
DELIVERY UNDER PRESSURE

Organisational commitments, constrained resources and measurable results

A saving is not fully understood until its consequences are traced.

A Finland evidence base with European context for organisations, funders and decision-makers.

Research cut-off: 7 September 2026

Public evidence publication. This report does not advocate for or against a particular government's fiscal policy.

Executive summary

Resource contraction changes more than budgets. It changes what organisations can promise, what they can deliver, and who carries the consequences when activity is reduced or stopped.

Finland's social and health NGO sector provides an unusually clear current case. STEA states that approximately €190 million will be available for grants in 2027, one third less than in 2026. The 2027 criteria also place explicit weight on verified need and results. In 2026, reduced appropriations affected around 150 continuing grant-funded activities, including reductions and controlled wind-downs.

Sector surveys indicate that organisations are already reducing services and capacity. A national wellbeing-services-county network survey received responses from 452 organisations and reported activities being reduced, suspended or ended. An August 2026 Hali/SOSTE survey found that 80% of respondents expected to end at least one form of activity or function; 40% considered closure of the entire organisation possible or likely.

Those figures establish pressure and expected organisational change. They do not, by themselves, establish the downstream social consequences of every reduction. That distinction is central to this report.

CORE PROPOSITION

The decision question is not simply: What can we cut?

It is: What should we protect, redesign, combine, reduce or stop - and what happens because we chose it?

Six findings

- Good performance does not remove the need to prioritise when the total resource envelope contracts.
- The visible budget effect and the full organisational or system consequence are not the same thing.
- Need may remain after an activity disappears; demand, workload, responsibility or cost can move elsewhere.
- Consequences can be immediate or delayed, and some lost capabilities may be difficult to rebuild.
- Measurement systems can privilege what is easiest to count; long-term, relational and preventive effects require particular care.
- Responsible prioritisation requires explicit evidence confidence: observed, reported, projected, plausible or unestablished.

1. What this report examines

DELIVERY UNDER PRESSURE examines how organisations should make and account for resource decisions when they can no longer maintain every existing commitment. The immediate empirical focus is Finland's social and health NGO funding environment, with European evidence used to test whether the underlying problem is broader.

The report is not an assessment of whether a particular level of public expenditure is politically right or wrong. Nor does it assume that every existing programme should continue. Stopping, consolidating or redesigning activity can be responsible where evidence supports it.

Central research question

When resources contract, how should an organisation determine what to protect, redesign, combine, reduce or stop - and how should it identify, measure and respond to the consequences of those choices?

Accountability question

What was protected? What changed? What stopped? Why? What happened as a consequence? What did the remaining resources achieve? What remains uncertain?

Evidence discipline

This report distinguishes official administrative evidence, stakeholder survey evidence, academic research and European comparative material. Claims made by sector bodies are treated as stakeholder evidence unless independently established. Plausible mechanisms are not presented as observed causal effects.

Evidence status	Meaning in this report
OBSERVED	Measured or documented occurrence.
REPORTED	An affected organisation, user or stakeholder reports that it is occurring.
PROJECTED	A model, forecast or structured assessment indicates a future effect.
PLAUSIBLE	A credible mechanism exists, but evidence is insufficient to establish occurrence or magnitude.
UNESTABLISHED	Available evidence does not allow a conclusion.

2. Finland: the pressure is measurable

The 2027 funding envelope

STEA announced in June 2026 that approximately €190 million would be available in 2027 for social and health associations and foundations - one third less than in 2026. It also stated that funded activity must have a verified need and be results-producing. The criteria prioritise direct encounter-based activity and introduce new eligibility boundaries.

Prioritisation was already visible in 2026

STEA's 2026 grant proposal stated that reduced appropriations affected approximately 150 grant-funded activities. Some were proposed for lower funding; others received proposals for controlled wind-down. STEA said its preparation considered administrative costs, reasonableness of costs, accumulated unused grants, overlap with other actors, observations on results and grant-use oversight.

DECISION UNDER CONSTRAINT

Scarcity creates a harder question than 'Does this activity work?'

Several activities may work. The decision-maker must still determine which combination should continue.

Results evidence is becoming more consequential

STEA's results-assessment system checks the correctness and sufficiency of reported results information and the practices used to substantiate it. In 2026 STEA also began piloting thematic assessment across multiple organisations pursuing similar objectives. The pilot covers 17 funded activities in outreach substance-use work and older people's digital participation, with a decision on continuation expected in autumn 2026.

This shift matters because it moves part of the decision frame from 'Did this organisation report results?' toward 'What can be learned when comparable activities are considered together?'

3. What is being reduced

The evidence shows that contraction is translating into operational change, although the scale and consequence differ by organisation.

National organisation survey

A March 2026 survey by the national wellbeing-services-county NGO cooperation network received 452 responses from organisations across Finland. The network reported that activities had already been reduced, suspended or ended, alongside redundancies, temporary layoffs, part-time arrangements and volunteer fatigue. Because the network is also an advocate against further cuts, its interpretation of downstream effects should be read as stakeholder evidence rather than independent causal proof.

