emphasised.

The Ministerial Working Group on Health and Social Services discussed the social sustainability goals relating to equality, poverty and social exclusion, and non-discrimination and wellbeing. The Group emphasised the need for prioritisation based on the matters in which Finland must be successful in the medium term.

Key points raised:

Demographic trends have a close link with both general government expenditure
and revenues as well as with labour availability and social cohesion. Attention should
be paid to the wellbeing of families and to the birth rate; immigration and immigrant
inclusion; the wellbeing of the ageing population and health promotion.

 The wellbeing and competences of young people are essential to future employment development, social wellbeing and public finances. Issues to be addressed include mental health problems and other health-related matters; education and competences; inclusion and attachment to society; repairing the damage wrought by Covid; climate anxiety and faith in the future.

The Ministerial Working Group on Competence, Education, Culture and Innovation discussed the social sustainability goals of skills and competences, education and training, and culture.

Key points raised:

- While the compulsory education reform and the systemic reform of continuous learning will considerably boost education and training as well as skills and competences, there remains work to be done on aspects relating to the raising of skills levels, the availability of skilled labour, equality, wellbeing, RDI activities, application backlogs, continuous learning and strengthening basic skills and competence.
- Strengthening basic skills and narrowing gender gaps in learning outcomes were considered important.
- The challenge lies in that the benefits of education are not equally distributed in society. This is related to social cohesion. A key impediment to sustainable growth is the need for highly skilled labour and the response to this lies in continuous learning.

5 Coherence review and international benchmarking

The Government aims to transform Finland into a socially, economically and ecologically sustainable society by 2030. The Government's sustainability roadmap is a tool to support achievement of this parliamentary term-spanning aim. This chapter describes the findings of the international literature review and policy coherence pilot analysis conducted as part of the preparation of the roadmap.

Definition of policy coherence

Policy coherence is a principle by which government seeks to promote synergies between different policy sectors, to identify conflicts between them and to reconcile national and international objectives. **Policy coherence in sustainable development** arises from coherence between actions in Finland, Finland's global impacts and responsibility, and taking account of future generations. Taking simultaneous account of ecological, social and economic sustainability in decision-making is a core issue for coherent policy.

The policy coherence review involved a pilot in which seven Government proposals were examined to determine how they 1) took account in general of the impacts on the three dimensions of sustainability and 2) how these possibly identified impacts advanced the Government's sustainability objectives or had a negative effect on them. The pilot demonstrated that coherence review of government proposals is not only challenging but also demanding in terms of time and human resources. Coherence review calls for competence across administrative branches and sectors as well as understanding of the dimensions of sustainability and their interdependencies. This observation demonstrated that reviews of policy coherence should be more associated with the strategic level.

In government in Finland, policy coherence review is presently largely based on ex post assessment (e.g. budgeting for sustainable development). Ex ante policy review is conducted systematically with regard to aspects such as the sustainability of public finances, certain climate measures and employment impacts. Ex ante policy review from the viewpoint of social sustainability has been carried out regarding aspects such as the income distribution impacts of decisions. In order to increase policy coherence, means/tools could be applied by which ex ante review of the effectiveness of policy measures and budgetary measures vis-à-vis the various sustainability dimensions can be enhanced. Sets of tools to carry out ex ante policy coherence review are

already in use in the EU and internationally (including the DNSH² principle, OECD Climate Tracking methodology³). Going forward, this might translate into a policy coherence review of measures at the stage of Government programme formulation or review of the objectives of the General Government Fiscal Plan or the Budget.

The Government programme and its monitoring might provide an opportunity for systematic review of policy coherence. However, this would require the objectives of the Government programme to be sufficiently concrete so that the impacts of Government decisions and their adequacy vis-à-vis those objectives could be taken into account in monitoring the Government programme. Achieving policy coherence would also require ministries to possess adequate analysis competences and resources so as to allow the overall impacts of measures to be assessed relative to the objectives of the Government programme.

