## Fact sheet: Disability inclusiveness of development and humanitarian aid in **FINLAND**

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| **Finland has gone to considerable lengths to lay the foundations for disability inclusion throughout its development cooperation and humanitarian action - from its external influencing, to its theories of change, to its programme management – with further positive developments in the pipeline. Finland is also one of few ODA providers that channels a large part of its disability-targeted Official Development Assistance through organisations of persons with disabilities ( DPOs - even if organisations of persons with disabilities in the Global South are only involved at the sub-grant stage). The challenge is now to make implementation of Finland’s high ambitions for disability inclusion consistent right across the Finnish Official Development Assistance portfolio.** |

**Methods used:** review of documents in the public domain (in English); review of the Organisation for Economic Cooperation and Development (OECD) Creditor Reporting System database; interview with the Ministry for Foreign Affairs. The review took place between July and September 2020.

For important context on the scope of the work, please refer to the [methodology document](https://www.edf-feph.org/content/uploads/2020/11/Mapping-inclusivenss_methodology_final.docx)

### **Key facts**

### **STRATEGY AND LEADERSHIP**

Clear commitments in strategy documents and leaders’ statements have a key role to play in driving the department-wide changes needed for disability inclusion.

* **Ministry in charge of international development and humanitarian action**: [Ministry for Foreign Affairs](https://um.fi/development-policy-and-development-cooperation). Spending through the Ministry amounted to around 90% of Finland’s total allocable Official Development Assistance (ODA) spending in 2018.[[1]](#footnote-1)
* **National strategy/policy on disability**: [The CRPD national action programme, 2018-19, is here](https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/160833/STM_6_2018.pdf?sequence=1&isAllowed=y). (The document was not available in English, so a detailed review was not possible).
* **Law on ODA:** There is no separate law on ODA. The Finnish Parliament rules on Official Development spending every year through its annual budget.[[2]](#footnote-2)
* **Overall strategy/policy on international cooperation and humanitarian action**: The web-page on [the goals and principles of Finland’s development policy](https://um.fi/goals-and-principles-of-finland-s-development-policy) lists “the position of people with disabilities” as one of five cross-cutting objectives that must be taken into account in all activities. The web-page on [humanitarian aid](https://um.fi/humanitarian-aid) says “It is important for Finland that humanitarian activities focus on vulnerable groups – especially girls, women and persons with disabilities”.[[3]](#footnote-3) Finland’s latest [theory of change for development policy](https://um.fi/documents/35732/0/theories-of-change-and-aggregate-indicators-for-finlands-development-policy-2020.pdf/7bc4d7f2-ffc8-5f4d-8382-43193fd887e8?t=1584355537316) includes disability as a cross-cutting objective, and there is a dedicated outcome on disability.[[4]](#footnote-4) There are also frequent (albeit not exhaustive)[[5]](#footnote-5) explicit and implicit references to disability throughout the other outputs and outcomes in the theory of change, in diverse thematic areas including gender equality, humanitarian action, education, decent work, peace and security, smallholder agriculture, and water, sanitation and hygiene.
* **Strategy/policy on disability in international cooperation and humanitarian action:** Finland does not yet have a strategy on disability in international cooperation and humanitarian action, although some of the elements that might be included in such a strategy are captured very briefly in the theory of change for development policy (see above) and the guideline for the cross-cutting objectives (see ‘internal capacity’ below). The guideline for the cross-cutting objectives includes a detailed minimum standard for disability inclusion. [[6]](#footnote-6) If implemented, this would in principle go a long way towards systematically addressing barriers to equal participation of persons with disabilities across all Finnish ODA spent through the Ministry for Foreign Affairs. However, it should be noted that, according to the Finnish Development Policy Committee, the Ministry has sometimes found it challenging to put cross-cutting objectives fully into practice.[[7]](#footnote-7)
* **Charter on inclusion of persons with disabilities in humanitarian action:** Finland played a leading role in bringing the [Charter](http://humanitariandisabilitycharter.org/) onto the agenda of the World Humanitarian Summit;[[8]](#footnote-8) it has endorsed the Charter; and it supported the Inter-Agency Standing Committee to develop guidelines on the Charter’s implementation.[[9]](#footnote-9)
* **Evidence of senior commitment to disability inclusion in international cooperation and humanitarian action:**  In July 2020, Under-Secretary of State for Finland Ms Elina Kalkku took part in a high-level round table to highlight the importance of including persons with disabilities in COVID-19 response and recovery.[[10]](#footnote-10)
* **Engagement in the** [**Global Action on Disability (GLAD) Network**](https://gladnetwork.net/): Finland is on the steering committee for the GLAD network (as is the Abilis Foundation, one of the Finnish organisations of persons with disabilities (DPOs) that the Ministry for Foreign Affairs supports).
* **Other engagement on disability inclusion with international actors in the fields of development cooperation and humanitarian action**: Finland engages extensively in influencing on disability inclusion – recent examples include advocacy (with the UK and Australia) for an action plan on the UN’s new Disability Strategy; and engagement in a specialist network for disability inclusion within humanitarian ODA.[[11]](#footnote-11)