August 2026 Hali/SOSTE survey

Hali and SOSTE reported that 80% of responding social and health NGOs expected to end at least one form of activity or function and 40% considered closure of the entire organisation possible or likely. Respondents

anticipated reductions particularly in peer/group activity (73%), advice/guidance (69%), volunteer coordination (64%), training/coaching (61%), recreation/hobby activity (53%) and crisis/on-call activity (22%).

Nearly 30% of respondents had already decided on layoffs or redundancies and 57% were planning them. These are survey responses and plans, not a final administrative count of realised closures or job losses.

Regional example: Päijät-Häme

Among 81 organisations responding in Päijät-Häme, 75% said they had already experienced grant cuts and more than half had reduced activity. Reported reductions particularly affected training, group activity, guidance/advice and peer/support-person activity. Respondents also anticipated contraction in volunteer activity and reduced professional support for volunteers.

THE EVIDENCE GAP

Funding reduction → capacity change → activity change → consequence

The first three stages are increasingly visible. The final stage is often the least securely evidenced.

4. The missing half of a resource decision

A budget decision can be recorded immediately. Its consequences may not be. Removing €100,000 from an activity records a €100,000 reduction in expenditure; it does not establish whether the underlying need disappeared, whether another actor absorbed it, whether an avoided cost was lost, or whether the activity was low-value and appropriately stopped.

Six consequence dimensions

1 DELIVERY	What capacity, activity, reach or quality changes?
2 PEOPLE	Who experiences the change, and are effects distributed unevenly?
3 NEED	Does the underlying need disappear, remain, increase or change form?
4 DISPLACEMENT	Does demand, workload, responsibility or cost move elsewhere?
5 TIME	Are effects immediate, delayed, temporary or persistent?
6 REVERSIBILITY	If the decision proves wrong, how difficult is lost capability to rebuild?

Displacement is not the same as disappearance

A service can disappear from one organisation while the need it addressed remains. The possible sequence is: activity removed → need remains → demand moves → workload or cost moves. But this sequence must be tested. In some cases demand may genuinely fall, another service may absorb it efficiently, or the discontinued activity may have had little demonstrated effect.

Time changes the answer

Immediate savings can coexist with delayed consequences. This is particularly relevant to preventive and relationship-based work, where intended outcomes may emerge over longer periods. The evidence does not justify a blanket claim that reducing prevention inevitably increases later public-service costs.

A Finnish randomised study of multiprofessional preventive home visits for adults over 75 found slower decline in health-related quality of life during the intervention without significantly higher overall health and social-service costs, but it found no significant difference in total service use or costs and the effect diminished after visits stopped. The broader evidence was described as mixed. This is a useful warning against universal causal claims.

5. Reversibility: what is easy to cut may be hard to rebuild

Resource decisions can dismantle more than an activity line. They can affect specialist knowledge, trusted relationships, referral routes, volunteer coordination, local presence and organisational memory. Some capacity can be restarted quickly; other capacity depends on networks and expertise accumulated over years.

Reversibility therefore belongs in the decision record. Two options with the same short-term saving may carry very different restoration costs if circumstances change.

REVERSIBILITY TEST

Before stopping an activity, ask:

If we later discover this capacity was important, what would it take - in time, money, expertise and relationships - to rebuild it?

6. Measurement under pressure

Scarcity increases the value of evidence, but it can also create incentives to protect what is easiest to demonstrate. European Commission/OECD guidance on social impact measurement warns that social inclusion, wellbeing and community effects are often difficult to quantify; it also cautions against overlooking deeper or long-term impacts and recommends accounting for intended and unintended, positive and negative consequences.

A measurement paradox

What is easiest to measure is not necessarily what is most important to preserve.

This does not mean difficult-to-measure activity should be protected automatically. It means measurement difficulty and low value are different findings. A responsible decision distinguishes 'we have weak evidence' from 'this produces weak results'.

Proportional evidence

Evidence requirements should be proportionate to the decision. Organisations should not spend scarce delivery capacity collecting data that will not affect a decision. At the same time, high-consequence or difficult-to-reverse decisions warrant stronger evidence and explicit uncertainty.

7. Savings, costs and claims about the public purse

Sector bodies have attempted to estimate fiscal consequences of NGO funding reductions. SOSTE's June 2026 calculation estimated that employment reductions could offset about 36% of targeted savings through lost tax revenue and increased benefit expenditure. The calculation uses assumptions about staffing, costs and the average public-finance effect of additional employment.

This is relevant evidence, but it should not be presented as an independently verified realised fiscal outcome. It is a stakeholder model. Its value is to demonstrate why a gross budget reduction and a net public-finance effect can differ.

The accounting question

Gross saving ≠ automatically net benefit.

Trace what is removed, what moves, what emerges later, and what remains uncertain.

8. The European context

The underlying challenge is not unique to Finland. FRA's March 2026 Civic Space Update reports that 44% of responding civil-society organisations in its most recent consultation had experienced an unexpected funding reduction, cut or freeze in the preceding 12 months. No more than 7% reported reserves sufficient to continue human-rights work for more than 12 months.

