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Lessons from Finland

Matti Ylönen¹ and Anna Salmivaara²

Structured abstract

Motivation: Agenda 2030 and the Sustainable Development Goals (SDGs) expand the development agenda. While all major development actors support policy coherence for development (PCD), we have lacked analysis on how this can be achieved as the development agenda expands. We discuss the relationship between SDGs and PCD through a comprehensive case study from Finland.

Purpose: How coherent is Finland's foreign and development policy for achieving the SDGs, while leaving no-one behind? Policies related to the private sector's role in development is a particular focus, also in other ministries than just Ministry for Foreign Affairs.

Approach and methods: We carried out interviews with policy-makers and other stakeholders, and analysed relevant documents. We reviewed governmental high-level policy statements, sectoral alignments, and development aid documents. We also reviewed the position papers that the Finnish government had issued on EU processes, particularly regarding private-sector -related development.

Findings: Finland has been uniquely positioned to advance PCD in its foreign policy, thanks to coordination structures across government. Nonetheless, mainstreaming of the expanded development agenda has been largely limited to the Ministry for Foreign Affairs and its development policy department. The breadth of the SDG agenda has enabled individual targets to be cherry-picked, with less attention paid to advancing the Agenda 2030 as a whole and to implementing its leave-no-one-behind principle. Despite an institutional framework seemingly ideal for policy

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coherence, traditional sectoral divisions between development policy as a separate field and sustainability as an environmental issue, remain. Five factors in particular hindered policy coherence. One, Finland's position papers to the EU on taxes and migration all but ignored Agenda 2030 commitments. Two, the Finnish emphasis on the private sector in development narrowed the considerations of development to economic growth. Three, sustainability was seen as green technology, with scant regard to social sustainability. Four, private firms interpreted the SDGs to mean that environmental sustainability could address human rights-related concerns with corporate social responsibility initiatives. Five, cuts to staffing in the Finnish government stymied innovative thinking and working across departmental boundaries.

Policy Implications: Finland is generally seen as a front-runner in mainstreaming development issues, which makes it an interesting case. We outline the key challenges that Finland has faced in tackling PCD, which should be relevant for other OECD countries as well. Many challenges related to PCD are political and organisational. As such, they are highly dependent on the particular institutional settings in each country. Our methodological approach could be replicated in other similar countries.

Keywords: Sustainable Development Goals; Agenda 2030; Policy Coherence for Development; Development Policy; Development Evaluation; Human Rights

1. Introduction

The Sustainable Development Goals (SDGs) have transformed the objective of international development from a narrow set of poverty reduction targets to a more broad-ranging and genuinely global endeavor (King, 2016). Development is no longer associated exclusively with the "developing countries" of the Global South. Change must happen everywhere: all countries are expected to implement the SDGs and the role of the Northern countries is no longer limited to financing policies or programmes in the Global South.

The full consequences of this shift in terms of policy coherence for development (PCD) have not been fully addressed in the literature on SDGs. Compared to the Millennium Development Goals (MDGs), the success or failure of SDGs depends much more radically on advancing PCD across all sectors in all countries. PCD-related scholarship on SDGs has so far assessed particular areas and sectors (e.g., Allen, Metternicht & Widmann, 2016; Elkins et al., 2017; Fiorini & Hoekman, 2018; Hackl, 2018; Joshi et al., 2015; Spangenberg, 2017) as well as coherence between individual SDGs

and the related policies (e.g. Hendriks, 2018; Koff & Maganda, 2016; Ruckert et al., 2017).

Nonetheless, a broader coherence-centered approach to policies of the Global North has been missing.

This article draws on research conducted for a theory-based assessment that the Prime Minister's Office (PMO) commissioned from a consortium in 2018, where we focused on the implementation of SDGs in Finland's cross-sectoral foreign policy, including the human rights -based approach (HRBA) and the principle of Leave No One Behind (LNOB). The research was based on nearly 30 semi-structured interviews with 22 civil servants and other stakeholders; policy document analysis; a review of 45 governmental position papers on EU legislative proposals; and development aid project documents. These are described in Section Three.

The SDG framework sets an international indicator system but acknowledges that it is only a starting point. The majority of the evaluation work should be tailored to local conditions (SDG 75). The framing of this policy agenda is crucial for the advancement of Agenda 2030, and we contribute to these emerging debates. We highlight that the potential of Agenda 2030 to advance improved policy coherence requires a radically new understanding of the importance of coordination of policies within Northern countries, beyond sectors conventionally understood as development policy, in fields such as international tax policy and immigration policies. While this need has been identified internationally (e.g. EvalNetworks Briefing 12, 2019), voluntary national reviews such as that in which we participated, are only beginning to emerge, and no academic literature exists on the subject.

Traditionally, development evaluation has been focused on programmes and projects implemented in developing countries (King, 2016; Picciotto, 2005). To evaluate PCD, qualitative and triangulation techniques have been called for (Picciotto, 2005), which adds "considerable complexity to the evaluation process", and "the enormity of the challenge may explain the limited progress made in tackling it" (Picciotto, 2005, 325). Moreover, "the sheer scale of the endeavour and the problematic nature of producing convincing attributional arguments" underlines the severity of this challenge (Conlin & Stirrat, 2008, 200).

Jacques Foster and Olav Stokke (1999a, 4) have noted the centrality of "inter-ministerial and intra-ministerial restructuring and coordination" for PCD, in line with the OECD's calls for coherence "beyond aid". Analyzing PCD in the SDG era necessitates closer attention to interactions between various ministries and governmental agencies that typically have not been at the centre of development policy debates—in either the global North or South.

Advancing coherence and coordination is much more than a theoretical concern. Rather, the entire justification, and ultimately, success of SDGs hinges on the ability to advance the systemic change encompassed in Agenda 2030. Should the international community fail to advance the broader sustainable development policy framework, the value of progress in individual SDGs would also diminish. The SDG-related indicator machinery is not very helpful in this process. The large number of indicators (242) may prevent us from seeing the forest for the trees. The indicators have been rightly criticised for serious gaps and omissions (Hák, et al., 2016). The underlying data are often poor, and in many cases, their relevance for the goal they are supposed to measure is questionable (Mair et al., 2018).