### **ENGAGEMENT WITH DPOs**

High-quality engagement with DPOs is fundamental. Not only does it make development cooperation and humanitarian action legally compliant and technically stronger in the short term. By strengthening the disability movement and making space for real participation– as the “subject of action”, not the “object of intervention”,[[12]](#footnote-12) it also contributes to the redistribution of power that is a pre-requisite for sustainable disability-inclusive development in the long-term.[[13]](#footnote-13)

* **DPO engagement in Finland’s ODA**: In principle DPOs would always be invited to the Ministry for Foreign Affairs’ consultations on Finnish development cooperation policy (although it was not clear from the documents reviewed how far this also applies to DPOs from the Global South). There is as yet less opportunity for DPOs to participate in the design, implementation and evaluation of mainstream programmes.[[14]](#footnote-14) Finland is unusual among ODA providers in that it channels a relatively high share of its disability-targeted ODA through DPOs – reportedly some 70% of disability-targeted ODA.[[15]](#footnote-15) In 2018 such funding flowed to Finnish DPOs in the first instance,[[16]](#footnote-16) though a substantial share was then sub-granted to DPOs in the Global South.[[17]](#footnote-17)

### **INTERNAL CAPACITY**

Successfully implementing disability-inclusive development cooperation and humanitarian action requires sufficient staff with relevant skills and experience.

* **Human resources for work on disability**: The Ministry for Foreign Affairs has one advisor specialised in disability inclusion. Disability is also one element of the humanitarian advisor’s brief. In addition, two staff work on operational aspects of CRPD compliance (e.g. human resourcing).[[18]](#footnote-18) In making comparisons it should be noted that the total staff complement working on Finnish ODA is relatively small compared with some other ODA providers, although it was not possible to isolate a precise number working on ODA from the larger total who work at the Ministry for Foreign Affairs in general.[[19]](#footnote-19)
* **Tools and guidance for work on disability:** Disability-inclusive development is included within the week-long training offered to Ministry staff rotating to new positions, and to newly recruited junior professionals and UN Volunteers. More specialised training is offered on an ad-hoc basis.[[20]](#footnote-20) DPOs participate in providing training.[[21]](#footnote-21) The Ministry recently drafted a new guideline on its cross-cutting objectives, including disability (which briefly covers the twin-track approach, minimum standards, and data).[[22]](#footnote-22) The guideline will in future be supplemented by more detailed guidance and tools.[[23]](#footnote-23) This will be important, since the Finnish Development Policy Committee has found that staff knowledge and skills have historically been a barrier to effective mainstreaming.[[24]](#footnote-24)
* **Recognition for staff work on disability:** This review did not find any evidence of specific performance incentives for staff work on disability.