With regard to legislative drafting, it would be truly effective if Government proposals were reviewed relative to the sustainability objectives even before the proposal is submitted to Parliament, at the stage of preliminary preparation.

5.1 International benchmarking: assignment and performance

Continued work on the sustainability roadmap also seeks to gain knowledge of practices in other countries in linking sustainability dimensions with political and economic policymaking and to compare the definitions of sustainability currently in use, in particular from the viewpoint of social sustainability. Already at the early stages, it was recognised that the international benchmarking of the sustainability roadmap had obvious overlaps with the economy of wellbeing. Hence the work was carried out in cooperation with the Ministry of Social Affairs and Health and the OECD WISE Centre⁴, with whom two meetings were held. Research literature and other existing references were also utilised. The more progress was made on the work, the stronger the perception grew that the international benchmarking should be focused on the OECD Framework for Measuring Well-Being and Progress and the examples of countries applying it. The sustainability approach is embedded

² Do No Significant Harm principle. Application of the Do No Significant Harm (DNSH) principle in all EU funding and project assessment. Funded projects may not do significant harm to any of the six environmental objectives in the taxonomy. https://ec.europa.eu/info/sites/default/files/2021_02_18_epc_do_not_significant_harm_-technical_guidance_by_the_commission.pdf

³ The EU uses 'climate tracking' to evaluate the impacts of financing decisions on climate or the environment. Projects that contribute to climate change mitigation and adaptation goals are assigned a 'climate coefficient' of either 100%, 40% or 0% depending on their climate contribution. Developed by the OECD, the methodology is used in the evaluation of both Next Generation EU and ERDF funds and projects. https://www.oecd.org/dac/environment-development/Revised%20climate%20marker%20handbook_FINAL.pdf

In 2020, the OECD established the WISE Centre(Centre for Wellbeing, Inclusion, Sustainability and Equal Opportunity) to bring the measurement and policy aspects of the well-being agenda together.

into the framework, which brings together the various dimensions of wellbeing and the resources for future wellbeing.

The concept of sustainable development has many dimensions and its translation into policy measures is a difficult and complex undertaking, especially in an environment where policies, tools and institutions observe established sectoral boundaries. Based on our international benchmarking, it is important that sustainability objectives are mainstreamed into national budgeting.

Mainstreaming the objectives into the budget in the form of principles provides the ministries with the opportunity to set aside funds for their achievement and at the same time, to promote overall policy coherence.⁵

Some countries and actors are strong in developing frames of reference, others in developing tracking frameworks and indicators. Both are needed, and neither alone is enough. International efforts to design a holistic model that would allow the various dimensions, timeframes and interdependencies of sustainability to be genuinely taken into account in policymaking have made little progress as yet.

A comprehensive national frame of reference adopted in a broad and inclusive process could promote sustained and systemic attention to sustainability aspects in the various stages of policymaking. Avoidance of excessively restrictive wording would enable a perspective spanning across multiple parliamentary terms. Tools for this can be found in multidimensional economy of wellbeing models and the resources approach included in them.

Besides a frame of reference, also tangible tools that are sufficiently simple and bring about small changes are needed for policymaking. Finland already has a number of existing practices for this and more are under development. International examples may provide further inspiration or benchmarking.

For now, there is no universally accepted and established definition for social sustainability. While the definitions used by international organisations, the EU and Finland's reference countries have a number of themes in common, each also has its own particular features. The interpretation of social sustainability is influenced by social context and values.