Given the pioneering nature of the evaluation, our contribution relates to the importance of considering policy coherence as a key factor of progress in SDGs, and assessing this progress beyond aid, particularly in the Global North. We develop several new ways for assessing the oft-elusive concept of policy coherence for SDGs across governmental functions. Second, we advance the theoretical understanding of PCD and how the SDGs transform it. While the literature on PCD (most of which precedes the SDGs) has outlined several important aspects of (in)coherence from horizontal to vertical and from multilateral to inter-governmental levels, this does not capture the far-reaching changes brought by the SDGs.

Finland is an interesting “laboratory” for assessing factors that may promote or hinder SDG-related PCD. The Commitment to Development Index (CDI)—seen as “an indirect measure of policy coherence” (Carbone, 2008, 328)—places Finland in third place after Sweden and Denmark. This makes Finland an interesting point of reference for many development actors. Nevertheless, these discussions typically omit the fact that the Index is not really suited for capturing the various dimensions of policy coherence, for the simple reason that the Index approaches PCD as an arithmetic average of underlying indices (Sawada et al., 2004). The quality of underlying indices varies and some indices are more important than others. However, the CDI treats all indices as equal in calculating the aggregate index (Chowdhury & Squire 2006).

Prime Minister Sipilä’s government (2015–2019) made Agenda 2030 a priority issue and turned the PMO into a hub for coordinating inter-ministerial work on SDGs. Given the high profile of SDGs, it is likely that other countries aiming to implement SDGs in their foreign and development policies are going to face similar challenges. In this sense, the administrative and other challenges encountered in Finland very likely add up to a representative or typical case, where “objective is to capture the circumstances and conditions of an everyday or commonplace situation” (Yin, 2003, 43).

The article progresses as follows. Section Two introduces the relevant literature on PCD and its evaluation. Section Three outlines our assessment of the SDGs and the Finnish cross-sectoral foreign policy and discusses the broader applicability of our methodology. Section Four presents our analysis of the impact of Agenda 2030 in Finnish cross-sectoral foreign policy. Section Five presents our discussion of the various ways in which the SDGs impact PCD, while also further considering evaluation-related challenges. Section Six concludes by outlining areas for further research.

2. Policy coherence for development

Policy coherence for development emerged as a major aim for the European Union (EU) and the Organisation for Economic Cooperation and Development (OECD) in the 1990s. The Maastricht Treaty (1992) stipulated that “the Community shall take account of the objectives referred to in Article 130U in the policies that it implements which are likely to affect developing countries”. The calls for PCD departed from the notion that non-aid policies greatly influenced international development (Foster & Stokke, 1999b). While no universally-agreed definition exists (Sianes, 2017), a Ministerial statement of the OECD (2002, §5) has associated PCD with attempts to:

... enhance understanding of the development dimensions of member country policies and their impacts on developing countries ... (It) should consider trade-offs and potential synergies across such areas as trade, investment, agriculture, health, education, the environment and development cooperation, to encourage greater policy coherence in support of the internationally agreed development goals.

Fukasaku and Hirata (1995, cited in Picciotto, 2005) define PCD as “the consistency of policy objectives and instruments applied by OECD countries individually or collectively in the light of their combined effects on developing countries”. Carbone (2008) has noted that discussions on PCD have mostly addressed foreign and security policy, although agricultural, trade and environmental issues have also gathered attention (Barry et al., 2010). The elusiveness of PCD enables several—possibly conflicting—definitions, which affects PCD-related assessments, as noted by Picciotto (2005).

Following the contributions by Forster and Stokke (1999b) and Hoebink (2004), she points out that PCD can be divided into four components:

- (1) Internal coherence: the consistency between goals, objectives and modalities of a development-related policy or program (e.g. aid).
- (2) Intra-country coherence: the consistency in contributing to development within aid and non-aid policies.

(3) Inter-country coherence: the consistency of aid and non-aid policies across several OECD countries regarding their aggregate development contribution.

(4) Donor–recipient coherence: the consistency of policies adopted by rich countries collectively and poor countries individually or collectively to achieve objectives.

Development evaluations have typically focused on the first of these components, neglecting other important aspects of PCD (Conlin & Stirrat, 2005; Picciotto, 2005), with the exception of the OECD Development Assistance Committee’s (DAC) peer reviews that have assessed donors’ policy coherence by looking into the impact of their policies “beyond aid”. Nonetheless, the prevailing evaluation approaches typically treat the policies of the OECD countries as given (Picciotto, 2005). As one way to remedy this situation, Picciotto (2005) calls for systematic, horizontal assessments of the PCD aspects of national policies. This becomes all the more urgent with the Agenda 2030, and lies at the core of our approach.

Inspired by the Agenda 2030, the OECD has advanced “policy coherence for sustainable development” to incorporate both vertical and horizontal coherence, suggesting the importance of considering coherence between different actors and sources of finance, as well as policies, non-policy drivers and policy effect across time (Love, 2016). This work has emphasised coherence challenges internal to Agenda 2030, i.e., the possible incoherence between the social, environmental and economic dimensions or sustainability, or between individual SDGs. We approach the internal coherence of the SDG policies by examining the integration of the HRBA and LNOB aspects of “social sustainability” within the overall sustainable development policy.

Finally, our analysis contributes to the discussions on inter-country coherence by highlighting the close connections between intra-country and inter-country PCD in the EU context. The ways in which individual ministries and civil servants draft national position papers to proposed EU legislation in individual member states can have a major influence over EU-level PCD, especially as national stances are aggregated and viewed together. This aspect has received insufficient attention. Before proceeding to discuss how Finland has started to implement the SDGs, we will next present our research setting.