### **MANAGEMENT AND REPORTING**

It is essential for management and reporting processes to create positive incentives that foster disability inclusion, and avoid perverse incentives that lead to exclusion.

* **Budgeting for disability inclusion:** There is not yet a policy on budgeting for additional costs of inclusion. The disability advisor checks that such costs are included in any budgets that she reviews, but this is only a subset of the total.[[25]](#footnote-25)
* **Programme management:** Disability has not yet been systematically integrated into the Ministry’s 68-page [manual for bilateral programmes](https://um.fi/documents/35732/0/Manual+for+bilateral+programmes+2018.pdf/d0768089-d6c8-b6b4-2ca5-bf8d0b31a0cd), although there are isolated references especially in relation to data. However, the Ministry’s process for reviewing spending proposals before approval offers a potentially important programme management check, as proposals must be assessed against minimum human rights criteria before approval.[[26]](#footnote-26) In principle, this offers scope to ensure that programmes are disability inclusive before they are implemented. In practice, the effectiveness of the review may depend on how closely the specialist disability advisor is involved. In addition, the review currently takes place at a late stage in programme development, which in practice can limit the room to take corrective action if elements of the minimum standard have not been met: however, there are plans to move the review to an earlier phase of the process in future. [[27]](#footnote-27)
* **Grant management:** Civil society organisations receiving Finnish ODA from the Ministry for Foreign Affairs are required to show that they take into account non-discrimination (including non-discrimination towards persons with disabilities).[[28]](#footnote-28) The Ministry also offers an incentive to civil society organisations to include a disability component in their projects, by offering them a lower match funding requirement if they do so.[[29]](#footnote-29) The Ministry does not set requirements for multilateral organisations receiving Finnish funding, but does advocate for greater inclusion of persons with disabilities (citing for example engagement with the World Bank, UNICEF and UN Women).[[30]](#footnote-30) (Please note that this review focused on incentives to include persons with disabilities in the work of civil society and multilateral partners. It was beyond its scope to examine incentives through other channels, e.g. ODA investments in private sector companies – although during the interview with the Ministry for Foreign Affairs it was mentioned in passing that further work will be needed to design suitable checks on disability inclusion in private sector instruments).
* **Procurement:** It was not possible to conclude on this indicator, as procurement policies are only available in Finnish, and procurement does not fall within the remit of the staff member who was interviewed.
* **Disaggregated data and other reporting:** The Ministry intends to disaggregrate the large majority of indicators in its results framework by disability, although it anticipates there may be some delay before partners have the required systems in place.[[31]](#footnote-31) (Please see ‘spending’ section below for reporting using the ‘DAC marker’).
* **Checks to detect and prevent ODA spending on activities that contravene the Convention on the Rights of Persons with Disabilities (CRPD) - e.g. forced psychiatric treatment:[[32]](#footnote-32)** The main check to identify projects that contravene the CRPD is the process for assessing proposals against human rights criteria – supplemented in some cases by the process of routine monitoring visits to civil society partners.[[33]](#footnote-33) It was beyond the scope of this review to assess how these checks work in practice.

### **SPENDING**

Spending data shows the scale of an ODA provider’s investment in international cooperation and humanitarian action. Subject to some limitations, it also gives a snapshot of how much that ODA provider’s spending aimed to be inclusive of persons with disabilities.