Indicators play an important role in verifying the status of and changes in sustainability. However, international benchmarking can locate no single patently effective set of indicators for sustainable development. Indicators always represent a compromise between what should be measured and what can be measured. Reconciliation with the indicators of the EU and international organisations is a vital aspect, and there are lessons to be learned from the choices made by reference countries. The SDGs and the associated indicators, for example, might serve as a common foundation. Ultimately, however, it is always up to the national context and national priorities. In the end, the upshot could be that while all share a foundation of common indicators, countries could adopt

⁵ McGUINNet al. (2020) Social Sustainability Concepts and Benchmarks

a number of additional and supplementary indicators that account for their respective national contexts. What is essential, nonetheless, is for the indicators to take account of the linkages between the different dimensions. For example: what have the impacts of immigration policy been on social and cultural sustainability on the one hand and ecological sustainability on the other, in addition to its impacts on economic sustainability.

5.2 Observations on the definitions of social sustainability

The social dimension of sustainable development has garnered increasing attention in recent years. However, unlike economic and ecological sustainability, social sustainability has no universally accepted and established definition.

The UN and the EU, for example, have defined several measurable sub-dimensions of social sustainability without making explicit reference to social sustainability and without linking these to the environmental and economical pillars of sustainability. One of the challenges in formulating a definition lies in separating sustainable development from societal development in general. There is only little evidence of an approach that integrates the sustainability dimensions or takes account of the intergenerational perspective.

The lack of an established definition presents a challenge not only to the long-term development of social sustainability but also to international benchmarking. In the absence of a clear-cut and coherent definition, the choice of indicators has often been driven by data availability and the political agenda of the day.

The UN 2030 Agenda for Sustainable Development recognises the linkage of the social, ecological and economic dimensions of the global challenges facing humankind and our response to these. Among the SDGs, the ones most clearly linked to social sustainability are poverty, health, education, gender equality, inequality, economic growth and employment, and justice and institutions. However, the relationship between the various sustainability dimensions has never been clearly defined, nor have the specific indicators that monitor social sustainability.

At the EU level, a relevant point of examination is the European Pillar of Social Rights that is "a beacon guiding us towards a strong social Europe that is fair, inclusive and full of opportunity". The 20 principles of the Pillar are grouped into three chapters: equal opportunities and access to the labour market, fair working conditions, and social protection and inclusion. While the European Pillar of Social Rights and the associated Action Plan paint an overall picture of the social Europe of the future and the actions needed to reach it, they do not explicitly look into social sustainability.

Interesting work that merits following is being done with regard to the possible expansion of the EU Sustainable Finance taxonomy to include the social dimension. The proposal also takes account of the interdependence of the sustainability dimensions: in the same way as minimum social and

governmental protections are part of the environmental taxonomy, so should environmental protection be part of the social taxonomy.⁶

Another widely used approach is the Doughnut model developed by economist Kate Raworth to illustrate how the well-being of people is realised within the limits of Earth's carrying capacity. The model's interpretation of social sustainability can be found in the centre of the doughnut, where the social foundation is located. The OECD approach to social sustainability is examined in a separate chapter.

The table shows how themes related to the social dimension of sustainable development have been addressed in selected international agendas over recent decades. The listing is non-exhaustive and even in the preparation of this executive summary, we have already identified needs to supplement it, for example by the right to clean environment. Continuity is represented by health, education, poverty and women's rights, the relevance of which to sustainable development is always recognised.

Element of social sustaina- bility	Brundtland Report (1987)	UN Millennium Development Goals (MDGs) (2000)	Doughnut (2012)	2030 Agenda (2015)	European Pillar of Social Rights (2017)
Energy	Х		Х	Х	
Inequality	Χ		Χ	X	Х
Cities, housing	Χ		Χ	X	Х
Education and training	X	Χ	Х	X	Х
Poverty, incomes	Х	Х	Х	Х	Х
Children		χ			Х
Peace	Х		Х	X	
Food	Χ	χ	Χ	Х	
Social networks			Χ		
Gender equality, women's rights	X	Χ	Х	X	Х
Health	Χ	χ	χ	Х	Х
Work			Х	χ	Х
Political voice			Х		
Water	Χ	χ	Х	χ	
Demographics	Х			Х	

⁶ Call for feedback on the draft reports by the Platform on Sustainable Finance on a social taxonomy and on an extended taxonomy to support economic transition

Formulating a definition for social sustainability often integrally involves the question of measuring. Various existing social indicators have commonly been used to measure social sustainability. In its study, the Society for Quality of Life Studies discovered nearly 900 different indicators of wellbeing, quality of life, happiness and life satisfaction.