3. The research setting

In early 2018, the Prime Minister’s Office (PMO) commissioned an academic assessment on Finland’s implementation of SDGs in all sectors of government, that in the call were divided between domestic and foreign policy. Regarding “cross-sectoral foreign policy”, the assessment was to focus on considering, first, the realisation of HRBA and LNOB thinking of the 2030 Agenda in Finland’s

sustainable development policy, and second, the links between the different administrative branches of foreign policy regarding and the SDGs. The second research question was accompanied with several sub-questions: How coherent is Finland's foreign policy in terms of achieving the SDGs? Does Finland's policy model support coherence of sustainable development policy outside Finland and in the different branches of foreign policy? How and to what extent? What are the policy measures that) would significantly improve the coherence and effectiveness of external policies in the implementation of Agenda 2030 significantly in the short, medium and long term?

Thus, the questions addressed different aspects of policy coherence: between sustainable development policies and the wider cross-sectoral foreign policy; as well as between different dimensions of sustainable development. Instead of analysing policies and programs for promoting particular SDGs, we analysed the wider impact and overall integration of Agenda 2030 in Finland's cross-sectoral foreign and development policy. With this in mind, and to assess the cooperation between governmental branches in SDG implementation, we combined a content analysis of a broad range of policy documents with an in-depth case study on the role of the private sector in development, a topical issue within Agenda 2030 debates in Finland and internationally (Mawdsley, 2015; McEwan et al., 2017; Schulpen & Gibbon, 2002). This enabled us to expand the scope of the study to the Ministry of Finance and the Ministry of Economy Affairs and Employment, providing insights on inter-ministerial work, central for assessing PCD. Furthermore, analysis of the HRBA and the LNOB principle was incorporated throughout the research, reflecting Agenda 2030's emphasis on the LNOB as a cross-cutting principle of all SDGs.

Instead of using the SDGs and SDG indicators as the starting point of the assessment, we began our analysis from the high-level policy documents to explore the role that Finland envisions for itself globally in terms of sustainable development. The picture (detailed in the following section) was expanded further by examining relevant sectoral reports, such as the governmental reports on Finnish foreign and security policy and development policy.

A second body of documents consisted of 45 EU-related governmental position papers related to the general development policy (N=6); immigration (N=8); international taxation (N=13); and international trade policy (N=18). We analysed all position papers issued in the timespan covered in the assessment (1/2016–8/2018), identifying themes with particularly relevance for our study, and examining their relationship to the SDGs and related themes (see Appendix 2). The EU has identified PCD as an important goal, but living up to its own standards has been difficult: development objectives often "take a back seat" (Hoebink, 2004, 187). To the best of our knowledge, the ways in

which EU member states formulate their policy positions in issues relevant for PCD, has not received academic attention.

High-level EU-related policy alignments are important because they convey the actual governmental stances. Moreover, similar approach could be replicated in other EU-countries. It could also be adopted to analyse policy positions that different countries advance in other IOs. However, these alignments tell us little about administrative and inter-ministerial dynamics that hinder or promote PCD. Our focus on the implementation of SDGs in one significant policy area—private sector-related development policy—enabled us to tackle this more practical aspect. Many of the EU-related policy papers and alignments discussed issues such as trade policies and international taxation.

We also made a Freedom of Information request for development cooperation documents for projects related to private sector development, strengthening of trade capacity, and domestic resource mobilisation. They were selected by screening the online database at the website of Ministry for Foreign Affairs. Appendix 3 lists the twelve assessed projects, using the funding decision documents and monitoring reports (when available). Additionally, we reviewed a handful of funding decisions that have been made by the Business with Impact BEAM program (2015–2019), which provides funding for industry-driven projects on developing markets.

In addition to the above described document analysis, we conducted semi-structured interviews with 22 professionals from ministries, non-governmental organisations and the parliamentary Development Policy Committee. Most interviews were conducted by both researchers and one interviewee at a time. The interviewees are listed in Appendix 1.

This multi-method approach gave us a comprehensive picture on how SDG-related themes featured in the cross-sectoral work in general, and related to private sector and development, in particular.

This setting gave us a holistic picture of various challenges and opportunities. To the best of our knowledge, this was the first time that PCD has been evaluated with this kind of research setting, especially in the SDG context.

4. Finland and the SDGs

Mainstreaming SDGs would be difficult without well-functioning coordinating and executive agencies. The key actors engaged in Agenda 2030 have been the PMO, the National Commission on Sustainable Development, and the parliamentary Development Policy Committee. The Prime Minister's 2016 decision to shift the coordination of the Agenda 2030 to the PMO, has been conducive to the attempts to mainstream SDGs. The office hosts an inter-ministerial working group that monitors sustainability work in all ministries. Moreover, the Finnish National Commission on

Sustainable Development regularly gathers together a large group of politicians, civil servants and other stakeholders to discuss these matters. This institutional setting appears to provide strong potential for the cross-sectoral coordination and the dissemination of information, with a potential to improve PCD.

The key guiding documents for the implementation of the SDGs are the Finnish Governmental Program, the Government Report on the 2030 Agenda and the Development Policy Program. In addition, two documents issued by the Finnish Parliament as a response to the Government report are relevant: namely, the report of the Finnish parliament's Committee for the Future and the commentary issued by the Committee for Foreign Affairs.

These documents define the Finnish approach and commitment to PCD. The Finnish Government Report on the 2030 Agenda is essentially the implementation plan for the SDGs. It outlines two focus areas for Finland's policy: (1) carbon-neutrality and resource smartness, and (2) non-discrimination, equality and competence. In addition, the report outlines three cross-cutting principles: (1) long-term action and transformation; (2) PCD and global partnership; (3) ownership and participation. It also defines key objectives and tangible measures and describes monitoring and evaluation. The report emphasises cross-sectoral cooperation and coordination to achieve a global partnership and states that "As a global partner for developing countries, Finland employs various foreign and security policy measures to support sustainable development, such as trade policy and development policy" (PMO, 2017, p. 32).