* **Finland’s total Official Development Assistance (ODA) spending**: US $ 1.1 billion (1.0 billion Euros) in 2019. This was 0.42% of Gross National Income.[[34]](#footnote-34)
* **Percentage of allocable ODA spending screened using the disability ‘DAC marker’ in 2018:[[35]](#footnote-35)** 12%.[[36]](#footnote-36) Before the DAC marker was introduced, Finland had been an innovator in introducing its own disability marker.[[37]](#footnote-37)
* **Percentage of total allocable ODA spending[[38]](#footnote-38) with disability inclusion as at least one objective in 2018**: 6%.[[39]](#footnote-39) (In interpreting this result, please note that reporting is based on self-assessment and there is no ex-post process to check different ODA providers’ reported results for methodological consistency).[[40]](#footnote-40) [Please refer to this link for listings of the individual projects](https://docs.google.com/spreadsheets/d/1V2bDs3m25tCOVOe-9EvLvV9cvLsteYljia6KzIBpCRc/edit?usp=sharing) that had disability inclusion as at least one objective [please note the link contains two separate sheets].[[41]](#footnote-41)

**Annex A: Key questions for future analysis and advocacy[[42]](#footnote-42)**

1. DPOs already play an important role in Finnish **disability-specific** Official Development Assistance. What plans does Finland have to increase the role of DPOs as active participants and experts in the implementation of its **mainstream** programmes?
2. The Finnish Development Policy Committee has found that it can sometimes be challenging for the Ministry of Foreign Afairs to put its cross-cutting objectives, such as on disability, fully into practice.[[43]](#footnote-43) How does the Ministry plan to ensure that its high ambitions on disability inclusion are consistently implemented? For example:
   1. How will the Ministry make sure that all staff have a sound knowledge of its guidance and tools on disability inclusion, including the minimum standards?
   2. Does the Ministry have plans to integrate disability more comprehensively into its manual for bilateral programmes?
   3. How will the Ministry check that its quality assurance processes consistently detect proposals that fall short of its minimum standards on disability inclusion – and that any such proposals are modified to meet the standards before they are approved?
   4. The Ministry plans to disaggregate many of the indicators in its results framework by disability. How many indicators can already be disaggregated by disability, and what is the expected timescale to increase this?
3. Although Finland has had its own disability spending marker for some time, it only screened 12% of its allocable ODA spending against the disability ‘DAC marker’ in 2018. What steps will Finland take to increase its use of the DAC marker in future years?
4. Has the Ministry of Foreign Affairs considered making an explicit statement on the need for Finnish-funded programmes to budget for disability inclusion?
5. Integrating requirements on accessibility into ODA procurement practices can create an important incentive for private sector suppliers to change their practices (for example, if suppliers are required to make information technology equipment accessible). Is accessibility already a requirement in Finnish ODA procurement? If not, what are the Ministry’s views on introducing an accessibility requirement in future?

**Annex B: Finland’s priority countries**

Finland’s main partner countries for bilateral development cooperation are: Afghanistan, Ethiopia, Kenya, Mozambique, Myanmar, Nepal, Somalia and Tanzania.

In addition, Finland provides some targeted support to: Eritrea, Kyrgyzstan, the Palestinian Territory, Tajikistan, Ukraine, Vietnam and Zambia. It also has region-wide programmes.[[44]](#footnote-44)

Priority countries for Finnish humanitarian assistance are decided through a separate process, in close consultation with UN organisations and with the International Red Cross and Red Crescent Movement.[[45]](#footnote-45)

### **Annex C: key DPO and other contacts**

### Key DPOs: [Finnish Disability Forum](https://vammaisfoorumi.fi/en/frontpage/); [Abilis Foundation](https://www.abilis.fi/en/); [Disability Partnership Finland](https://www.vammaiskumppanuus.fi/en/)

* To ensure coordination with wider civil society messaging on the quantity and quality of Finnish ODA, advocates may also want to consider contacting [Fingo](https://www.fingo.fi/english)

