

UNIVERSITY OF GHANA

**IMPLEMENTING AND ACHIEVING SUSTAINABLE DEVELOPMENT GOALS
THROUGH NATIONAL BUDGETING: CONTEXTUALIZATION AND
ACCOUNTABILITY**

BY

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**THIS THESIS IS SUBMITTED TO THE UNIVERSITY OF GHANA, LEGON, IN
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MASTER OF PHILOSOPHY (ACCOUNTING) DEGREE**

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DECLARATION

I do hereby declare that this work is the result of my own research and has not been presented by anyone for academic award in this or any other university. All references used in the work have been fully acknowledged.

I bear sole responsibility for any shortcomings.



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CERTIFICATION

We hereby certify that this long essay was supervised in accordance with the procedures laid down by the University of Ghana.



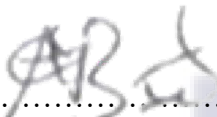
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DEDICATION

I dedicate this work to my uncle, Mr Isaac Kyereh, for his relentless financial support and encouragement towards the completion of this program, and my mother, Comfort Akosua Agyeiwaa for her prayers and encouragement.

God bless you.



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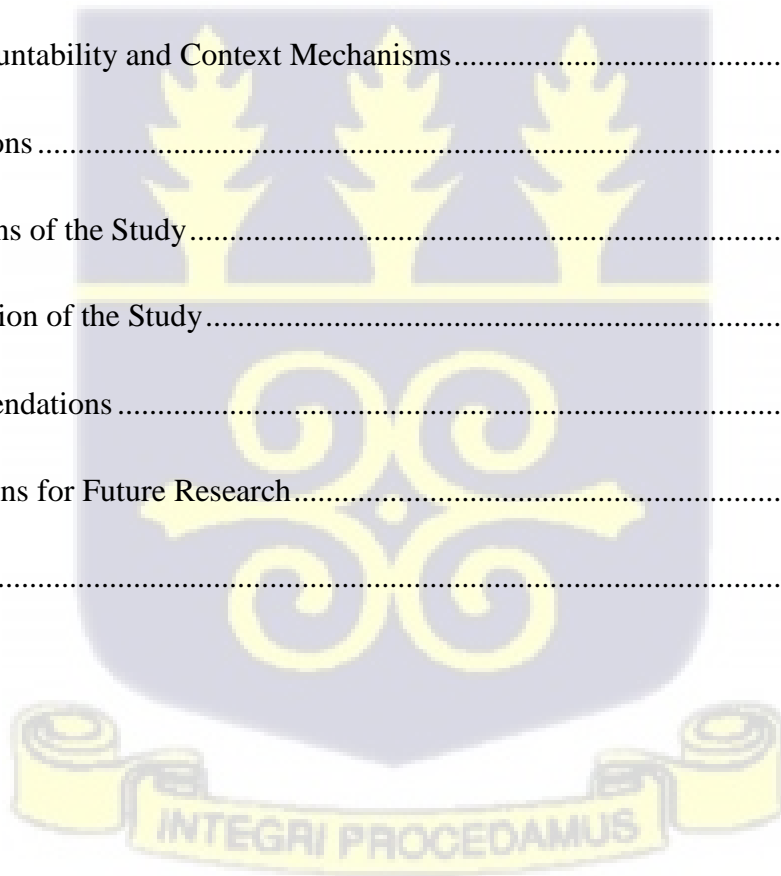
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LIST OF ABBREVIATIONS

SDGs	Sustainable Development Goals
UN	United Nations
UNDP	United Nations Development Programme
MOF	Ministry of Ghana
NDPC	National Development and Planning Commission
MDGs	Millennium Development Goals



ABSTRACT

This study aims to examine the implementation and achievement of the Sustainable Development Goals through national budgeting focusing on the contextualization and accountability issues. Also, the study draws on institutional theory with a focus on myth and ceremonial institutions and accountability framework in analysing the various data. The study adopts the qualitative research approach and uses Ghana as a macro-level single case. Data sources are primary data where semi-structured interviews were conducted and secondary data using reports such as Ghana SDG budget manual, UN SDG reports and Ghana's development framework. The interview respondents were purposively selected together with the snowballing approach. Finally, the study uses a thematic analysis approach to analyse the data collected. The findings reveal that Ghana has realigned its budgeting items to track the SDGs performance and implementation. In addition, the SDGs have been integrated into the national development framework where Ghana has one development plan, which has led to a modification in Ghana's budgeting process. Also, the findings suggest Ghana is realigning and integrating the SDGs in order to enhance budget allocation and use the SDGs as a management tool to negotiate for funding and support. Last, Ghana is using a discretionary accountability approach and also, Ghana's priority in achieving and implementing is to use the national development plan to drive the SDGs. This study is relevant as it provides insight into how Ghana is implementing and achieving the SDGs using its national budgeting and contributes to the limited literature on SDGs and national budgeting as a tool to speed up implementation. The study also highlights the need to involve the private sector's contribution since the tracking and mapping do not capture their contribution together with actions such as laws and policies to aid implementation since not all the goals are financial in nature.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Sustainability issues have been highly attention-grabbing, considering its influence on many economies in the world. Global economic downturns, political turmoil, and conflicts drive many countries' focus on sustainability to enhance state effectiveness (Pogge & Sengupta, 2015). Adopting the Sustainable Development Goals (SDGs) to replace the Millennium Development Goals (MDGs) by all states involved has contributed significantly to the global movement in sustainability initiatives to ensure that common global problems are alleviated (UN, 2015). The 2030 sustainable development goals are human rights-based agenda adopted by the United Nations (UN) in 2015 to replace the Millennium Development Goals (2000-2015) that globally sought to alleviate poverty, inequality, and injustice (UN, 2015).

According to the MDG report by the UN in 2015, significant improvements in poverty reduction and access to drinking water were reported in Latin America and Asia as poverty was reduced by 84% in South East Asia and 66% in Latin America. Specifically, in Sub-Saharan Africa, more challenges were encountered, and although there were some improvements in attaining the MDGs, these were not very significant. Africa's performance on the MDG indicators, as reported by Selamawit Mussie (AUC) et al. (2015), evidences the continent's slow progress in attaining the eight MDGs compared to advancements in other continents. As a result, a lot of effort was required to help the countries on the continent inch closer to executing the goals.

According to Selamawit Mussie (AUC) et al. (2015), the three pillars of sustainable development, namely economic, social, and environmental factors, were not properly integrated into the MDGs. Against these criticisms, the SDGs were developed to create a

pedestal that is transformative and extensively based on human rights and development, reducing exclusion and inequality while addressing poverty and injustice (Fisher & Fukuda-parr, 2019).

The SDGs, seventeen in number, were officially adopted by 193 countries (UN, 2015), who have initiated mechanisms to attain these goals in order to improve the livelihoods of persons living within their countries. While the SDGs are far greater in scope than the MDGs, they aim to end poverty mainly, guard the planet and establish prosperity for all (UN, 2015). Under the SDGs, substantially more goals with an eco-friendly focus have been set. As part of the post-2015 growth program, the SDGs focus on people, prosperity, the planet, and partnership (Liverman, 2018a).

Regardless of the transformative nature of the SDGs, they have also been criticized like the MDGs since their adoption in 2015. Most criticisms have hovered around the number of goals those countries must follow to drive policy and ensure its attainment (Liverman, 2018b).

As a result, many countries are working tirelessly and adopting various means to integrate the SDGs into their mainstream activities to significantly contribute to the global initiative (Hege & Brimont, 2018). Hege & Brimont (2018) opine that encapsulating the SDGs into policy guidelines at the national level is an avenue for implementing and realizing the goals. Also, Poghosyan et al. (2020) believe that looking at lessons drawn from the MDGs, governments ought to comprehensively convey their top policies into decisions by employing mediums that would guarantee the effective attainment of goals. Usually, countries resort to integrating the SDGs into their government policies through the budgeting process. In this way, since the national budget provides avenues for allocating resources and the basis of expenditure, the distribution of wealth and access to basic amenities in a country are clearly outlined. Based on this, the number of countries that have decided to integrate the SDGs into their budgeting

processes has increased since the adoption of the SDGs. Hege and Brimont (2018) report that among the sixty-four countries that submitted a review during the High-level political forum in 2016 and 2017, twenty-three revealed mechanisms and anticipated plans to link the SDGs to their national budgets, although the specific measures were not explicit.

Focused budgeting for SDGs is a unique approach that countries employ to track their progress on the development agenda (Hege et al., 2019). According to the Ghana's Annual Voluntary Report (2019) and SDG budgeting baseline report (2018), Ghana is among the countries that have decided to integrate the SDGs into their national budgeting system to monitor the progress of attaining the goals. Since the national budget serves as a reflective measure of the government's commitment to providing the needs of citizens in the country, information on the actual expenditure would help determine whether significant variances have occurred (Fukuda-Parr, 2016).

Usually, when countries align their policy objectives with SDG targets, they can track the financing of the SDG targets. However, the plausible problems that may arise from this process are whether executing SDG targets in diverse jurisdictions misalign countries from their mainstream budget items or whether the integration of the SDGs into the national budgeting process underpins and mainly influences a country's spending (Sobkowiak et al., 2020). In the Ghanaian context, understanding how the budgetary process aids in implementing and monitoring the progress of the SDGs would highlight contextual issues and suggest plausible mechanisms so that the national cake is equitably shared among citizens.

1.2 Problem Statement

The importance of budgeting cannot be disregarded as it helps define the role of a government in the national economy. It highlights spending priorities and revenue streams to cater for those expenditures. Given this, many studies have focused on budget reforms, budget institutions,

public participation in the budget process and many other areas in the public sector to unearth the technicalities involved in the budgetary process to further make recommendations to states (Aaskoven, 2018; Alesina et al., 1996; Benito & Bastida, 2009; Bishop & Wallack, 1996b; Ríos et al., 2017; B. A. M. Rivlin, 2016; Wilks, 1995). For instance, Ríos et al. (2017) reported that population diversity, internet diffusion, and governments' financial situation regulate the prospects for engagement in the national budgeting process. They further opined those budgetary processes and systems that are transparent and inclusive influence growth, efficiency and effectiveness.