Compound indicators have also been developed, such as the Human Development Index (HDI) and the experimental Planetary Pressures-Adjusted Human Development Index (PHDI) of the UN, the World Bank's Human Capital Index and the OECD's Better Life Index. There are challenges associated with indexes, however. Combining incommensurable or difficult-to-measure variables may easily produce results that are hard to interpret or lack plausibility. Another challenge lies in that a high score on one variable may compensate for a low score elsewhere, meaning that a high degree of social development may be achieved at the cost of environmental development, or vice versa.

There is indeed a lack of reliable, clear and comparable data that would take into account the various dimensions of sustainability and wellbeing. The perspective of subjective, perceived wellbeing in particular is often excluded.⁷

5.3 International benchmarking summary

Different countries have different challenges in and national goals for sustainable development. Administrative structures and budgeting practices also vary. Any conclusions concerning policy practices or their applicability to different countries must therefore be approached with reserve. Nonetheless, the evidence would seem to suggest that the participation and commitment of the finance ministry plays a key role in successful budgeting for sustainable development.

One key differentiator is the point where sustainability review is introduced into the process and the significance assigned to the review. Some countries only conduct this review ex post facto, primarily for reporting purposes. Other countries carry out impact assessments already at the budget preparation stage, when these can still influence the decisions taken. The most ambitious approach has sustainability review mainstreamed into the entire budget process. There are also differences between the tools used to carry out sustainability review in political and economic decision-making. Tools such as cost/benefit analysis or a 'traffic light scheme' may be used as aids in reviewing the sustainability of decisions.

According to international estimates, many countries are still in the starting blocks with regard to budgeting for sustainable development. While sustainability aspects have been given much visibility, the link to actual decision-making and budgeting has remained tenuous. It is difficult to consistently and systemically take account of the various dimensions of sustainability. Success call

⁷ Main references for this chapter: Deeming, C. (2021) The Struggle for Social Sustainability: Moral Conflicts in Global Social Policy; McGUINNet al. (2020) Social Sustainability Concepts and Benchmarks; Santamäki-Vuori, T. (2022) Hyvinvointitalous osaksi tietoon perustuvaa päätöksentekoa [Making the economy of wellbeing a part of knowledge-based decision-making]

for stronger cooperation between administrative branches and a stronger shared knowledge base, stronger competences in government and concrete methods and tools.

Lessons learned^{8,} i.e. factors that promote making sustainability review a part of policymaking:

Accountability and debate

- Legislation secures long-term change
- Independent oversight may promote adherence to commitments
- Public participation is important also after the wellbeing framework planning stage
- Involving parliaments provides an important forum for debate

Coordination and tools

- Leadership plays a major role in promoting widespread adoption of the sustainability approach and internal culture change in central government
- Mechanisms and incentives are needed to foster intra-administrative collaboration
- Developing analytical tools with and for government helps put sustainability goals into practice
- Peer learning is key

5.4 Outlining a definition for social sustainability in the sustainability roadmap

As stated above, the lack of an established definition poses a challenge both to long-term coherent development of social sustainability and international benchmarking. Differing cultural, ecological and economic contexts along with other disparate points of departure and objectives make it highly challenging to formulate a general and coherent definition for social sustainability. Preparation of the roadmap nonetheless involved deliberations to outline the key contents of the definition of social sustainability from the perspective of the sustainable development of Finland's society.

⁸ Brandt, N., Exton, C. & Fleischer, L. (2021) Well-being at the heart of policy: lessons from initiatives around the OECD.