1. Source : Organisation for Economic Cooperation and Development Development Assistance Committee (OECD DAC) [Creditor Reporting System](https://stats.oecd.org/Index.aspx?DataSetCode=CRS1). Calculated on a commitments basis. ‘Allocable’ ODA spending is a category defined by the OECD – it is this category that the OECD deems most relevant for analysis on disability inclusion. [↑](#footnote-ref-1)
2. Library of Congress, [Regulation of Foreign Aid: Finland](https://www.loc.gov/law/help/foreign-aid/finland.php) [↑](#footnote-ref-2)
3. Please note it was not possible to review full up-to-date strategy documents: the most recent development cooperation strategy dates from 2016, under a previous government, whereas the [2019 humanitarian policy](http://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/161936/UM_2019_01.pdf?sequence=1&isAllowed=y) document is only available in Finnish. [↑](#footnote-ref-3)
4. Page 18 and page 6. [↑](#footnote-ref-4)
5. Certain relevant outcomes and outputs, e.g. outputs on access to finance for small enterprises or access to energy, do not mention disability explicitly. [↑](#footnote-ref-5)
6. Ministry for Foreign Affairs, [Guideline for the cross-cutting objectives in the Finnish development policy and cooperation](https://um.fi/documents/35732/0/Annex+4+-+Cross-cutting+Objectives+%281%29.pdf/e9e8a940-a382-c3d5-3c5f-dc8e7455576b?t=1596727942405), p.3 [↑](#footnote-ref-6)
7. Development Policy Committee, [Finland’s development policy in 2019](https://www.kehityspoliittinentoimikunta.fi/wp-content/uploads/sites/17/2019/09/KPT_Vuosiarvio_2019_ENGLISH_web.pdf), p.55 [↑](#footnote-ref-7)
8. OECD DAC, 2017, [Peer review of Finland](https://www.oecd.org/dac/oecd-development-co-operation-peer-reviews-finland-2017-9789264287235-en.htm), p.79. [↑](#footnote-ref-8)
9. Ministry for Foreign Affairs, [Putting the needs of persons with disabilities at the centre of humanitarian action – Finland’s achievements](https://um.fi/documents/35732/48132/putting_the_needs_of_persons_with_disabilities_at_the_centre/d1602270-fec2-85ad-e93c-53bc003daaaf?t=1525690617980), p.2 [↑](#footnote-ref-9)
10. Global Action on Disability (GLAD) Network, 2020, ‘[Press release: virtual high level roundtable on the issue of COVID-19 and disability](https://gladnetwork.net/search/news/press-release-virtual-high-level-round-table-issue-covid-19-and-disability)’. [↑](#footnote-ref-10)
11. Source: ministry interviews. [↑](#footnote-ref-11)
12. Quote from Giampiero Griffo (DPI Italia), personal correspondence [↑](#footnote-ref-12)
13. See for example European Disability Forum, [Guidance note on the role of European organistions of persons with disabilities in development cooperation](http://www.edf-feph.org/sites/default/files/guidance_note_on_dpo_involvement_in_international_cooperation_0.pdf), pp. 6-7. [↑](#footnote-ref-13)
14. Interview with Ministry for Foreign Affairs [↑](#footnote-ref-14)
15. ‘[Leave No-One Behind: the Finnish approach to addressing the rights of persons with disabilities in the development cooperation and policy](https://um.fi/documents/35732/48132/finnish_approach_persons_with_disabilities_in_development_cooperation_pdf_1_mb_20_sivua.pdf/ba6daf5b-2ddb-37f8-1e18-c87a4a2f2e0a?t=1560451164740)’, p.13 [↑](#footnote-ref-15)
16. Source: analysis of OECD DAC [Creditor Reporting System](https://stats.oecd.org/Index.aspx?DataSetCode=CRS1). [↑](#footnote-ref-16)
17. ‘[Leave No-One Behind: the Finnish approach to addressing the rights of persons with disabilities in the development cooperation and policy](https://um.fi/documents/35732/48132/finnish_approach_persons_with_disabilities_in_development_cooperation_pdf_1_mb_20_sivua.pdf/ba6daf5b-2ddb-37f8-1e18-c87a4a2f2e0a?t=1560451164740)’, p.8 [↑](#footnote-ref-17)