As national budgets play critical roles in the lives of citizens through the implementation of government programs and initiatives, the adoption of the SDGs has paved the way for countries to execute these goals through their budgets (Rivlin, 2016). Nevertheless, research on this goal execution approach is uncommon among the global communities. Most researchers have focused on transitions in the development agenda from MDGs to SDGs, challenges involved in localizing the SDGs as well as assessing the contributions of SDGs by business (Albareda-tiana et al., 2018; Rosati & Faria, 2019) with little to no focus on the execution of the SDGs through the budgetary process as suggested by the UN (Hege & Brimont, 2018; Poghosyan et al., 2020).

Amid the scarcity of research on the integration mechanisms adopted by countries and the implications of attaining the SDGs on the mainstream budget items considering the unique institutional characteristics, the studies by Hege and Brimont (2018) and Poghosyan et al. (2020) were general and not country-specific. The few studies in extant literature that focused on the African continent were also skewed towards new goals and gaps between the MDGs and SDGs and the implementation of mechanisms at the university level (Battersby, 2017b; D'Alessandro & Zulu, 2017; Mawonde, 2019).

Similarly, most researchers have focused on transitions in the development agenda from MDGs to SDGs and their challenges (Albareda-tiana et al., 2018; Rosati & Faria, 2019) with little to no focus on the execution of the SDGs through the budgetary process as suggested by the UN (Hege & Brimont, 2018; Poghosyan et al., 2020). Even though research in the area of SDG and budgeting has not been examined extensively (see: Hege et al., 2019; S. Poghosyan et al., 2020), however, these researches do not focus on one country, or they use multiple cases to examine sustainable development goals and budgeting.

In view of that, a study examining the processes involved in integrating the SDGs into the national budget in a country like Ghana is essential to ascertain the influencing factors and the accountability issues that drive the budgeting process. This is because before Ghana redesigned its budget system to enable the integration and tracking of SDG allocations, budget credibility and improvements in the budgetary, financial management processes needed to be enhanced. Based on a dearth of research on the linkage between the national budgetary process and implementation of SDGs and the importance of determining the influence of attaining the SDGs on the budgetary process, this thesis attempts to fill the gap and explore the underlying influence between national budgeting and the implementation of the SDGs.

1.3 Research Objectives

This study is conducted to generally examine the influence of the Sustainable Development Goals on the national budgeting in Ghana. Specifically, this study seeks to

- Examine how Ghana is using the national budgeting process to implement SDG indicators and targets
- Explore the motivations to integrate SDGs in to the national budget
- Examine the accountability structures associated with national budgeting in attaining the SDGs

1.4 Research Questions

- How is Ghana using the national budgeting process to implement the SDG indicators and targets?
- Why is there a need to integrate and align the budgeting process with the Sustainable Development Goals?
- What are the crucial accountability structures in attaining the SDGs through national budgeting?

1.5 Significance of Study

Based on the outlined objectives, the study contributes to the SDG and budgetary literature in the following ways. First, the study contributes to the national budgetary process and sustainability literature by assessing the influence of attaining the SDGs on the national budgetary process. This study digresses from existing studies by focusing on the Ghanaian context to highlight the critical elements of the Ghanaian budgeting process and the mechanisms put in place to attain the SDGs. Furthermore, by employing the institutional theory of *Meyer and Rowan (1977)* and the accountability framework (Kearns, 1994; Mees & Driessen, 2019a), the findings are discussed accordingly to offer an understanding of implementing and achieving SDG through national budgeting from these theoretical frameworks.

The study further contributes to the literature by examining whether the influence that exists between attaining the SDGs and the national budget process. That is, by determining whether in developing an integrative mechanism in the national budgetary process, Ghana has veered off the mainstream items in the budget, or the integrative approach has somewhat enhanced the allocation of resources in developing the national economy. In line with the UN's call for countries to link the SDGs to their budgets, this study makes a significant contribution to the sustainable development agenda and would make recommendations that would help in

policymaking to effectively attain the goals in addition to equally spending on the priority areas of Ghana on the whole.

1.6 Organization of study

The study is organized into five chapters. Chapter one of the study presents an introduction to the entire study. This includes the background of the study, statement of the problem, objectives of the study and the significance of the study. Chapter two takes a critical look at reviewing existing literature in the subject area as well as the discussion of existing theories underpinning the study. Chapter three focuses on the methodology, that is, the steps followed in collecting and analyzing data to address the research problem. It discusses the methods that were employed. Chapter four discusses the data analysis and discussion of empirical findings, and finally, chapter five comprises a summary of findings, recommendations and conclusions based on research findings.



CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter is a review of the literature of the subject matter. The review is discussed in five main sections. Section 2.1 gives an overview of Sustainable Development Goals, 2.2 covers the nature of budgeting in the Public Sector, 2.3 also gives insights into Sustainable Development Goals and Budgeting, 2.4 of the chapter also focuses on some theories and models used in this study, and the last section of this chapter also deals with review of the empirical literature.

2.1 Overview of Sustainable Development Goals

The Millennium Development Goals (MDGs), originally established in the year 2000, were replaced by the Sustainable Development Goals (SDGs). In 2015, there was an urgent need to revamp the MDGs and come out with a more inclusive goal to make living better (Battersby, 2017a; Luna & Montaña, 2017). The Sustainable Development Goals (SDGs) are a set of seventeen (17) goals that will guide global development efforts for the next 15 years. The Sustainable Development Goals (SDGs), commonly known as Agenda 2030, cover important topics such as poverty eradication, economic growth, social inclusion, environmental sustainability, and peace for all by 2030 (El-Jardali et al., 2018). Among the major causes of the failure of the Millennium Development Goals (MDGs) are inadequate funds for implementing the goals, although the 189 UN members endorsed them. Also, the performance mechanism to assess the progress and reward performance was ineffective. Again, there was no doubt that the MDGs were important, but they were not as prominent or as current in international talks and deliberations as they should have been. Finally, according to Osborn et al. (2015), the MDGs failed because the goals and objectives failed to address the problems and essential messages that both developed and developing countries faced. Hence, the goals

did not create mutual benefit, inclusiveness and balanced partnerships that are more equitable and serve the needs of all without discrimination. Agenda 2030 has 17 Sustainable Development Goals (SDGs), which aim to eradicate poverty, establish socioeconomic inclusion, and protect the environment. However, it has been condemned for being too ambitious, universal, and expansive and with potential inconsistencies, particularly between the socio-economic development and environmental sustainability (Easterly, 2015; Rieckmann, M. Mindt, L. and Gardiner, 2017; Spaiser et al., 2017; UN, 2015)

The need to have Sustainable Development Goals (SDGs) rose at the United Nations Conference on Sustainable Development held in Rio de Janeiro, Brazil, in June 2012. This famous conference is now known as Rio+20. The notion behind the SDGs drive was to come out with a set of collective goals that meet the pressing environmental, political and economic challenges that the world faces and which impact both industrialization and our health and safety as humans. According to Rieckmann, Mindt, and Gardiner (2017), SDGs are products of the Rio+20 Meeting held in Brazil in 2012 and interchange the previous millennium development goals (MDGs). The meeting produced a document titled *The Future We Want*, which demonstrates the need for a post-2015 agenda that includes balanced and integrated economic, social, and environmental goals and invites engagement from all stakeholders. The governments of Colombia and Guatemala proposed agreeing on a collection of SDGs at the United Nations Conference on Sustainable Development in Rio de Janeiro in June 2012. The 2030 Agenda for Sustainable Development was adopted by world leaders during the summit in September 2015. According to Bebbington and Unerman (2020), The Agenda includes 17 SDGs, or sustainable development goals, which are quickly being known as global goals. Education, health, water management, energy, food and agriculture, and land are among the 17 SDGs. The goal of these adopted strategic goals is to serve as a motivated worldwide plan of action by 2030 to address significant global concerns like poverty, social isolation, and

environmental degradation and to ensure that sustainable development reaches all people (Spangenberg, 2017). According to Sisto et al. (2020), SDGs are universal goals that aim to build more inclusive communities, combat prejudice, and recognize the importance of cooperation and partnerships in the pursuit of sustainable development and human development.

The SDGs are a statement of ambitions. They are just voluntary agreements other than an obligatory treaty. This is a disadvantage as some nations may feel lukewarm in their implementation. On the other hand, it serves as an opportunity for some states to implement an agenda that is more determined in scope and vision, especially when it does not impose on them any legally binding requirements. A shared vision for 2030 can help politicians and government officials go beyond short-term political gain or narrowly defined national interests when making decisions. This can help them think creatively about future generations whose foundations are being laid now, at the dawn of globalization. Despite the development of the SDGs to give more light on sustainable development compared to the MDGs, many critics believe that the performance indicators for the SDGs are not clear. This brings a strenuous task to assess its progress. According to Easterly (2015), the MDGs were specific and measurable, which made them attractive. The MDGs had eight well-defined goals. This led to limited demand for information. It is highly vital to know that during the implementation of the MDGs, only three African countries have data on all indicators (UN 2015). This brings a very challenging moment to the performance measurement of the SDGs. The 17 SDGs have 169 sub-targets measurement indicators. These are formidable obstacles. The UN Statistical Commission endorsed a list of 230 indicators proposed by the Inter-Agency and Expert Group on Sustainable Development Goal Indicators in March 2016. This is in stark contrast to the MDGs' 60 globally standardized indicators.