FRA also notes that short funding cycles and disproportionate administrative requirements can divert capacity from frontline work. Separately, the European Commission's civil-society strategy identifies sustainable and transparent funding as a core objective, while EU social-economy guidance increasingly emphasises impact measurement and organisational learning.

These sources do not make national systems directly comparable. They do show that resource pressure, funding resilience and impact evidence are European organisational questions rather than a Finland-only phenomenon.

9. A decision framework for delivery under pressure

The evidence supports a disciplined sequence for organisations and funders. It is not a scoring system and does not predetermine the answer.

ESTABLISH What mandate, commitment or intended result must the organisation serve?

BASELINE What is currently delivered, to whom, at what cost, and with what evidence of result?

OPTIONS What can be protected, redesigned, combined, reduced or stopped?

CONSEQUENCES For each option, trace delivery, people, need, displacement, time and reversibility.

CONFIDENCE Classify the evidence: observed, reported, projected, plausible or unestablished.

DECIDE Record the rationale, owner, mitigations, assumptions and accepted trade-offs.

MEASURE Track both what remains and the consequences of what changed.

RETURN Report what happened, what the evidence supports, what did not occur as expected, and what changes next.

The five legitimate choices

PROTECT → REDESIGN → COMBINE → REDUCE → STOP

What the five choices mean

PROTECT	Maintain the activity or capability because the evidence justifies preserving it.
REDESIGN	Keep the intended result, but change how the organisation seeks to achieve it.
COMBINE	Integrate activity, capability or delivery where doing so can preserve or improve the intended result.
REDUCE	Retain essential capacity or reach at a smaller scale, with the consequences of reduced provision made explicit.
STOP	End the activity, programme, service or commitment where the evidence supports discontinuation rather than protection, redesign, combination or reduction. The consequences must be assessed, managed and reviewed.

STOP is not the absence of a decision. It is a decision with consequences that must be traced.

Continuation is not automatically success, and closure is not automatically failure. Weak evidence is also not the same as evidence of weak results. Before STOP, decision-makers should test need, alternatives, displacement, reversibility, mitigation and the evidence threshold appropriate to the consequence of the decision.

10. Questions for boards, funders and leadership teams

- What result are we actually trying to preserve - not merely what activity?
- What evidence shows which activities contribute to that result?
- What do we know about people who will lose access if this changes?
- Does the underlying need disappear, or is it likely to move?
- Who could inherit demand, workload, responsibility or cost?

- What consequences could emerge later than our budget cycle?
- What capability, knowledge, relationships or volunteer infrastructure might be lost?
- How reversible is the decision?
- Which claims are observed facts, which are stakeholder reports, and which are projections?
- What evidence would cause us to reconsider the decision?
- How will we report what was stopped as well as what was delivered?
- What will we measure after the decision so that the next decision is better?

11. Implications

For organisations

Do not allow the budget line to become the unit of strategy. Reconnect resource decisions to mandate, intended result, evidence and consequence. Where evidence is weak, record that weakness rather than converting uncertainty into false precision.

For funders

Compare more than reporting compliance. Consider whether measurement requirements privilege easily counted activity, whether organisations have enough capacity to generate decision-useful evidence, and whether reductions create consequences outside the funded programme.

For public systems

Where third-sector activity interfaces with public services, monitor receiving-side effects rather than assuming demand disappears when funding does. This may require data-sharing, referral-pathway evidence and longer observation windows.

For measurement

Track intended and unintended effects, positive and negative. Separate delivery from result, and result from causal attribution. Use qualitative evidence where necessary, but label its status clearly.

12. Conclusion: accountability after the cut

Resource contraction forces choice. The quality of that choice cannot be judged only by whether expenditure fell or whether an organisation survived. It depends on whether decision-makers understood what they were trying to achieve, compared credible options, traced likely consequences, made uncertainty visible and returned later to examine what actually happened.

A saving is not fully understood until its consequences are traced.

DELIVERY UNDER PRESSURE therefore proposes a broader accountability standard: report not only what remaining resources delivered, but also what changed, what stopped, who experienced the change, where need or cost moved, what proved reversible, and what remains unknown.

That standard does not argue for preserving every programme. It makes both continuation and reduction more demanding: each should be justified by evidence and followed by measurement.

From public mandate to measurable results.

Research notes and limitations

- Research cut-off: 7 September 2026. Funding decisions, criteria and organisational responses may change after this date.
- The primary Finnish case concerns STEA-funded social and health organisations; findings should not be mechanically generalised to every NGO, company or public institution.
- Survey findings describe respondents and may be affected by response selection, organisational expectations and advocacy context.
- Stakeholder estimates of downstream public-service or fiscal effects are not treated as realised causal effects unless independently established.
- The report does not infer that all preventive activity is cost-saving, nor that all reductions create displaced demand.
- European evidence is used for structural comparison, not direct ranking between national funding systems.
- MandateMark™ distinguishes absence of evidence from evidence of absence.

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