18. Interview with Ministry for Foreign Affairs [↑](#footnote-ref-18)
19. The total number of staff working for the Ministry for Foreign Affairs is around 2700, but this covers a wide variety of functions besides ODA work (source : Ministry for Foreign Affairs website, ‘[Henkilöstötilinpäätökset](https://um.fi/henkilostotilinpaatokset) ’ page). [↑](#footnote-ref-19)
20. Interview with Ministry for Foreign Affairs [↑](#footnote-ref-20)
21. UN Special Rapporteur on the rights of persons with disabilities, 2020, [report on disability-inclusive international cooperation](https://undocs.org/en/A/75/186), p.22 [↑](#footnote-ref-21)
22. Ministry for Foreign Affairs, [Guideline for the cross-cutting objectives in the Finnish development policy and cooperation](https://um.fi/documents/35732/0/Annex+4+-+Cross-cutting+Objectives+%281%29.pdf/e9e8a940-a382-c3d5-3c5f-dc8e7455576b?t=1596727942405) [↑](#footnote-ref-22)
23. Interview with Ministry for Foreign Affairs [↑](#footnote-ref-23)
24. Development Policy Committee, [Finland’s development policy in 2019](https://www.kehityspoliittinentoimikunta.fi/wp-content/uploads/sites/17/2019/09/KPT_Vuosiarvio_2019_ENGLISH_web.pdf), p.56 [↑](#footnote-ref-24)
25. Interview with Ministry for Foreign Affairs [↑](#footnote-ref-25)
26. Ministry for Foreign Affairs, ‘[Leave No-One Behind : the Finnish approach to addressing the rights of persons with disabilities in the development cooperation and policy](C://Users/Kitty/Downloads/Persons_with_Disabilities_netti.pdf)’, p.10 [↑](#footnote-ref-26)
27. Interview with Ministry for Foreign Affairs [↑](#footnote-ref-27)
28. ‘[Support for international non-governmental organisations](https://um.fi/support-for-international-non-governmental-organizations-ingos-)’ web-page; Ministry for Foreign Affairs, [Putting the needs of persons with disabilities at the centre of humanitarian action – Finland’s achievements](https://um.fi/documents/35732/48132/putting_the_needs_of_persons_with_disabilities_at_the_centre/d1602270-fec2-85ad-e93c-53bc003daaaf?t=1525690617980); interview with Ministry for Foreign Affairs. [↑](#footnote-ref-28)
29. Ministry for Foreign Affairs, 2020, [submission to the UN Special Rapporteur on disability](https://www.ohchr.org/Documents/Issues/Disability/SubmissionInternationalCooperation/States_Finland.docx), p.3 [↑](#footnote-ref-29)
30. Ministry for Foreign Affairs, 2018, [Finland’s Development Policy Results Report](https://um.fi/documents/35732/0/UM+KPR+2018+ENG+WEB.pdf/944cf817-9d4a-43ca-07a7-2aebd6053801), pp. 29, 66; and interview with Ministry for Foreign Affairs. [↑](#footnote-ref-30)
31. Ministry for Foreign Affairs, 2020, [Theories of change and aggregate indicators for Finland’s development policy](https://um.fi/documents/35732/0/theories-of-change-and-aggregate-indicators-for-finlands-development-policy-2020.pdf/7bc4d7f2-ffc8-5f4d-8382-43193fd887e8?t=1584355537316); and interview with Ministry for Foreign Affairs. [↑](#footnote-ref-31)
32. This indicator looks at what ODA is spent on, and whether this directly contributes to activities that are contrary to the provisions of the CRPD. For the wider questions of whether ODA spending contributes to activities that fulfil the CRPD, and whether the **way** that ODA is spent complies with the CRPD by enabling the active involvement of DPOs, please refer to the other sections of this fact-sheet. [↑](#footnote-ref-32)
33. Interview with Ministry for Foreign Affairs. [↑](#footnote-ref-33)