The measurement of sustainable development has been a challenge for decades. It is not surprising to attribute one of the major setbacks for the failure of the MDGs to ineffective performance monitoring mechanisms. According to Parris and Kates (2003), one way of assessing the progress of sustainable development is to assess the impact of the policies and programs on the well-being of the lives of individuals. These indexes, however, contain mistakes and biases that are significant for environmental data in general. With its three key components of longevity, knowledge, and wealth, the UNDP's Human Development Index (HDI) remains one of the most widely regarded indexes of social development (UNDP, 2010)

2.1.1 The 17 Sustainable Development Goals

The achievement of the Millennium Development Targets brought essential insights and capacities for the development of new goals, the Sustainable Development Goals. Colombia was the first country to propose the Sustainable Development Goals at a UN General Assembly preparation gathering in Indonesia in July 2011. The United Nations Department of Public Information adopted this concept in September 2011 during its 64th NGO Conference in Bonn, Germany (UN, 2015). The 30-member “UN General Assembly Open Working Group on the Sustainable Development Goals” met in January 2013, almost two years after the SDGs were proposed. This committee was instituted to discuss and agree on the specific goals for the SDGs. The proposal presented by the Open Working Group (OWG) was to be considered during the 68th session of the General Assembly, which was to be held throughout the period September 2013-September 2014. On 19 July 2014, the OWG presented a proposal for the SDGs to the General Assembly. The OWG submitted their proposal of 17 SDGs and 169 targets to the 68th session of the General Assembly in September 2014 (OWG, 2014).

On 5 December 2014, the UN General Assembly approved the Secretary General’s Report. The focus of the report was to outline specific goals and agenda for the post-2015. In January

2015, the General Assembly started the negotiation process on the post-2015 development agenda. The process concluded with the subsequent adoption of the 2030 Agenda for Sustainable Development, with 17 SDGs at its core. This was agreed to in September 2015 at the United Nations Sustainable Development Summit. More than 190 world leaders signed the Resolution, pledging their support for the SDGs, which aim to alleviate extreme poverty, combat inequality and injustice, and combat climate change, among other things. The SDGs are a part of UN General Assembly Resolution 70/1, which is recorded in the UN 2030 Agenda.

Figure 2. 1 The 17 Sustainable Development Goals



It is recommended that, in order to execute SDG 1 effectively, end poverty in all its forms everywhere, the aim includes metrics of poverty other than the income-based measure of \$1.25 per day. Many of the challenges that characterize poverty in the real world, including child labor, chronic malnutrition, illiteracy, exposure to violence, and a lack of access to safe drinking water, shelter, sanitation, power, and critical medicines, are not captured by this income-based metric. SDG-5, achieving gender equality and empowering all women and girls,

makes clear reference to ending all forms of discrimination based on sexual orientation, gender identity, or gender expression. It has five admirable goals: reducing discrimination against women and girls, ending violence against women and girls, ending destructive practices like early and forced marriage, appreciating domestic work, and ensuring universal access to sexual and reproductive rights (rather than only sexual and reproductive health). To aid in the achievement of SDG-10, reducing inequality within and within countries, the goal is for all countries to achieve and sustain income growth for the bottom 40% of the population at a rate higher than the national average by 2030. One strategy to achieve SDG-13, which is to take urgent action to prevent climate change and its effects, is to develop policies that prohibit and eliminate the most environmentally destructive modes of energy production and consumption. SDG-13's objectives are manifestly inadequate. After an essential target on investing in low-carbon solutions, which had been in earlier OWG drafts, was eliminated from the final form, they removed a firm commitment to tackle climate change. There isn't a single aim dedicated to deterring or eliminating the most environmentally detrimental ways of production and consumption, such as coal-fired power plants with no carbon sequestration, fracking, beef consumption, and frequent flyer mile tax exemption.

The SDGs goals are broad-based and codependent. The 17 SDGs each have a list of objectives that are measured with indicators. One way of making the SDGs fruitful is to make the data on the 17 goals broadly available and comprehensible. There is also the need to organise and activate stakeholders at all levels. Nevertheless, despite the notion that they were developed by taking lessons from the limitations of the MDGS, the 17 goals had some flaws. For example, two significant specifics were ignored when the SDGs were first formally adopted. First, the goals set were generic. Two vital goals, namely fighting poverty (which corresponds to SDG1) and eradicating hunger (which corresponds to SDG2), will not receive the greatest attention in the industrialized nations. However, these remain the main concerns in many emergent nations.

This affirms the notion that SDGs were created to guide only impoverished countries, thereby making it unnecessary for advanced nations to participate in them. Again, the execution of discrete objectives ought to be centered on a cautious groundwork, consisting of planning, budgeting, delivering activities and monitoring and evaluation. Although the 17 goals interrelate, for example, the relationship between hunger and poverty particularly affects health (SDG3) and, to some level, is influenced by climate change (SDG13) in sub-Saharan Africa. One difficulty is that just a few governments who supported the 2015 UN General Assembly vote have established strong budgetary arrangements to implement the SDGs. Lastly, there is an issue of accountability in implementing the SDGs. It is significant to know that inasmuch as the inclusion of goal-specific mechanisms of implementation in the SDGs is noteworthy, they do not indicate, for each projected goal, those charged with specific roles and duties to accomplish it.

2.2 Nature of Budgeting in Public Sector

A national budget is generally seen as the tool used to forecast a nation's income and to authorize its expenditure for a financial year. According to Baiocchi and Lerner (2007); Aaskoven (2018); and Rivlin (1984), public budget formulation is where fundamental decisions for matching expenditure and revenues are made. Budgeting can be defined as systematic procedures where decisions about public resources are made (Bishop & Wallack, 1996). Hence, if a wrong decision is made or if there are discrepancies during the initial drafting of the budget, the entire financial condition of the country is affected (Dumitrescu et al., 2014). A budget is an ex-ante projection of public expenditures, not an ex-post accounting document showing the expenditures.

According to Aaskoven (2018), public sector budgeting consists of procedural activities that include making and implementing decisions on financial resource acquisition and the government's allocation and use of resources. This involves the division of the country's

financial resources among the critical parts of society to meet external stakeholders' needs sufficiently. At the preparation level, budgeting is a governmental device that is used to allocate resources to achieve the country's established objectives (Dumitrescu et al., 2014).

Most budgets in the public sector are approved by their parliamentary system. The parliamentary voting on budgets is a mechanical point of representative democracy. This exercise serves as the citizens' consent on taxation and the decisions taken regarding the allocation of resources. In most of the representative democracies across the globe, the budgeting procedure comprises three main players: the government, usually represented by the Finance Ministry, whose role is to propose the budget; the parliament, which is responsible for any modifications to the proposal and approve the budget, however, the functions of the parliament vary from country to country and from political regime to political regime; and lastly a court of audit, which Balochi oversees budget execution and public finances management.

One way of making a public budget effective is the approach of budgeting. The approach taken ensures that external stakeholders are included in decisions concerning high-priority issues for the general public. Transparency, accountability, and financing techniques are all improved as a result. Kahar et al. (2016) outlined that participatory budgeting is a tool for holding the executive branch of government accountable as it gives more room for other stakeholders to take part in the budget process. The beginning of the 1990s saw an extensive use of performance-based budgeting by many countries. This development may be traced back to the introduction of the New Public Management concept in the 1980s. Performance-based budgeting is organized around political objectives and tracked through goals and indicators. This performance-based budgeting aligns with the SDGs, and is organized according to goals, targets and indicators. The public's participation in the budgeting process fosters accountability and transparency and decreases the likelihood of duplicity, bureaucracy, and political

interference (Bertot et al., 2010). According to Sutcliffe et al. (2009), budget processes are made up of four cycles. However, these cycles vary widely across countries. The first stage is known as the upstream component of the budgeting process, and it consists of budget planning and formulation that is coordinated by finance ministries. At this stage, each ministry is required to produce a budget proposal for the following fiscal period. The Ministry of Finance then negotiates with each ministry while keeping budgetary constraints in mind before the final decision is made by the head of government. The second step is budget approval. Here the legislature evaluates and amends the budget. The third step is made up of budget execution and implementation by a government, its different ministries and official agencies. The final phase is budget evaluation and oversight, which occurs both during budget execution and at budget closure.

2.3 Sustainable Development Goals and Budgeting

Nations and governments in the world reply to broad sustainable development agenda in many ways. National policy, planning, budgeting, and accountability frameworks address some aspects of economic development, poverty, governance, health, security, environment, and education. In some cases, these approaches can be unambiguously linked to the SDGs; in others, the link may be ambiguous or poorly articulated (Caballero, 2019; Leal Filho, 2020). The inclusion of SDGs into the national budget is a more inclusive, organized, and quantifiable element to domestic and global development goals and the assessment of public policies. The SDGs also ensure cooperation between government ministries and consequently build more coherent public policies (S. Poghosyan et al., 2020). The explicit inclusion of the SDGs in national policy agendas aids countries in achieving a more consistent approach to national governance practices. One basic approach used by governments across the globe is to ask the various ministries to integrate specific SDGs in their budget proposals. Thus, in the budgetary documents they recommend to parliament, they include quantitative and qualitative

components on SDG execution. For example, the Finnish government, as part of the drafting of its budget for 2018 through the Ministry of Finance, asked each ministry to provide comprehensive details concerning the representation of sustainable development in their sectorial policies for the 2018 fiscal year. In the case of Norway, each ministry is in charge of one or more SDGs. Each ministry's proposal demonstrates how their policies relate to the SDGs for which they are accountable, both domestically and globally.

Public budgets serve as economic, legal, and political tools used by governments to accomplish a set of objectives. It is widely believed that the better the public budgeting, the more closely policy execution and outcomes are aligned with the plans. In the context of the 2030 Agenda, the United Nations defines improved or better budgeting to mean the clear and quantifiable presentation of SDG objectives in budget allocations and reports (and in other aspects of the budget cycle), as well as the application of the SDGs in budget decision-making. To put it another way, if governments are serious about achieving the SDGs, they must consider not only announcing them in high-level policy documents but also integrating them into their national financial systems. SDG integration into the national budget should thus become a component of the country's national policy framework (Eweje et al., 2020; Leal Filho, 2020). This is necessary in order to guarantee that policy priorities are reflected in budgets. If not properly done, disparities among the strategic planning frameworks that are pledged to the 2030 Agenda can probably be expected.