The Committee for the Future became the reporting committee for Agenda 2030 in the parliament. In its response to the government's report, it emphasised the need to advance both cultural change within various forums and tangible policy measures in range of policy areas. Regarding policy coherence, the Committee (2017, pp. 19–20) noted,

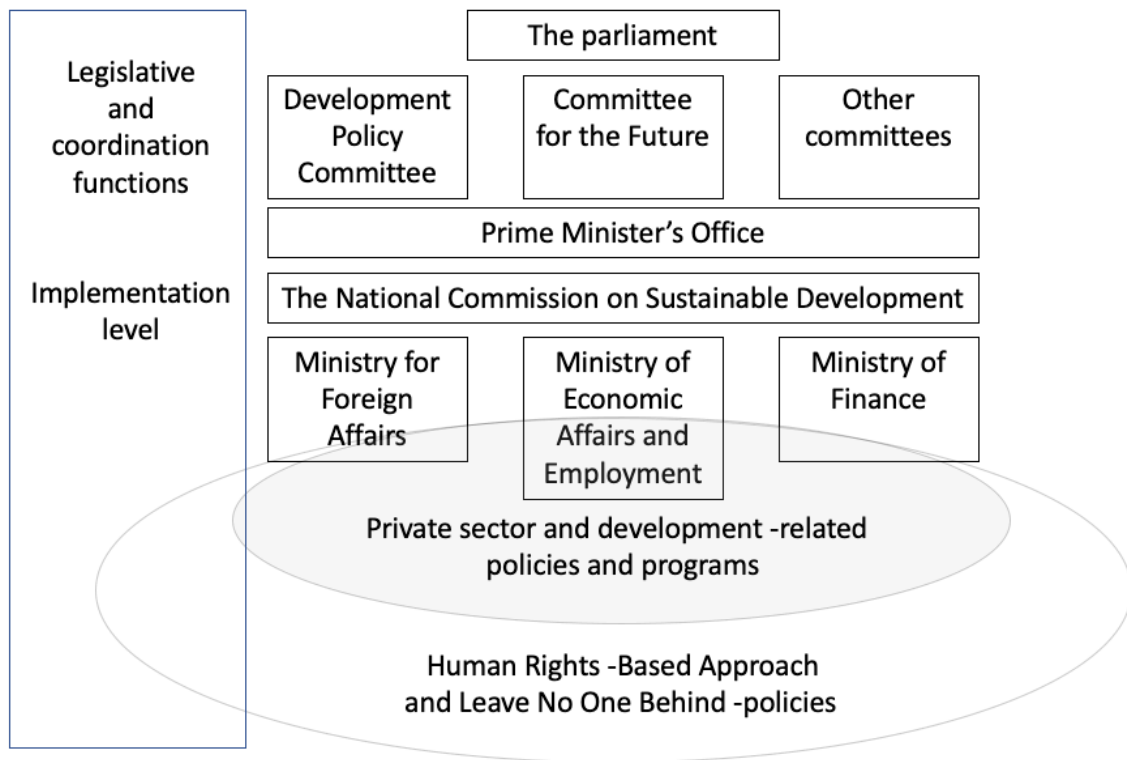
the impact of the national-level measures remained thin outside the Finnish borders, and that policy coherence between national and global measures is lacking. The experts saw that policy coherence between national and global level actions can be strengthened in the Finnish Agenda 2030 commitments, [...] by introducing environmental and human rights clauses to EU's trade treaties for putting an end to tax havens and tax avoidance[.]"

The report's alignments are elaborated further in sectoral and ministry-level reports. Commenting on the thematic areas, the Governmental Report on Foreign and Security Policy stipulates that "in light of the Finnish foreign and security policy, the central sustainable development goals are the promotion of gender equality and the promoting the rights of girls and women; reducing inequality;

tackling climate change and its effects; promoting peaceful societies; promoting legal rights for everyone; and the building of efficient and responsible institutions.” (PMO, 2016a, p. 27)

The Figure 1 below pictures the key actors that should align their policies with the Agenda 2030 and the SDGs in order to achieve policy coherence concerning the thematic areas of this study.

Figure 1. The key actors related to PCD in private sector and development policies



As Figure 1 illustrates, there are a number of governmental and parliamentary actors that need to align their policies and to operationalize them for any real progress in SDG-related PCD. To the best of our knowledge, there are few—if any—countries that would have addressed the Agenda 2030 in the high-level policy alignments as comprehensively as Finland has. This increases the relevance of Finland as a case study regarding any potential challenges in the operationalization of these alignments.

The ways in which these alignments treat human rights provides interesting avenues for discussing the coherence between the different dimensions of sustainable development. According to Agenda 2030, the SDGs “seek to realise the human rights of all”, and most targets reflect provisions of international human rights instruments. It further proclaims that (Article 4) “we will endeavour to reach the furthest behind first”. This LNOB goal links the Agenda to the international human rights principles of equality and non-discrimination. The Agenda and human rights are mutually

reinforcing. (Danish Institute for Human Rights, 2018) Human rights feature prominently also in Finnish foreign and development policy. The Government Programme of the Sipilä government (PMO, 2015, p. 34) stipulates that Finland promotes "...sustainable development as well as international stability, peace, democracy, human rights, the rule of law and equality". Finland is committed to mainstreaming HRBA in all Finnish development cooperation (Ministry for Foreign Affairs, 2015).

By way of conclusion, the various governmental programs and alignments provide strong support for mainstreaming the SDG agenda across all policy sectors. Parliamentary statements further support this goal, also highlighting the importance of broadly understood private sector development. The institutional setting seems favourable to guaranteeing inter-sectoral policy coherence. In other words, we can assume that Finland should be particularly well situated to advance SDG-related PCD, and challenges envisaged in Finland are likely to exist in other countries as well.