Based on the assessment carried out, social sustainability came to be perceived as the ability to develop society so that people's trust and security are maintained, disagreements can be resolved and conflicts prevented. Social sustainability is above all aimed at safeguarding the integrity of communities and societies, the realisation of fundamental rights, human rights and equality, the functioning of democracy, and preserving them from one generation to another.

The preconditions for the realisation of social sustainability and fundamental rights are social equality, effective rule of law, sufficient income, decent work, sufficient health and welfare services and security, access to housing, and the right of individuals to education and skills development. Fair distribution of resources and opportunities to act, and opportunities to influence one's own life, be part of communities and participate in society also play an important role. Social sustainability requires balanced demographic development, an ability to identify mechanisms that create inequality, an ability to prevent discrimination and promote equality, gender equality and solidarity between generations, and an ability to ensure the equality of activities, also at the regional level.

Socially sustainable communities and societies are based on equal treatment of people, accept diversity, function democratically, include everyone and provide a good quality of life to their members. A living culture strengthens democracy and the freedom of speech. Strong polarisation of people's range of experiences and spheres of life, loneliness and unequal opportunities weaken social integrity.

6 Consolidation of sustainability review and the road forward

Prepared by a political initiative, the sustainability roadmap was introduced to balance the making of economic decisions. Sustainability review of the General Government Fiscal Plan and the budgetary preparation processes underscore a review of economic sustainability. In order to adjust this approach towards wider sustainability review, new approaches were needed. The work on preparing and updating the sustainability roadmap is one example of such approaches.

Several challenges are associated with conducting and consolidating integrated societal sustainability review. One of the challenges lies in accomplishing the balancing of the various elements of sustainability, as the contents of the sectors are not directly comparable and instead require assessments and definitions that allow such balancing (e.g. assigning an economic value to biodiversity loss). A further challenge arises from the time spans of the impacts of measures and from tensions between measures (e.g. saving on immigrant integration measures now may have an impact on employment or social exclusion in the longer term). Preparation of this roadmap has demonstrated that building a new kind of knowledge base and new approaches requires the allocation of resources of both time and competence to the work. In addition, the risk has been identified that a sustainability review linked to the General Government Fiscal Plan implementation process without a systematic approach to utilisation of the review may result in spurious reviews having no actual impact on decision-making.

When seeking to consolidate sustainability review, the issue of the definitions of the elements of sustainability and the goals in these must be addressed. The current roadmap work has defined three sustainability dimensions, yet debate continues as to the accuracy and aptness of the definition of social sustainability in particular. International examples demonstrate that the definition of social sustainability adopted by the current Government has much of the same substance as the OECD frameworks and international examples. Regardless, the need for further research data on the definitions, indicators and interlinkages of the elements of sustainability is recognised.

Central to establishing and developing an integrated societal sustainability review is the drafting of societal policy as a whole, along with Government policymaking. From the viewpoint of sustainability review, the key processes in societal policy drafting are the preparation of the Government programme and the programme monitoring process as well as the preparation of the General Government Fiscal Plan. Introducing the viewpoint of overall sustainability into decision-making in a timely and balanced manner is one of the most difficult issues with regard to consolidation. In reality, many policies are laid down already in the Government programme, sometimes down to the manners of implementation. It may therefore be concluded that the

balancing between the elements of sustainability should take place already during the negotiations on the Government programme or, at the very latest, when the Government first decides on the General Government Fiscal Plan, and also in the context of decision-making on subsequent Plans.

The added value delivered by sustainability review should be taken into account in support of the preparation, formulation and coherent implementation of the Government Programme. A knowledge base to support sustainability review can be produced at the various stages by means of preparation by public officials. Linking the review to the Government Programme and its monitoring enable a review of overall sustainability and policy coherence. However, this requires the objectives in the Government Programme concerning the various elements of sustainability to be sufficiently clear, so that the monitoring of the programme can take account of the impacts of the Government's decisions and their adequacy relative to the Government Programme's objectives. Carrying out an assessment of overall sustainability and policy coherence also calls for the ministries to possess adequate analysis competence and resources so that the overall impacts of actions taken relative to the objectives of the Government Programme can be assessed.