2.3.1 Drivers to Integrate SDGs into National Budgeting

There are many drivers that are causing nations to integrate SDGs into their national budgetary processes. Assimilating the SDGs necessitates a conversion procedure that ties the SDG framework to state aspirations. This is best achieved when the SDGs have high-level political backing. The employment of SDGs as a budgeting instrument might therefore be interpreted as a statement of political commitment.

One driver of integrating SDGs into budgeting is that it improves policy consistency (Vaillé & Brimont, 2016). A well-planned budget eliminates disputes during resource distribution. This means a financial choice should not have an adverse impact on another sector. For instance, budget proposals for the transportation sector should not affect agriculture and climate objectives. Second, a coherent budget must align with the state's international programs, such as the 2030 Agenda. Even though the SDG commitments are not binding, they encourage current and succeeding administrations to take into account these medium-term goals and to integrate them into their policy-making (Hege & Brimont, 2018). A budget created in accordance with the SDGs implies that it reflects the aims and targets of the SDGs while preventing discrepancies between them. The idea of having consistency in policy formulation is one key thing that has forced states to incorporate SDGs in their budgeting process.

Another driver to integrate SDGs into national budgeting is to ensure and increase accountability (Hege & Brimont, 2018). Indicators and evaluations are crucial in the democratic discourse surrounding the achievement of the SDGs (Poghosyan, 2016). Quantitative evaluation encourages governments and authorities to make their activities more responsible and transparent. Most countries have adopted performance-based budgeting that depends on results indicators. The SDGs provide a new, all-encompassing layer of criteria for determining a budget's sustainability (Meuleman & Niestroy, 2019). The incorporation of the SDGs might serve as an evaluation structure to provide a more comprehensive review of budget plans, increasing transparency for non-governmental players, notably parliament and civil society. Indicators are instruments that may be used by institutions to support public policies or by opponents to critique them (Sutcliffe et al., 2009). The integration of SDGs into the national budget gives the government the opportunity to assess its performance based on the budget proposals critically.

Finally, one driver for incorporating SDGs into national budgets is to make national budgets more comparable and uniform, which will aid in global rankings of sustainable development policies (Hege et al., 2019). One importance of comparing and ranking country performances is that it affects governance in a wide range of ways, both positively and negatively (Pizzi et al., 2021; Sekarlangit & Wardhani, 2021; Senaratne, 2017). If this fosters interactions between policymakers and experts from different nations and feeds the international discussion with collective intelligence, it may play a constructive role in the transition to sustainable development. It may also be used by civil society to hold governments responsible for their promises.

2.3.2 Strategies to Integrate SDGs into National Budgeting

Policy tools for implementing SDGs can be described as the government employing legal, political, economic, and other regulating techniques, according to diverse definitions of policy instruments by researchers. There is no common pattern for constructing policy instrument frameworks, and policy instruments are classified in a variety of ways. It can be grouped into creative policy and destructive policy (Jacobsson & Bergek, 2011). The achievement of the SDGs will necessitate a responsive and coherent global innovation system that purposefully connects areas throughout the world, connects players in research and society, and supports co-production and transfer of locally appropriate knowledge and technology. Brazil has therefore adopted a policy termed as south–south technology and knowledge transfer, described by *The Economist* in 2010. This is a global model built around climatic, cultural, and linguistic ties to Africa and Brazil. The aim is to build a much stronger notion based on assisting the development of environmentally friendly technologies and processes in low-income countries, with the backing of higher-income countries that share the greatest environmental and cultural affinities. This occurs through what is known as co-design processes, ensuring that all

appropriate stakeholders are involved in lower and higher income countries and their business sectors in all the stages of the activities.

Again, one method for integrating SDGs into national budgeting is to ensure that trade agreements at all levels stimulate trade in relevant products and services for sustainable development. The current trade policies, institutions, and system of liberalization frequently work against the poor and the long-term viability of the economy. When trade systems are formulated with sustainable development in mind, they can increase incomes, tackle poverty and discrimination, and provide a long-lasting impact (Fairtrade Foundation 2015). SDG commitment to trade policy consistency requires review and reform of local policies that impact trade, alongside modern methods and accountabilities to ensure that trade agreements, whether bilateral, regional, and multilateral, work to support poverty alleviation and sustainability goals. Tipping and Wolfe (2015) came out with trade-related features spanning from enhancing access to markets for small-scale producers in order to strengthen the multilateral trading system. This includes commitments to reform of awkward subsidies to agriculture, fisheries and fossil fuels, as well as to ensure that regional trade and investment agreements are linked with sustainable development objectives.

2.4 Theoretical Framework

This section discusses the concepts and models that give supportive argument about the topic for the study. The theories used in this study are accountability framework and institutional theory with a focus on myth and ceremonial organizations.

2.4.1 Accountability Framework

The feeling of duty, obligation and the desire to defend one's conduct to others or oneself are characterized as accountability (London et al., 1997; Tetlock, 1985; Weigold & Schlenker, 1991) Also, Schlenker and Weigold (1989) explained accountability as a procedure in which

persons discern, comprehend, and respond to internal and external responsibilities of implementing and achieving sustainable development goals.

Accountability comes from a combination of internal sources such as citizens, parliament, CSOs etc. and external sources that is from external organizations such as the United Nations, World Bank etc., in examining SDGs implementation (Carlitz, 2013). In External accountability, the state feels obliged and compelled to engage in particular activities of implementing the SDGs because others expect it of them (Mees & Driessen, 2019b). However, in internal accountability, states engage in the said implementation of SDGs and integration into the national budget because of their own obligation to the behavior (Kearns, 1994).

This indicates that states respond to external responsibility because they feel their actions are motivated by a sense of commitment to other organisations else, whereas internal accountability is motivated by a sense of obligation to the state itself. States undertake these actions because of a felt responsibility to themselves when they sense internal accountability, which leads to the creation of formal control mechanisms such as role descriptions, performance assessments, external incentives, and penalties (Frink & Klimoski, 1998). On the other hand, states are more inclined to execute activities as a result of external pressure when they feel external responsibility.

The aim of accountability may be specific or generalized. With specific accountability, individuals see the need to perform specific behaviors, whereas, with generalized accountability, individuals feel the need to perform a broad range of behaviors that are not specific (Schlenker et al., 1994). The accountability framework is depicted in the diagram below

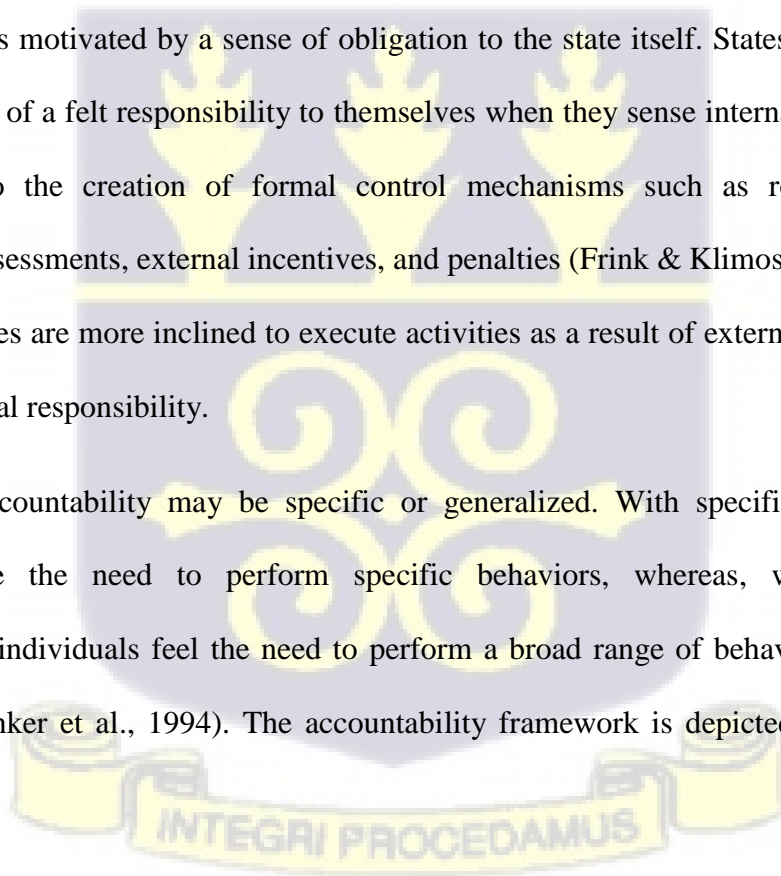


Figure 2. 2 Accountability Framework

		Mandate for External Control	
		Implicit (De Facto)	Explicit (De Jure)
Internal Response system	Re-active (tactical)	Negotiated Accountability	Compliance Accountability
	Proactive (Strategic)	Professional/Discretionary Accountability	Anticipatory/positioning Accountability

Adopted from Kearns (1994)

Accountability theory is built on a couple of hypotheses that are thoroughly associated with the expectancy theory (Vroom, 1964); the first is associated with instrumentality and the other with expectancy. Accountability influences behavior or conduct by instilling in people the expectation that their actions will be judged against a set of performance criteria by others, and this, in turn, affects results. (Frink & Klimoski, 1998; Siegel-Jacobs & Yates, 1996). The degree of the relationship between conduct and contingent results determines the efficacy of responsibility in influencing performance. According to Schlenker and Weigold (1989), responsibility can serve as a challenge, resulting in higher yield, or conversely, resulting in defensive conduct and poor yield.

2.4.1 Stakeholders in Accountability

The first is known as the "agent," and is the primary individual whose behavior is being evaluated by another in the case of Ghana or the state of Ghana (Adelberg & Batson, 1978; Cummings & Anton, 1990). The other is referred to as the "audience" or "principle" that is, the citizens, international organizations such as the UN. This is the person or people who have the ability and motivation to monitor and assess the agent (State). The state, according to Schlenker and Weigold (1989), can evaluate their own conduct, therefore self-accountability is a realistic notion in the SGD reporting through the use of voluntary reports. In order for accountability to have an impact on behavior, there is a need for an accompanying incentive or punishment

mechanism to make the appraisals relevant to the agent (Mitchell, 1993). Accountability may thus be explicit in corporate rules and procedures as well as implicit in societal normative expectations.