4.1. Policy Coherence in EU-related position papers

As explained above, a review of the EU-related governmental position papers constituted an important part of our research, as the EU-related Government strategy (PMO, 2016b) provides a strong mandate for promoting sustainable development. We reviewed position papers in relevant issue areas and mirrored their contents with the various national programs and alignments related to Agenda 2030.

The Government's Annual Report 2017 (PMO, 2018, p. 4) stipulates that Finland endeavors to "proactively and actively promote its goals in the European Union." The primary focus has been in "responding to migration; promoting growth, sustainable development and stability; developing internal security; and strengthening the external dimension and security of the EU" (Finnish Government, 2018, p. 14). The review of the Government's EU-related position papers offered us an opportunity to examine the success in mainstreaming SDGs across ministries. Ideally, all EU-related policies would incorporate the SDGs and other aspects of the Agenda 2030. Ministries are in a key role in this field, given that they are responsible for drafting the governmental position papers for EU-related legislation.

Hence, we complemented this EU-related assessment with an analysis of other relevant governmental position papers and reports, including alignments directly related to the implementation of Agenda 2030; the ministry-specific Futures Review reports that all ministries issued in early 2018; the annual reports of ministries and the PMO; the governmental program of Sipilä's government (2015–2019); the governmental foreign policy and development policy

programs; and other relevant documents. Together, the EU-specific position papers and other alignments gave us a comprehensive picture of the general treatment of our research questions in the Finnish government's policies.

In principle, international commitments gain their value through the efforts to implement them. This is particularly true with commitments that do not include legally-binding mechanisms for imposing sanctions, and there are numerous examples of international agreements that have ended up becoming empty promises (Boockmann, 2001). At the same time, the credibility and functioning of the international legal order depends on the assumption that some obligations have to be honoured. Generally speaking, the higher-level obligations generally carry more power than ones drafted by sectoral organisations and ministries (Shelton, 2006).

Given that the SDGs were undersigned by the heads of states at the UN General Assembly, they are clearly among the most prominent international agreements. However, in addition to the lack of sanctions, the all-encompassing nature of the SDGs can also be seen as a potential threat to their implementation. Given that there are as many as 169 SDG targets, there is a danger that almost any work that governments would be pursuing in any case can be seen as contributing to one target or another. This concern was highlighted by several interviewees.

The six EU-related position papers that focused on development policy in more general level included sporadic references to SDGs, in addition to emphasising the thematic priorities of the Finnish development policy. However, the focus was very much on traditional sectors and actors of development policy, with limited attention to activities conducted in other ministries than the Ministry for Foreign Affairs. Moreover, the alignments included very little reflection on how the EU should further develop the implementation of SDGs in its own work.

In other words, the key EU alignments were poorly aligned with SDGs, and most of them lacked even basic level awareness of them. Aligning national and EU-level positions and policies would require much more attention, and similar mismatches are likely to exist in other countries. However, despite of their importance for PCD, EU-related alignments are only one pillar of the SDG-related impact Finland (or any other EU-country). In order to assess how well mainstreaming SDGs has succeeded nationally as well as in relation to thematic EU alignments (in contrast to the higher-level alignments discussed in this sub-chapter), we will next continue to discuss one significant cross-sectoral issue area: namely, the role of private sector in sustainable development.

4.2. Private sector's role in sustainable development

Private sector -related development is a major policy priority for Finland, referring broadly to activities that address the role of companies in international development as both subjects and objects of “development”. While no single authoritative definition for private sector development exists, the concept refers to activities that promote investments in developing countries (Roiha, 2017). However, in Finland (as in many countries), the “private turn” has been associated with the growing interest in addressing concerns related to the development of the private sector in the Global South. Hence, we also focused on initiatives and policies related to domestic resource mobilisation and tackling capital flight. Finally, even though the interest in supporting trade capacity in developing countries (“Aid for Trade”) has somewhat diminished in recent years in Finland and internationally, we also examined this issue.

Many ministries participate in the implementation of this agenda, in addition to other public actors. The Ministry of Finance is primarily responsible for policy processes related to international taxation, whilst the Ministry for Foreign Affairs is responsible for part of the tax and development policy work and most of the private sector development cooperation work, as well as trade policy. The Ministry of Employment and the Economy is responsible for private sector development and policy on corporate social responsibility and the social impacts of business activity abroad.

Investment-driven private sector development has also become an international megatrend as part of Agenda 2030. The emphasis of Finland's development policy changed under Sipilä's government 2015–19, to one supporting foreign direct investments. However, the relationship between private sector development and other development-related goals has received insufficient attention. The degree to which these models guarantee social sustainability and decreasing inequalities required by the LNOB principle has been understudied.

Development financing has shifted toward private sector instruments internationally. Officially, states are still expected to fulfil their own obligations in the drafting and enforcement of legislation, and enterprises are expected to do their part in accordance with the regulations and principles that apply to them. Conversely, the interviews revealed a strong belief in private sector's primary role in development policy, and an assumption that development directly follows from investments and the jobs they create. This has led to a situation where private sector -related development aid projects sometimes have more flexible project management criteria compared to aid -funded projects by non-governmental organisations. The habit of treating certain information as business secrets is one driver behind this trend. Moreover, the requirements for development cooperation project management are considered to be too stringent for private sector actors. However, publicly-funded corporate activity should adhere to high transparency standards.

The analysis of EU position papers concerning international taxation shows that Finland has mainly followed the EU Commission's positions, which can be considered a moderate stance.

Communications on international taxation were prepared by the Ministry of Finance, except for one communication prepared by the Ministry of Justice and another by the Ministry of Economic Affairs and Employment. None of these communications on international taxation makes any reference whatsoever to Agenda 2030 or the SDGs. In the Ministry of Finance, the work related to international taxation is conducted with minimal resources, even though its responsibilities have markedly increased in the 2010s. The taxation and development-related work at the Ministry for Foreign Affairs has been so poorly resourced that increasing its advisory role in tax and development-related work in other ministries has been, according to our interviews, an unrealistic idea.