34. Source: OECD DAC, [2019 preliminary ODA data](https://www.oecd.org/dac/financing-sustainable-development/development-finance-data/ODA-2019-detailed-summary.pdf), Table 1. Exchange rates calculated using the [IMF’s data tables](https://www.imf.org/external/np/fin/data/rms_mth.aspx?SelectDate=2019-06-30&reportType=REP) (data for the mid-point of the year, 28 June 2019). [↑](#footnote-ref-34)
35. The ‘**DAC marker**’ is a new tool introduced to the OECD DAC’s ODA database. It allows ODA providers to flag whether their spending aims to be disability inclusive. ([More information on the DAC marker is available here](https://inclusive-policy.org/wp-content/uploads/2020/09/OECD-DAC-data-guide-disability-marker_1.0.pdf)). **Allocable ODA spending** is a category defined by the OECD. It describes types of ODA spending that can more easily be controlled and monitored directly by ODA providers (e.g. project spending is easier to control and monitor directly, compared with debt relief). [↑](#footnote-ref-35)
36. Source : OECD DAC [Creditor Reporting System](https://stats.oecd.org/Index.aspx?DataSetCode=CRS1). Calculated on a commitments basis. [↑](#footnote-ref-36)
37. Source : Ministry for Foreign Affairs, 2018, [Development Policy Results Report](https://um.fi/documents/35732/0/UM+KPR+2018+ENG+WEB.pdf/944cf817-9d4a-43ca-07a7-2aebd6053801), p.108, and interview with Ministry for Foreign Affairs. [↑](#footnote-ref-37)
38. For full accountability, this calculation includes **all** allocable ODA spending – both that which Finland screened using the marker, and that which it did not. [↑](#footnote-ref-38)
39. Source : OECD DAC [Creditor Reporting System](https://stats.oecd.org/Index.aspx?DataSetCode=CRS1). Calculated on a commitments basis. The 6% figure comprises (i) 4% with disability inclusion as its « principal objective », and (ii) 2% with disability inclusion as a « significant objective ». [↑](#footnote-ref-39)
40. In particular, Finland’s 2018 results were transposed from data captured under Finland’s own system for tracking disability-inclusive spending ([Development Policy Results Report](https://um.fi/documents/35732/0/UM+KPR+2018+ENG+WEB.pdf/944cf817-9d4a-43ca-07a7-2aebd6053801), p.108). Differences in the two systems may have led to under-reporting (source: interview with Ministry for Foreign Affairs and analysis of the two systems). [↑](#footnote-ref-40)
41. Source : derived from OECD DAC [Creditor Reporting System](https://stats.oecd.org/Index.aspx?DataSetCode=CRS1). [↑](#footnote-ref-41)
42. Please note readers are advised not to draw comparisons between different ODA providers on the basis of the questions in this annex : the questions have been tailored to individual contexts and are not an indication of relative performance. [↑](#footnote-ref-42)
43. Development Policy Committee, [Finland’s development policy in 2019](https://www.kehityspoliittinentoimikunta.fi/wp-content/uploads/sites/17/2019/09/KPT_Vuosiarvio_2019_ENGLISH_web.pdf), p.55 [↑](#footnote-ref-43)
44. Ministry of Foreign Affairs, ‘Bilateral partner countries’ page. Please note this is not an exhaustive list of all the countries to which Finnish ODA flows: Finland also provides ODA to other countries, for example through multilateral agencies and civil society organisations. (Source: Ministry of Foreign Affairs website and analysis of OECD DAC [Creditor Reporting System database](https://stats.oecd.org/Index.aspx?DataSetCode=crs1)). [↑](#footnote-ref-44)
45. Ministry of Foreign Affairs, ‘[Humanitarian aid](https://um.fi/humanitarian-aid)’ page [↑](#footnote-ref-45)