States differ according to the amount to which they are accountable to themselves in comparison to their feeling of accountability to others, according to Schlenker and Weigold (1989). They define responsibility to oneself as self-regulation practices used primarily to fulfill one's own objectives and desires. In the absence of extrinsic rewards, intrinsically driven people perform efficiently (Amabile, Hill, Hennessey, & Tighe, 1994). Individuals who have a strong sense of personal accountability will act as though they are accountable regardless of the assistance they may have obtained from like-minded stakeholders. The accountability theory is very useful and relevant to the study and implementation of Sustainable Development Goals (SDGs) and budgeting because this theory gives the many factors and motivations that influence the Government of Ghana in fusing the 17 SDGs in its budget implementation. Among the various factors, this theory helps to assess the internal factors that push government agencies and departments to allocate funds to achieve agenda 2030. Again, the theory is also built on the principle that nations will be evaluated based on how they have been able to achieve the SDGs goals. This, therefore, calls for the governments to integrate the SDGs into their annual budget.

For instance, three distinct forms of accountability are identified by Najam (1996) being upward accountability to superiors, downward accountability to beneficiaries and internal accountability to management. McKernan and McPhail (2012) also note two forms of accountability: calculative accountability, based on objective facts and hard evidence, and narrative accountability, which deals with subjective feelings. Sustainable development accountability should be seen as a contested phenomenon that should not be taken-for-granted. In particular, the human actors involved in the process of public accountability should be

examined carefully. Therefore, as the sustainable development goals implementation process requires government actors to be in charge of implementing and achieving, such actors must be accountable to all those involved (Carlitz, 2013). Especially as these government actors are self-interested and opportunistic and therefore need to be monitored (Schlenker et al., 1991). By so doing, accountability is portrayed as a policy outcome that exhibits the quality of governance structures, satisfying all social actors by paying attention to the voices of the active solidarities. The literature does not adequately address the extent of inclusiveness and responsiveness of accountability outcomes in the implementation of SDGS space. The question this study, therefore, seek to address is what are the crucial accountability structures in attaining the SDGs through national budgeting.

2.4.2 Institutional theory

Many organizational structures came about as a result of reproductions of modernized institutional rules (Meyer & Rowan, 1977). These rules account for the development of the complexity of official institution structures. Institutional rules serve as myths about which countries integrate. Institutionalized rules can be defined as the classifications developed into society as replied interpretations (Berger & Luckmann, 1967). These guidelines may be taken for granted, or they may be bolstered by public opinion or legal power (Hedberg, Nystrom, & Starbuck, 1976). Institutionalization consists of the processes by which social procedures, responsibilities, or actualities originate to take on a rule-like position in social thought and action. Institutional theory is concerned with the more profound and more durable aspects of social countries. It investigates the mechanisms through which structures, such as plans, rules, norms, and procedures, are established as authoritative procedures for social conduct. It investigates how these basics are generated, disseminated, accepted, and altered over place and time. The origins of institutional theory may be traced back to the formative ages of the social sciences, including the innovative discoveries of thinkers such as Marx and Weber, Cooley and

Mead, and Veblen and Commons (Hirsch, 1975; Parsons, 1971). Institutionalized myths differ in the breadth of their analysis of cause-and-effect linkages and the clarity with which they define the criteria that should be used to assess results (Thompson, 2017). To generate outputs, some businesses employ routine, which comprises precisely defined technologies. When an output is straightforwardly evaluated, a market regularly develops, and consumers gain significant rights of inspection and control. If a country's success is based on established norms, it is confronted by two very general difficulties. To begin with, technical activities and requests for proficiency cause tensions and inconsistencies in an institutionalized country's efforts to adhere to production's ceremonial standards. Finally, because these ceremonial rules are disseminated through tales that emerge from various sections of the environment, the rules may clash with one another.

2.4.2.1 Sources of Institutional Myth

The sources of institutional myth cannot be overlooked. One of the causes is the elaboration of complex relational networks. The number of myths rises in relation to the density of relational networks in societies.

- Some complexities in relational networks have led to the development of some models such as the principles of universalism (Parsons 1971), contracts (Budlender, 2017) restitution (Katz et al., 2013), and expertise (Weiss, 1983). These are associated with diverse professions, countries programs and practices. These myths come from narrow settings and are used in many ones. The conditions are made of active practice, work-related department, or principle of coordination which are structured into myth form.
- The legal framework, the learning and credentialing systems, and public judgment make it useful for firms to integrate the new structures. Furthermore, the degree to which the environment is collectively organized is a source of institutional myth.

- Myths generated by certain countries practices spread through relational networks with legitimacy based on the idea that they are logically successful or effective. The increase in centralized states and joined nations means that organized agents of society have authority over many numbers of activity domains. Again, parliament and the judiciary create and interpret legal mandates; and the administrative agencies, which consist of state and federal governments, port authorities, and school districts, also institute rules of practice. This means licenses and credentials become necessary in the practice occupations. The tougher the rational-legal order, the more rationalized rules and procedures and personnel become institutional requests. This leads to the emerging of modern formal institutions and hence there is the need to gain new structural elements.
- Lastly, the source of the institutional myth is the Leadership efforts of local structures within the country. According to Zald and Denton (2017), the growth of the state and the development of cooperative authority are often a result of domesticated institutions which are exposed to high levels of goal displacement. Many establishments vigorously seek licenses from collective authorities in order to institutionalize their objectives and configurations based on the guidelines of such agencies. Two variables influence the decision to create institutional settings. To begin, authoritative countries compel its intimate relational systems to conform to their structures and relationships. Finally, dominant countries attempt to embed their objectives and methods as institutional rules in society. This means those institutions become the headway forcing others to compete on that same path if they want to remain relevant and competitive.

2.4.2.2. The Impact of Institutional Theory on Countries

The last part in analyzing this theory is to check the impacts of the institutional environment on countries.

- The institutional environment first influences countries by changing formal structures. Countries follow myths in the institutional environment through the design of a formal structure. This is a response indicating that they are following through on jointly valued commitments in a proper and adequate manner (Meyer & Rowan, 1977). This gives the company legitimacy, which helps to strengthen its support and ensure its longevity. The labels of the organization chart as well as the language used to define organizational goals, measures, and strategies are similar to the vocabularies of motivation used to account for the activities of individuals (Blum & McHugh, 1971).
- Also, there is an impact on adopting external assessment criteria by countries. Firms become attentive to and employ external rules of worth in institutionally developed contexts. These concepts include ceremonial prizes such as the Nobel Prize, commendations from prominent individuals, professional and consulting standard fees, and the prestige of programs or employees in the external social circle. The integration of structures with high formal value makes the credit situation of a business more promising. This helps in the easy acquisition of funds in the form of loans, donations, or investments. Lastly, divisions within the organization use ceremonial evaluations as accounts of their productive service to the organization. This led to a rise in the internal power performance based on ceremonial measures (Salancik & Pfeffer, 1974).
- Also, the existence of institutional myth leads to stabilization. The rise of an institutional environment stabilizes the external and internal countries' relations. Unified states, trade associations, unions and professional associations standardize and stabilize (Starbuck 1976). Stabilization is also as a result of a country becoming part of the wider collective system. Adaptations occur quickly due to the increased in number of agreements are enacted and entered into by the country.

- Lastly, it leads to the country's success and survival. Countries' success and stability are contingent on many factors that go beyond well-organized management and control of productive activities. Countries that exist in highly explained institutional environments succeed. This is because they gain the legitimacy and resources required to survive. This depends on environmental procedures and on the capacity of given country governance to mold these processes (Hirsch, 1975). This is largely dependent on the capability of a given country to conform to and become legitimated by environmental institutions.

2.5 Empirical Reviews

2.5.1 SDGs and National Budgeting

The SDGs are considered an extension of existing foreign aid approaches such as gender budgeting, pro-poor budgeting, and “climate-friendly” budgeting (Cortis & Davis, 2021). Moreover, there are calls for International Monetary Fund, an international organization, to come out with a universal SDGs budget classification system (Poghosyan, 2016). This will increase international comparability and a stronger overview. Businesses and non-governmental organizations (NGOs) are all stakeholders charged with actively participating in the implementation of the SDGs. National governments, on the other hand, are regarded as the primary actor in charge of this revolution. The incorporation of the SDGs into national policymaking is critical to their achievement. As a result, the budgeting procedure serves as a strategic starting point for incorporating the SDGs into national policy planning. One way of achieving the SDGs is for nations across the globe to align their national budgets to the SDGs. Aligning the national budget involves the allocation of substantial funds to implement these goals.

According to Gaviria Munoz (2017), Colombia was the first country in the world to integrate its national development plan (NDP) with the Sustainable Development Goals. This was put

into effect on June 9, 2015, when the country enacted a law authorizing the acceptance of the NDP 2014-2018, which gave everyone the right to a new country. The plan's goal is to create a peaceful Colombia based on equity and education. This was in line with the aim for long-term planning outlined in the Sustainable Development Goals. The topic of incorporating SDGs into national budgets has not been thoroughly investigated at both the micro and macro levels (El-Jardali et al., 2018; Hege et al., 2019; Hege & Brimont, 2018; Hege & Demailly, 2018; Spaiser et al., 2017). In order to accomplish and project these goals, certain higher education institutions have included SDGs into their strategy's implementation requires a transformational and communal approach, as well as shared commitment and deep stakeholder engagement. "Cooperation for the SDGs isn't a nice to have, it's an authoritative," says Terri Toyota, the World Economic Forum's Head of Sustainable Development. Business and private stakeholders must work together with local stakeholders, governments, philanthropists, and experts" (Brandon, 2017 p.13). According to Niestroy et al. (2018), in a study that looked at 64 nations' voluntary national reports from 2016 and 2017 on how they integrated the SDGs into their national policies. According to the findings of the study, 24 of the 64 nations that submitted a national voluntary report (VNR) to the High-Level Political Forum (HLPF) in 2016 and 2017 identified ongoing activities to link the SDGs to their national budget. Afghanistan, Belize, the Maldives, Finland, Norway, Italy, Denmark, Costa Rica, Indonesia, Kenya, Uganda, Mexico, Colombia, Montenegro, the Philippines, Thailand, Egypt, Ethiopia, Honduras, Sierra Leone, Nepal, Nigeria, Madagascar, and Argentina are among the countries represented.