Several EU communications were related to trade policy, and the 2017 Government Annual Report mentions that sustainable development has been promoted in trade agreements (Finnish Government, 2018). Many communications, however, merely state with a positive tone that agreements pave the way for trade or offer Finland new export opportunities. The attention given to SDGs is scant. Except for a communication on the Transatlantic Trade and Investment Partnership relating to social services and health care, the only mention of sustainable development is found in a communication concerning Africa, Caribbean and Pacific Region trade negotiations.

In other words, the expansion of the private sector -related aid agenda has taken place without a proper assessment on its impact on the SDG agenda as a whole. At the policy level, the understanding on the cross-cutting nature of the SDG agenda has not gone much beyond traditional development policy -related concerns, as demonstrated by the lack of attention to these themes in trade- and tax-related EU position papers.

4.3. Human rights and the LNOB policies

Instead of analysing HRBA and LNOB policies as a distinct policy field, we incorporated this perspective in our analysis of the cross-sectoral foreign policy and private sector-related policies, in order to analyse the coherence of Finnish SDG policy regarding the different dimensions of 2030 Agenda. The LNOB principle and the connection of the Agenda to the HRBA are key examples of how important it is to advance Agenda 2030 holistically, instead of focusing on individual goals or policy sectors. Overall, our interviews show that sustainable development and the HRBA are seen as parallel and related agendas, but their interconnectedness is inadequately implemented and

utilised. Civil servants working directly on human rights and inequality see these issues as an integral part of sustainable development, but mainstreaming this perspective is lacking.

Finland has cooperated with other Nordic countries to promote a HRBA in sustainable development. Nonetheless, based on the interviews, the connection of human rights with SDGs—perceived as environmental issues—is often overlooked. In development policy, sustainable development is promoted closely with climate change work but questions of social development—other than those related to women’s and girls’ rights—are seldom identified as sustainable development issues. For example, issues of socioeconomic inequality are rarely addressed.

The sustainability of private sector’s development instruments (see the next section) is mainly understood as a question of environmental sustainability through green technology. The project document format includes an item on human rights, which is often responded to with very general mentions of job creation or diversity, with little consideration of more complex impacts in terms of the quality of jobs, labor rights or socioeconomic inequality. A study by UNICEF Finland (2017) contends that small- and medium-sized enterprises that had participated in the BEAM program (see the next section) do not always understand the difference between results and development impacts, and producing an environmentally friendly product is often considered enough to count as a development impact.

Our interviewees discussed the relationship between the equality agenda and sustainable development also from the viewpoint of international corporate social responsibility. The business and human rights agenda, including the UN Guiding Principles, had become a central discourse in Finnish corporate social responsibility debates in recent years. According to our interviewees, the keen interest of businesses in adopting the sustainable development agenda offers a new way to discuss difficult issues.

As the flip side, however, the interviewees were concerned that the sustainable development discourse of “doing good” might replace the discussion on business enterprises’ legal obligations concerning human rights and decent work. The same concern extends to the potential adverse impacts of businesses in the Global South. The wide scope of Agenda 2030 may encourage cherry-picking: actors can profile themselves as promoters of individual sustainability goals, while overlooking the wider agenda, including its LNOB principle and HRBA.

Another issue that emerged in our analysis on the governmental communications and EU-related position papers relates to mobility and migration. The communications reveal two seemingly incompatible perspectives, the combinability of which is not questioned. In the communications

prepared by the Ministry of the Interior, in particular, migration is seen as a problem that implies significant costs to Finland and the EU, to be prevented and managed. Simultaneously, communications prepared by the Ministry for Foreign Affairs also emphasise Finland's obligation to protect the rights of people in vulnerable situations, in line with the LNOB principle. The contrast between the two perspectives illustrate a broader contradiction between value-based and interest-based politics, which is absent from the official discourses that emphasize the Agenda 2030 as a win-win solution.

The collection, availability and use of disaggregated data (e.g. by gender, socioeconomic class, ethnic background) is crucial in the promotion of human rights and the LNOB principle. The importance of disaggregated information has also been highlighted in international discussions regarding the human rights-based approach to sustainable development (e.g. OHCHR, Danish Institute for Human Rights, 2018). Despite Finland's strong statistical institutions, disaggregated data on the achievement of sustainable development have not been gathered as required by the LNOB principle.

In conclusion, there are major challenges in mainstreaming human rights and the LNOB principle into the promotion of sustainable development. Moreover, the ways in which the expansion of the private sector -focused development agenda affects them have not received enough attention.

4.4. The development cooperation angle

Even though SDGs encompass all policy sectors, development cooperation remains a key instrument for promoting sustainable development. Here, the specific focus of our document analysis and interviews was on Aid for Trade and domestic resource mobilisation-related development cooperation projects, as well as on the five-year (2015–2019) BEAM program and the Public Investment Facility (PIF). Administered jointly by the Ministry for Foreign Affairs and Business Finland (a governmental export promotion agency), the aim of the BEAM project is to create new business innovations in developing countries. Companies, NGOs, research centers or other related actors can apply for funding for half of the expenses of a particular project.

In 2015, the Sipilä government decided to reintroduce an export credit instrument that the previous government had discontinued after a series of evaluations criticised its lack of development impact. The new PIF instrument requires applicants to explain in more detail the anticipated development impact of the project. We reviewed twelve private sector-related project documents, complemented by a review of confidential project documents from the BEAM program. We selected the projects by reviewing funding decisions on the website of the Ministry for Foreign Affairs, followed by a thorough review of the project documents for the selected projects.

Of the twelve project plans examined, four directly mentioned SDGs. However, all acknowledged that linkages exist between the projects and Finland's priorities. According to the Ministry's Human Rights Based Approach in Development Cooperation Guidance note, 2015, development projects must integrate human rights in both their means and objectives. Nonetheless, only six of the project plans assessed human rights considerations. In addition, two of the plans contained other types of analysis related to the HRBA. Overall, the analyses contained references to particular human rights issues vaguely related to the projects.