The comprehensive sustainability review should thus be linked with binding effect, in a timely manner and to a sufficient degree of specificity to a stage of societal policy preparation where it would deliver value added to the decision-making and value choices across the various elements of sustainability in the long term.

In practice, the overall sustainability review would constitute a report to Government on the outlook of development in the various elements of sustainability. The purpose of such a report would be to support the Government's decision-making. The Economic Surveys already produced by the Ministry of Finance would provide the basis for the economic outlook and the chapters of the report on the economy. Chapters on the social and ecological sustainability outlook would be new additions. The report would describe the development of overall sustainability over a time span of 5–7 years in light of the decisions already taken and in the works as well as developments in the operating environment. An important part of the report would be an assessment of the impacts of key policy measures on the whole of sustainability. The report should illustrate any positive and negative impacts that policy measures might have on overall sustainability. **The aim of the report would be to demonstrate the sustainability element trends arising from policies and decisions already in place, describe any tensions that may come to be, and point out the longer-term impacts on sustainability of the choices made, and in this way to support strategic decision-making and policy choices.**

This is how far we came in spring 2022, but the story does not end here. In December 2022, the Government Strategy Department of the Prime Minister's Office will prepare the first implementation and organisation of a sustainability assessment in 2023. Consultative support in preparing this assessment is to be provided by the Expert Panel on Sustainable Development, an independent body of scientists to be appointed in connection with the Prime Minister's Office at the start of 2023.

The assessment is designed to support sustainability in society and it will provide an independent window into the development of society in overall sustainability. Linked to Government policymaking, the assessment will make visible the impacts of measures planned and taken on sustainability, as well as what to expect going forward. The assessment and its utilisation will serve to enhance the accountability and multidimensionality of policymaking. While sustainability review cannot make policymaking any easier, it can enhance its sustainability in the long term, help it better identify challenges and opportunities, and increase its transparency and orientation to the future. In developing the overall review of sustainability and determining the contents of the review, it would be important also to leverage the scientific community and create structures that allow bodies such as scientific panels to effectively take part in sustainability review.

Going forward, we need to determine how and what point in the Government's strategic decision-making the overall review of sustainability could deliver the greatest value added in support of policymaking. We also need to assess whether the review can be carried out annually or once in the parliamentary terms, for example, and whether it should focus on pre-determined policy sectors or be more general in nature. We must also consider ways to effectively link this work to measures that promote sustainable public finances and support growth. Identified opportunities include leveraging the overall review by developing it to support the General Government Fiscal Plan implementation process and/or the monitoring of the Government Programme and the Government's mid-term policy review.

After the publication of the sustainability roadmap, in December 2022, the Government issued a decision to appoint an Expert Panel on Sustainable Development. Appointed by the Government, the Expert Panel on Sustainable Development is an independent science panel tasked with the broad, integrated and coherent assessment and promotion of sustainable society in Finland. The duties of the Panel are 1) to assess and anticipate sustainability in society broadly, 2) to assess target-setting that impacts on societal sustainability, and 3) in general, to promote the acceptance in society of measures that strengthen sustainability.

The Panel seeks to exert its influence widely in society and it has the particular task of supporting the Finnish National Commission on Sustainable Development, an influential forum led by the Prime Minister that gathers the significant societal actors together. The Panel will solidify cooperation between the various science panels and may, at its discretion, also carry out other duties that involve boosting the knowledge base in promoting sustainable development. The work of the Panel supports the more general aims of the Government to strengthen the knowledge base for policymaking and its efforts may be broadly utilised by the Government when considering matters involving sustainability in particular.

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