Governments all around the world require not only well-communicated SDGs but also clear institutional arrangements to offer the essential leadership and legitimacy, coordination and review procedures, knowledge and capacity-building, and material resources to help with implementation (Underdal et al., 2014). The tertiary and academic sectors share responsibility for achieving the SDGs. According to Filho (2020), higher institutions play a significant role

in achieving the SDGs. The tertiary and academic sector occupies a unique place in society: it is mostly unaffected by other sectors and is charged with the generation of knowledge (Allen et al., 2020). Universities and scientific institutions can leverage their existing knowledge and expertise to implement the SDGs, such as relevant data, research, evidence-based solutions, creative technologies, and other types of necessary information. Trencher et al. (2013) conducted a study to analyze how various universities have taken an integrated approach to addressing some SDGs. Coventry University in England, the European Networking of Living Labs (ENLL), and Coventry City Council collaborated on the research. According to the report, these organizations have formed a collaboration with the goal of using the university's knowledge, expertise, and ideas to develop low-carbon projects in Coventry. Low-carbon vehicles, integrated transportation systems, low-carbon-impact buildings (green buildings), green start-ups, and sustainable agriculture are all part of the plan. The program will benefit all areas under the control of Coventry City Council, which oversees urban and rural initiatives. Coventry University and its partners intend to build Coventry City a comfortable, all-encompassing settlement that is safe, robust, and sustainable, according to the findings of the study. This is aimed at fulfilling SDG 11. This is in order to achieve SDG 11. Again, the study elucidates the British government's commitment to SDG 4, quality education, by providing substantial funding to higher education institutions, allowing them to engage in robust and effective participation of diverse stakeholders in the creation of sustainable knowledge. In order to accomplish SDG 2, zero hunger, efforts like low-carbon cities and societies are integrated with SDG 13, climate action, and sustainable agriculture. Coventry University's mission has evolved from just contributing to economic and societal development to cooperating with a wide range of external actors to bring about societal change (Pothukuchi, 2011).

Despite gaps in the integration of SDGs into member states' national budgets, several countries have made significant progress toward achieving this target. Before the SDGs, there was

political intent to include parts of sustainable development in budget proposal documents. For the past eleven years, the report to parliament in Norway has included a part on climate change. Since 2005, the country has also created its own metrics for sustainable development. During the 2018 budget, the Ministry of Finance recommended that all ministries add a brief section under each of the budget proposal's primary titles. They were asked to offer information on how sustainable development would be reflected in their sectorial strategies during the 2018 fiscal year in these paragraphs (Niestroy et al., 2019). The findings of this study reveal the extent to which Ghana is using its national budgeting to implement and achieve sustainable development goals and how they are integrating these goals with the national development and budget frameworks. This provides literature on a macro level analysis of a single case on sustainable development goals and national budgeting.

2.5.2 Accountability Issues in SDGs

There has been criticism that one of the key reasons for the MDGs' failure was a lack of appropriate monitoring of public financial resources and how they were invested in achieving the goals (Schouten & Bitzer, 2015). The SDGs and sustainable development, which are associated with obstacles, must be measured in order to monitor and measure the impact of Agenda 2030 (Bali Swain & Yang-Wallentin, 2020; Spaiser et al., 2017). It was sometimes difficult to hold nations accountable for their contributions to the global agenda due to a lack of national ownership and accountability. However, a number of initiatives, such as the Government Spending Watch, a collaborative venture by Development Finance International and Oxfam, existed to assess MDG-related spending Budlender (2017). In the accountability framework, these tools were lacking. Pogge and Sengupta (2015) contend that unless SDG-17 holds the world's most powerful agents fully accountable for making sustainable development work, the ideals of partnership and universalism will continue to serve as a cover for extreme global discrimination. This will erode trust in the goals. As a result, it is critical that countries

be evaluated on their progress toward implementing and achieving Agenda 2020. The United Nations released its first annual Sustainable Development Goals progress report in July 2017, indicating that progress in several areas of the SDGs is somewhat modest, given the goal of achieving the targets by 2030 (Brandon,2017). For example, SDG4, which calls for high-quality education for all, has had limited success thus far. The argument went on to say that the global percentage of primary school-aged children who are not in school has remained around 9% since 2008.

The accountability feedback loop works well in Norway, where the SDGs have been integrated into the primary budget paper since 2016. The SDG chapter in the budget report is regularly mentioned by the Norwegian NGO Forum for Environment and Development (Forum, 2017). They evaluate the value of the information provided by the government, address ignored concerns, and make recommendations in their 2017 report evaluation on SDG implementation in Norway. As a result of the above debates, SDGs might be used for advocacy and contestation (Bruno & Lapsley, 2018; Cortis & Davis, 2021). The Norwegian government scarcely referenced Goal 3 in the 2017 National Budget, according to the UN accountability. The budget merely said that Norwegian public health is good, that healthcare is good, and that health is a priority in Norwegian development aid. The government, on the other hand, made no provision for renewable energy in its budget. In member states' national budgets, accounting for SDG development has remained critical. It is critical to account for the SDGs during the budgeting process by monitoring the budget against the SDGs. The process of making SDGs visible, whether through mapping or qualitative reporting, does not imply that more effort and/or money will be dedicated to them. A study of new wealth indicators shows that indicators can be used to influence public action provided they are employed at all phases of public policymaking, both upstream to legitimize and institutionalize a phenomenon and track its progress, and downstream to evaluate the outcomes of a policy strategy (Hege & Demailly,

2018). These methods and procedures can be used to assess and account for the SDGs: GGKP Report on Measuring Inclusive Green Growth at the Country Level (Green Growth Knowledge Platform 2016); UNSDSN and Bertelsmann Stiftung SDG Index and Dashboards Global Report (Sachs, 2016); and Overseas Development Institute Report (Martí-Ballester, 2020). The GGKP Report on Measuring Inclusive Green Growth (IGG) at the Country Level focuses on Inclusive Green Growth and their partnership in a dynamic context, rather than only the SDGs (Fay 2012). For each of the SDGs, the Overseas Development Institutes study (Martí-Ballester, 2020) developed a grading system. The SDGs are divided into three categories in the report: reform, revolution, and reversal. The SDGs are now in the latter stages of reform, with the goal of achieving them by 2030, while goals that need multiples of present rates are classed as revolution. The SDG Index developed in the SDG Dashboards report is the most extensively utilized (Sachs, 2016). This identifies a number of indicators from recent publications to evaluate each SDG objective. It involves the computation of scores for data across all indicators that relate to each of the SDGs using geometric and arithmetic averages. They can use the procedure to determine a country score for each of the 17 goals. The total SDG Index for each country is calculated by averaging these scores.

In the recent decade, the Mexican government has tied its fiscal policies to the SDGs. This can be used to calculate the percentage of a goal allocated to each budgetary program, as well as the number of budgetary programs allocated to each objective (Ministry of Finances and Public Credit and UNDP, 2017). Colombia's government is performing comparable work in terms of accounting and analyzing progress toward the SDGs. This will be accomplished by creating an automatic text investigation tool that will uncover links between budgetary programs and each SDG target. In addition, Nepal and the Indian state of Assam have gone a step further by preparing budgets based on the SDGs in order to track resource allocation to each SDG goal (UNDP2017).

Therefore, sustainable development goals accountability has an increasingly important assignment to execute in order to address the tensions, meaning that different forms of accountability can be used in the accountability process. Also, how these forms and elements of accountability play in achieving the sustainable development goals and what has informed some actions of countries to integrate.

2.5.3 SDGs Context: Cases of Countries

Nations all over the world are taking steps to make the agenda 2030 a reality. Integrating the SDGs into the national budget is one strategy to accomplish this goal. In February 2018, France said in an inter-ministerial document (CICID, 2018) that it would align its budget performance indicators with the SDGs where appropriate and achievable. It created a path for achieving the SDGs, which was completed in 2019. Slovenia had also certainly linked the SDGs to national goals and tailored them to the country's needs. Adopting 30 Key Performance Indicators (KPIs) to analyze national growth in terms of SDG attainment is one way France and Slovenia assess SDG progress. The SDGs are indirectly replicated by these KPIs. To make the SDGs relevant for budget performance monitoring, a national translation is required (Niestroy et al., 2019). Slovenia conducted a gap analysis and approved the Slovenian Development Strategy 2030 as a result. There are 12 targets in this plan, as well as a national development policy program. The country has also set 30 results-oriented KPIs to guide future budgets, demonstrating that having SDG-aligned KPIs for a budget that was not originally planned with SDGs in mind is foolish.

The National Audit Chamber of the Republic of Sudan complains that the country lacks funding for the Sustainable Development Goals at the federal finance ministry level in Sub-Saharan Africa (NAC, 2018). In the Republic of Sudan, this has hampered progress toward reaching Agenda 2030. The Court des Comptes of Burkina Faso has proposed that

performance-based budgeting be encouraged at the local level as well as the establishment of an integrated financial charter for the SDGs (Cour des Comptes, 2019).