In summary, promotion of sustainable development through the private sector development instruments varied greatly. One can ask about the extent to which plans at the project level should be directly linked to Agenda 2030 framework. Or is it enough that Finland's more general development policy takes Agenda 2030 into consideration?

5. Agenda 2030 and PCD: A mixed picture

Our interviews and document analysis gave a mixed picture. Finnish commitment to SDGs was expressed explicitly in high-level policy alignments, starting from the government program. Nonetheless, the ownership of its foreign and development policy-related aspects is still predominantly centered in the Ministry for Foreign Affairs and its departments responsible for development policy. Consolidating coordination to the PMO is conducive for inter-ministerial sustainable foreign policy, also supported by the joint ministerial Sustainable Development Coordination Network. In principle, all this facilitates horizontal policy coherence. The parliament, the Committee for the Future and the Foreign Affairs Committee play a key role, and the Foreign Affairs Committee (2017, p. 3) has used its position to highlight how the global dimension of coherence still depends on actions taken “primarily through Finland's development policy”. According to our research, the Agenda's impact regarding cross-sectoral foreign policy in other departments and ministries is negligible, even if its importance is emphasised in policy alignments. For example, SDGs do not generally appear in communications on international taxation or migration, drafted in the Ministries of Finance and Interior. In most parts, the EU-related governmental position papers also bypass discussing the tangible ways in which the EU's development policy should be altered in order to advance these kinds of goals. Finland lacks a broader, transparent advocacy program for its development policy-related work in multilateral institutions.

Development policy and foreign policy are often seen as separate areas in government policies, although development policy is officially considered to be part of foreign policy. This situation creates a “policy glut”, in which the growing number of policies cannibalises their effectiveness.

A key question related to mainstreaming is how well countries can solve conflicts of interest between sustainable development and other policy goals. There is a risk of over-emphasizing the commercial pillar and narrowly-defined short-term “Finnish interests”. Other aspects of sustainability and development in the Global South are overlooked. This conflicts with the LNOB principle, given that sustainable development should focus on supporting vulnerable groups. This relates to our interviewees’ concern over “cherry-picking” individual goals from the extensive 2030 Agenda at the expense of the agenda as a whole.

In practice, commercial interests would seem to take precedence over other objectives, for example in the arms trade policies. Our interviewees expressed concern over this even though Finland is committed to the EU’s arms export criteria, which pays particular attention to human rights, as well as to the protection of regional peace, security and stability. Mirrored against Finland's own development history and areas of expertise, it is also striking how little Finnish EU policy positions emphasise the social dimension of sustainable development, for example themes related to social and health sectors.

The situation is not much better in general communications on EU development policy, which briefly refer to reproductive health, but no other areas of social policy or the LNOB principle and questions of social sustainability. Another sector commonly associated with the Finnish development model – education – gets slightly more attention in the communications than social services and health care, but the mentions are still sporadic. Moreover, the alignments included barely any reflection on how the EU should further develop the implementation of SDGs in its own work.

A more comprehensive understanding of interlinkages between SDGs is lacking. There is no coordination regarding the possible cross effects or synergies with other sectors. From an LNOB standpoint, a crucial issue is that development cooperation funds are not used to hinder the mobility of the most vulnerable people. Instead, these funds should be put toward resolving the problems in the countries of origin and reducing inequalities in global mobility.

One of the challenges repeatedly brought up in interviews was resourcing. A particularly acute issue were the recent cuts to the development cooperation budget and a lack of predictability in funding. This conflicts with relevant SDGs, including SDG 17.2 and its Indicator 17.2.1. For example, the decline in basic funding given by Finland to UN organisations has left Finland falling behind the Nordic reference group, hampering Finland’s ability to support groups in weaker positions. Even though Finland has positioned itself as a proponent of empowering women and girls in its official policies, Finland cut 29 per cent of its support for UN Women and 43 per cent of its support for UN Population Fund during the period we covered (Development Policy Committee, 2017).

Despite good intentions, centralizing the coordination work of SDGs to PMO has not really supported advancing PCD in the Finnish EU policy. Inadequate resourcing across all government levels is clearly one factor behind this mismatch. As one interviewee noted,

“we have room for improving all coordination efforts between national, EU-level and international work. While there are some positive examples, overall this problem is related to resourcing. [...] The situation is markedly different for example in Sweden, where the administrative support and strategy-related work is much better resourced.”

Another interviewee noted that the Ministry for Foreign affairs was in a “survival mode” and “in a shock period” in 2015–2016 when the major ODA cuts were executed. However, inadequate resources do not explain everything. It should be possible to improve the mainstreaming of SDGs between and within ministries and the PMO even with current resources. As one interviewee noted, there has been “varying levels of awareness” on the high-level development priorities even within the Ministry for Foreign Affairs.

The number of civil servants has progressively been cut throughout the 2000s with mechanical reduction targets. For example, the total number of personnel assigned by ministries and embassies in the Ministry for Foreign Affairs was 1,817 persons in 1998, whilst the total number had dropped to 1,402 in 2017 (Ministry for Foreign Affairs, 2002, Ministry for Foreign Affairs, 2017). As a result, the Finnish ministries are surprisingly poorly resourced. For example, in 2016, Finland ranked 23 out of 28 in the share of central government in total public sector employment in the EU (Thijs et al., 2017).

Consequently, it was hardly a surprise that the interviews revealed an oft-repeated concern that experts are unable to participate in many important international meetings, at which Finland would be able to make a genuine contribution. Supporting an international system based on regulatory control requires an adequately-resourced civil service. In many ministerial departments (or even within entire ministries), individual civil servants have been tasked with advancing important sustainable development-related goals. This piecemeal approach hinders attempts to genuine mainstreaming.

Furthermore, implementing the LNOB principle would require identifying vulnerable groups and the underlying reasons for their vulnerability through evaluations and analyses, that need to be resourced at both the project and policy levels.

6. Conclusions and signposts for future research

Our analysis of the implementation of Agenda 2030 and the SDGs in Finland's cross-sectoral foreign policy has shown that, despite an institutional framework that seems ideal to guarantee policy coherence, traditional sectoral divisions between development policy as a separate field and sustainability as an environmental issue, remain. In particular, we have highlighted the following issues that need to be considered in attempts to advance PCD: (1) Absence of SDGs in EU-positions linked to taxation or migration reflect the low ownership/priority associated to Agenda 2030 in ministries beyond MFA, and the broader contradiction between the Agenda's global approach and the narrower national interests. (2) In private sector development, a key problem seems linked to a narrow vision of development as economic growth, and the belief in the role of businesses in bringing development automatically. (3) In addition, sustainability is seen as green technology, which is linked to the dominance of environmental issues in sustainability debates, problems in integrating HRBa and LNOB to all sustainability policy reflect the lesser priority given to social sustainability. (4) There is a risk underlying the private sector's eagerness to embrace the SDGs: promotion of sustainability might replace the compliance-focused BHR agenda as the core of international corporate social responsibility. (5) Human resource cuts in ministries imply a tangible hindrance to innovative thinking and crossing traditional sectoral boundaries.

Sianes (2017, 141) summarises various reasons identified in the existing literature for PCD failures. These include pressure group interest, lack of information, short-termism, ideological factors, and difficulties in constituting legitimate spaces of participation above local-level politics. Our article has drawn attention to the interrelation between these factors, as well as to the importance of tracking down and analysing the political process within and between ministries and different branches of the government. As our research shows, fulfilling Agenda 2030s potential requires much stronger coordination of policies within Northern countries. This illustrates the need to combine various qualitative and quantitative research approaches in researching and evaluating SDG-related progress and policy coherence.

There is a need for similar studies in other countries. Keeping that in mind, we conclude by reflecting on some of our methodological choices. The first thing to note is that an assessment based on the SDG indicators would hardly have revealed the main challenges that we identified in terms of policy coherence using a cross-sectoral, mixed method approach. Many challenges related to PCD are political and organisational. As such, they are highly dependent on the particular institutional settings in each country. This should be considered both in scholarship and practice.

Perhaps unsurprisingly, the further our research progressed from the "usual suspects" of international development, the more issues we encountered in advancing SDGs or in integrating the

LNOB principle. Expanding the focus even more outside the Ministry for Foreign Affairs could have given even bleaker picture. It would be interesting to see similar studies that considered the foreign policy aspects of other sectors, such as agricultural or defence policies.

The focus on governmental position papers in EU issues provided particularly interesting results. These alignments convey the actual policies that the government pursues. Hence, it is less likely that these alignments are sugar-coated with empty rhetoric. The same approach could be used in the submissions and opinions that governments deliver to other major international organisations and their working groups, such as the OECD. Finally, interviewing functionaries from different ministries revealed interesting insights on how position papers are drafted and how the power relations between different actors, even within the same government, can have an impact on which dimensions and commitments are integrated and which are left out in the practical work of policy making and implementation.

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Appendix 1. The list of interviewees

1. Mika Björklund, Ministerial Adviser, Ministry of Economic Affairs and Employment, 23.8.2018
2. Max von Bonsdorff, Director, Unit for Development Finance and Private Sector Cooperation, Ministry for Foreign Affairs, 21.8.2018
3. Alva Bruun, Senior Adviser, Unit for Human Rights Policy, Ministry for Foreign Affairs, 4.10.2018
4. Elina Kalkku, Permanent State Under-Secretary, Development Policy, Ministry for Foreign Affairs, 9.10.2018
5. Katja Kandolin, Coordinator, Development Policy Committee, 19.12.2018
6. Jussi Kanner, Advocacy Coordinator, Kehys, 8.10. and 17.10.2018
7. Eira Karppinen, International Director, Finnish Tax Administration, 8.8.2018
8. Oskar Kass, Senior Officer, Unit for Development Finance and Private Sector Cooperation, Ministry for Foreign Affairs, 20.12.2018.
9. Lyldia Kilpi, Policy Advisor, Kepa (phone interview), 25.6.2018

10. Maria Kurikkala, Adviser for Taxation and Development, Unit for Development Finance and Private Sector Cooperation, Ministry for Foreign Affairs, 20.9.2018
11. Mikael Långström, Team Leader, Unit for Sustainable Development and Climate Policy, Ministry for Foreign Affairs, 31.8.2018 and 3.12.2018
12. Ilona Mattila, Program Officer, Development Evaluation, Ministry for Foreign Affairs, 25.10.2018
13. Elna Mikola, Advocacy Coordinator, Kehys, 27.6.2018
14. Leena Pentikäinen, Ministerial Adviser, Ministry of Economic Affairs and Employment, 17.9.2018
15. Linda Piirto, Senior Advisor, Ministry of Economic Affairs and Employment, 10.10.2018
16. Pasi Pöysäri, Director, Unit for Sustainable Development and Climate Policy, Ministry for Foreign Affairs, 31.8.2018 and 3.12.2018
17. Malena Sell, Commercial Secretary, Trade Policy Unit, Ministry for Foreign Affairs UM, 18.9.2018
18. Marikki Stocchetti, Secretary General, Development Policy Committee, 17.8.2018, 12.10.2018 ja 19.12.2018
19. Maria Suokko, Senior Adviser, Ministry for Foreign Affairs, 25.9.2018
20. Antero Toivainen, Senior Ministerial Adviser, Ministry of Finance, 30.8.2018
21. Sonja Vartiala, Executive Director, Finnwatch, 4.10.2018
22. Kent Wilska, Commercial Counselor, Trade Policy Unit, Ministry for Foreign Affairs 14.8.2018 and 9.11.2018 (phone interview)