Implementing the 2030 Sustainable Development Goals is both an opportunity and a challenge. According to the SDGs, all countries must develop national strategies and procedures to actively execute the goals. China, South Korea, and Japan, for example, declared national strategies to achieve the SDGs in 2016. South Korea announced its national plan to accomplish the SDGs in January 2016. "The Third National Basic Plan for Sustainable Development 2016-2035 (NBPSD)" is the name given to this document. This plan evaluates South Korea and selects the most relevant and important sustainable development targets, as well as a simple stage for implementing the 2030 Agenda (Ministry of Environment, Republic of Korea, 2016). China's National Plan on Implementation of the 2030 Agenda for Sustainable Development in the United Nations (NPIASD) (Ministry of Foreign Affairs of the People's Republic of China, 2016) also announced China's accomplishments and capabilities in implementing MDGs, as well as China's controlling ideology and overall philosophies. This serves as a roadmap for China's implementation of the SDGs, as well as a tool for providing annual status updates. In a similar vein, Japan established the "SDGs Implementation Guiding Principles" (SIGP) in December 2016, which is a national policy for addressing the main challenges of implementing the 2030 Agenda (Ministry of Foreign Affairs, Japan, 2016). In Afghanistan, the SDGs are utilized to determine whether grants proposed by provinces would receive central government funding. As a result, it has become one of the most important selection criteria for grant proposals proposed by provinces. The goal is for each province to indicate how it plans to accomplish the SDGs. This aids the Ministry of Economy in ranking the most interesting development initiatives. It is also hoped that this framework would be used to monitor projects carried out on the ground by public and commercial actors.

2.6 Chapter Summary

This chapter has reviewed extant literature in relation to the present study. The chapter has highlighted an overview of sustainable development goals, budgeting in the public sector and empirical reviews. The chapter has also discussed the concept of institutional theory and the accountability framework as observed in the literature.



CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter outlines the study's research methodology. The research rationale, research design, research approach, research population, sample techniques, data source, data collection procedure, data analysis, and ethical issues are all covered in the methodology chapter.

3.1 Research Philosophical Assumptions

Mason and Ide (2014) claim that paradigms are concerned with three fundamental issues: ontology, epistemology, and methodology. The subjectivism ontology is used in this work, and it is concerned with social phenomena that arise from social actors' beliefs of their own existence (Saunders et al., 2019). The study is based on the subjective research paradigm. This is because the research aims to investigate the meanings and interpretations ascribed to Sustainable Development Goals from the perspectives of individual social actors such as the MoF and NDPC even though these goals are universal, but the implementations and accountability issues may be different from the perspective of countries and actors. The Sustainable Development Goals are about sociological phenomenon that originate from social actors' assumptions about their own reality (Saunders et al., 2009). This research uses interpretivist epistemology as well. The interpretivist approach to study, according to Myers (2008), assumes that social constructions such as common meanings, languages, consciousness, and instruments provide access to reality. This enables us to connect with participants in order to learn about their perspectives on implementing and achieving sustainable development goals through the national budget, as well as the meanings ascribed to them by these human actors allocated to them. This is because the study focuses on individual social actors' perceptions of sustainable development goals and their impact on national budgets

3.2 Research Design

This study employs a qualitative study approach, which is in line with Cassell et al. (2009) Denzin et al. (2006); Miles et al. (2014); and Wolcott (2002), who believe that qualitative research is the "best" approach for understanding people's perceptions, reasons, and context[s] of their beliefs and actions in depth. This is because the researcher may better comprehend the respondents, including what they say and the social, political, economic, and cultural circumstances in which they live, using this method. As a result, we can 'explain' why the respondents behave the way they do. Interacting with the many actors involved, both directly and indirectly, will help the research achieve its objectives. This is to better comprehend the phenomena under investigation through their experiences, motivations, decisions, and behaviors, which can't be done efficiently using quantitative research. In comparison to quantitative research, qualitative research allows for more flexibility.

It enables a greater amount of construction and reconstruction of the design (Maxwell, 2012). As a result, respondents' various ideas might be presented in a variety of ways. This study is based on the opinions, assumptions, and presumptions that respondents have about accounting, rather than on facts and statistics; that is to say, the qualitative research approach used in this study serves to emphasize how respondents make meaning of accounting in their world of business (Rahman, 2016).

Furthermore, qualitative research assists researchers in delving deeper into a phenomena or circumstance by understanding respondents' thoughts and the reasons behind their thoughts (Myers, 2008). In addition, qualitative research helps the research to answer “what, why and how” questions (Miles et al., 2014). In answering the research questions, how is Ghana using the national budgeting process to implement the SDG indicators and targets? Why is there a need to integrate and align the budgeting process with the Sustainable Development Goals?; What are the crucial accountability structures in attaining the SDGs through national

budgeting? The qualitative research provides a holistic approach. The research questions seek to understand what, how and why Ghana is achieving and implementing sustainable development goals using the national budget. This aids in determining respondents' perspectives and opinions on sustainable development goals, as well as how their social orientations (culture) have influenced their cognitive assonance. Similarly, qualitative research studies aid in the comprehension of complicated, unquantifiable circumstances or phenomena that are the reality of people's opinions, perspectives, and ideas, as well as the benefits of the flexibility that qualitative research studies provide (Cassell et al., 2009). The qualitative approach allows us to understand better how things happen and broadens our horizons when it comes to social issues (Saunders & Lewis, 2019). Qualitative research examines people's natural environments and reveals how individuals might have various perspectives on a situation.

3.3 Research Approach

This part delves into the methodological approach used in the analysis. A research technique is a method of enquiry that starts with hypotheses and finishes with data collection (Myers, 2008). The manner of data collection is influenced by the research approach chosen. There are different qualitative research approaches, such as case study, ethnography, grounded theory, and phenomenology, just as there are various philosophical perspectives that make up qualitative research. The single case study method is adopted in this investigation. It is a pragmatic study of a current circumstance in its natural setting, especially when the differences between circumstance and context are unclear (Yin, 2003). The single case study approach is used in this study because it allows for a more in-depth examination of new or ambiguous phenomena while preserving the holistic and relevant qualities of real-life events (Baškarada, 2014; Yin, 2003). Furthermore, the single case study allows the researcher to probe, examine,

and fully comprehend the patterns and specific scenario underpinning the financial advisor's work life and personal values (Bell & Willmott, 2016).

3.3.1 Ghana as a Case

The study uses Ghana as a case study. Ghana is used because of the country's involvement in developing the sustainable development goals. Ghana was part of the fifty (50) countries across the globe, and among five (5) countries, Africa was selected on the post 2015 agenda consultants committee (UN, 2015). This means that Ghana was directly involved in the Development of Sustainable Development Goals (SDGs). Also, Ghana was part of the initial 193 member states that adopted the seven-teen (17) Sustainable development goals in September 2015 at the Historic United Nations Summit. Again, the President of Ghana, since 2017, has been the co-chairman of sustainable development goals advocates for the UN. These indicators suggest that Ghana's role in drafting, developing and implementation the SDG cannot be overemphasized. In addition, the Ministry of Finance, together with the National Development Planning Commission (NDPC), published a baseline report suggesting the Government of Ghana's intentions to integrate the SDGs into our national budget.

3.4 Data Collection Methods

In order to understand the experiences, views and perceptions of the social actors involved in achieving and implementing sustainable development goals through the national budget, the study collects qualitative data by employing two methods. These are semi-structured face-to-face interviews and a review of Ghana's SDG budgeting manual, 2018 SDG baseline report of Ghana, annual Ghana's national budget statements, Ghana annual voluntary report 2019 and other publicly available documents such as the United Nations Report. The study draws on multiple data collection methods in order to triangulate and corroborate the findings (Miles et al., 2014). Using the two methods will help confirm (and disconfirm) the study findings. These methods are now discussed in turn.

3.4.1 Sample and Sampling Technique

This section looks at how the various respondents were selected and the choice of respondents. Data was collected from respondents based on the purpose that they have in the research work. Hence, sampling was done purposefully (Saunders, Lewis, & Thornhill, 2009). Thus, interview respondents were selected purposively since they fit the context of the study and they had the relevant knowledge and experience that the research needed in answering the questions that were set. In the beginning, there was no predetermined sample size for the study. Moreover, as interviews were conducted, the researcher looked at the point of saturation of the information. The saturation point of the data collection was the point that information obtained was seen to be sufficient and any other information from respondents reflects that which has been given already. (Kothari, 2004). However, the data collection also benefited snowballing techniques. The snowballing approach is a procedure by which respondents were interviewed using informal contact between them. Snowballing, also known as a personal referral, happened when one respondent after a successful interview suggested others known to them who might similarly be eligible to provide appropriate information. (Creswell, 2014). The data collection focused on National Development and Planning Commission and Ministry of Finance officers directly involved in the implementation of SDGs and national and those directly involved in policy framing processes at the national.

3.4.2 Semi-Structured Interviews

Being exploratory in nature, the study employs interviews as the source of primary data. By using interviews, the study can gather valid and reliable data relevant to the research questions (Saunders *et al.*, 2009) and gain insight into the meaning and significance of the sustainable development goals and national budgeting (Yin & Wang, 2003; Wilkinson & Birmingham, 2003) by looking at different roles and situations (Myers, 2013). The semi-structured interview design is adopted to allow for adequate control over the direction of the interview

while ensuring a considerable level of flexibility (Wilkinson & Birmingham, 2003). Thus, it provides ample direction by providing a predetermined set of questions and themes (interview guide) for the interview while allowing for impromptu questions as the interview flows to help gain deeper insight into areas of interest (Saunders *et al.*, 2009). The semi-structured nature of the interviews makes it possible to ask follow-up questions to clarify responses and helps in gathering data from different roles and situations. The respondents were mainly from MoF and NDPC. The questions asked of these groups were different but similar within the group. In all six respondents were interviewed to the point of saturation. The table below presents the list of respondents:

Table 3. 1 List of Interviewees

Respondents and Code	Organization	Minutes of Interview
Respondent 1 (RPD1)	NDPC	41minutes
Respondent 2 (RPD2)	MOF	35minutes
Respondent 3 (RPD3)	MOF	27minutes
Respondent 4(RPD4)	NDPC	31minutes
Respondent 5 (RPD5)	MOF	40minutes
Respondent 6 (RPD6)	NDPC	27minutes

3.4.3 Review of Publicly Available Documents

The study also employs the use of publicly available documents to triangulate and strengthen evidence gathered through the interviews (Miles *et al.*, 2008). The documents are reviewed to identify trends in sustainable development goals, budgeting and reporting, evidence of stakeholder relations and for other information to confirm our initial findings as well as to inform subsequent interviews. For the purpose of this study, the following documents were

reviewed: SDG budget manual, integrating SDG into Ghana's Budget baseline reports, Voluntary National Report on SDGs and other United Nations available reports on SDGs.

3.6 Data Analysis

It is difficult in qualitative research to clearly draw a line between data collection and data analysis (Myers, 2013). In fact, the processes of collecting, analysing and drawing conclusions from qualitative data are interactive and closely related (Saunders *et al.*, 2009). Thus, the collection and analysis of data for the study are done concurrently, though analysis still continues well after the data collection (Schwandt, 1996). Analysing is also done by making side notes and self-memos on the issues being discussed. This initial analysis helps in shaping the direction of the data collection, thereby allowing for the adjustment of subsequent data collection (Strauss & Corbin, 2008). The interactive nature of the data collection and analysis processes allows for the identification of potential themes, patterns and relationships (Saunders *et al.*, 2009).

The nature of data collected for the study has implications for subsequent analysis and as noted by Saunders *et al.* (2009), qualitative data tends to be non-standardised and thus requires classification and categorisation through the use of conceptualisation. The subsequent data analysis aims to reduce data to a manageable size to help draw and verify research conclusions (Miles & Huberman, 1994). In order to do this, the data analysis process draws on both the deductive and inductive approaches, namely that the potential themes, patterns and relationships drawn emanate from the data gathered as well as from a review of extant literature. Drawing on the inductive approach helps to assess themes that are emerging from the data, while the deductive approach helps to link the study to the existing body of knowledge in sustainable development goals and national budgeting research (Saunders *et al.*, 2009).

The processes of generating the various themes are discussed. These are discussed hereafter.

3.6.1 Documentation and Transcription of Interviews

As noted earlier, data analysis begins while qualitative data is being collected. Thus, the first step of analysis is the documentation of the qualitative data (Yin & Wang, 2003). This is done by making notes and self-memos as well as recording during interviews. The recorded interviews were then transcribed into text to aid in analysis. This initial documentation and transcription of interview recording aid in familiarising with the data at hand and also helps in framing the direction of subsequent interviews (Saunders *et al.*, 2009) by reviewing responses while the interviews are in session. The documentation of the qualitative data is not only focused on what is said by interviewees but also how it is said (Saunders *et al.*, 2009) thereby taking note of non-verbal cues. To ensure that the data collected is clean and free from errors, transcripts are sent to interviewees for their review and corrections where necessary.

3.6.2 Summarising Data

Subsequent to preparing transcripts from interview recordings and personal notes, a summary of the emerging key findings is drafted (Saunders *et al.*, 2009). This process eliminates aspects of the data collected that are not critical to answering the research questions and drawing the study conclusions. The summary condenses long statements into brief statements while maintaining the central points (Ward & Beal, 2013)). This also aids in becoming familiar with the main ideas emerging from the data and how these would be subsequently explored.

3.6.3 Coding Data

At this stage, the summarized interview data is segregated by assigning open codes to the transcribed interview. In qualitative data analysis, it is critical to organize data into codes (Bell & Willmott, 2016) because it aids in data reduction retrieval and organization (Myers, 2013; Miles & Huberman, 1994). Similar units of data are assigned the same codes (Saunders *et al.*, 2009), allowing them to be grouped together. Subsequent to the open coding, relationships between codes are sought (Saunders *et al.*, 2009) to reduce further the number of codes

assigned to the text and to arrive at mutually exclusive and exhaustive themes (*as cited in Boateng, 2014*). The coding of the strategy was largely inductive and based on reflection on the data at hand. However, the activity also benefited from the interaction with existing literature. The codes that were arrived at the end of this stage included: benefits of reporting, advantages of integrating, strategies of implementation, prioritization etc.

Take for instance this quote by a respondent:

“Its always important to prioritize rather than cast resources firmly across so many times. There are some things that needs to be in place first before other things can come up. So that there is prioritization and there is sequencing of activities, etc. And within the document itself that frames out the SDGs, It does says that, the SDGs should be implemented taking into consideration national circumstances and capabilities, so it should be context specific”

Some codes that were arrived at included: Capabilities, prioritization, and contextualization, resource allocation.

Also take for instance:

“we didn’t think it’s prudent to have a national plan and have another plan for the SDGs where many of the things we are doing in our national plan are consistent with SDGs, so there is more of reviewing our plans and the missing gaps we incorporate in our plans, and we are good to role”

Here codes that emerged included: Integrating, realigning, motivations

3.6.4 Categorising Data

This stage involves developing categories from codes derived in the previous stage and attaching these categories to meaningful groups of data (Saunders *et al.*, 2009). This helps in

deriving relationships and further developing the categories into thematic areas (Myers, 2008) for discussing the findings and drawing research conclusions. As noted, earlier categorisation of codes into themes is based on literature as well as from a reflection on the data at hand. Here, codes are grouped based on similarities and interrelatedness with the aim of intensifying the distinctiveness of the themes to be identified. Data within the identified themes would need to cohere meaningfully while the themes remain reasonably distinct (Braun & Clarke, 2006). The identified themes form the basis of the discussion of empirical material and the drawing of research conclusions.

3.5 Ethical Considerations

There are a number of ethical issues linked with data collection. These include issues relating to the rights of participants of the study, such as the right to safety, informed consent, voluntary participation, withdrawal and confidentiality (Saunders *et al.*, 2009). As such, participants of the study are interviewed based on their own volition. Interviews are recorded with the consent of the participants and their identities are kept anonymous. The purpose of the study is clearly explained prior to conducting interviews and participants are not coerced or induced to grant interviews.

3.7 Chapter Summary

This chapter talks about the methodology used in conducting this research. This includes the research design, source of data and data collection tools, the population of the study, sampling size and technique used, data collection process, ethical consideration and data management and analysis as well as the background information and process of selecting interviewees.

CHAPTER FOUR

DATA PRESENTATION AND DISCUSSION

4.0 Introduction

This chapter presents a discussion of empirical data obtained and analysed during the study. The chapter establishes the presence of various strategies the Government of Ghana has adopted to implement and achieve the sustainable development goals using the national budget. The chapter also discusses in detail the process of aligning and integrating the sustainable development government, the motivations to integrate and align the national budget to the sustainability and accountability processes involved in achieving and implementing the sustainable development goals. This chapter is presented into three main themes, namely: Changing of Formal Structure, motivations to integrate and align and accountability and stakeholder involvement.

4.1 Implementation of SDGs via National Budget

This section talks about how the sustainable development goals have influenced the existing structures of budgeting in Ghana. According to the proponent of Institutional Myth, people, organizations and states mostly change their existing structures to be able to fit in or be seen as working towards a certain goal (Meyer & Rowan, 1977). From the analysis of data collected, the analysis reviewed that adoption of the sustainable development goals has changed how budgeting is done in Ghana. The following sub-sections present the themes derived from analysing the empirical data.

4.1.1 Realignment of Budget to the SDGs (Changing of Formal Structure)

Realignment in the process of using the existing chart of accounts and budget estimates to measure the extent to which the government of Ghana has spent on a particular SDG goal. This is considered realignment because the previous budget lines and codes were not linked to the

sustainable development goals and their targets. However, since the year 2018 when the ministry of finance issued a baseline report on integrating the Sustainable Development Goals into the national budgeting, the budgeted figures in the budget have been linked to the sustainable development goals and national development agenda. Ghana's approach to implementing and achieving the SDGs could be considered as using one stone to kill three birds. Thus, the national budget is naturally concerned with achieving and implementing Ghana's developmental agenda as spearheaded by the ruling government. However, under the sustainable budgeting regime, Ghana is still achieving and implementing its national development agenda, which are the priorities of the government; however, the budget line items have been coded to track the progress of each target and indicators of SDGs. This was evident during the interview with respondents as stated below:

“the SDGs base line budget report you referred to, is one of the initiatives that underscores government commitment to support or implement the SDGs want to know how much we are spending on SDGs. Which areas are getting the most funds? Which areas are staved and how we can mobilize resources to SDGs?” (RPD1)

Another interviewee noted:

“Ours is different in the sense that we have integrated it into the sense that we have integrated it into one national document and we are implementing the national document. So, as we implement it, the other things are sorted, and so there's no confusion about it.” (RPD4)

Again, respondent 5 stressed the fact that the allocation of national resources and how we are realigning our national needs to that of the sustainable development goals.

“No, so like I said, the allocation of resources is not driven by the SDGs, it is driven by our national needs and aspirations. And many at times, our national needs and aspirations are consistent with the SDGs” (RPD5)

The analysis of the secondary data also reveals the process of mapping or realigning the national budget codes, targets and objectives to that of the sustainable development. The National Development and Planning Commission, the institution mandate in Ghana to design the national development agenda together with the sustainable development goals, adopted a four-staged approach in realigning the sustainable development goals to the national budgeting. From Ghana’s sustainable budget manual, the stages are;

- (i) Linking SDGs to Policy Objectives
- (ii) Aligning SDG targets to policy objectives
- (iii) Ensuring targets were unique to the policy objectives and trimmed descriptions
- (iv) Coding trimmed targets and loading them onto GIFMIS”.

In terms of the process Ghana used to realign the sustainable development goals to the budget policy, there were many to one mapping that is the SDG targets of 169, some could be mapped to more than one budget policy item. Since some of the targets could be mapped to more than one budget policy objective, the framework allows government institutions to use the relevant ones which measure a particular target well as compared to other budget policy objectives. As stated in Ghana’s SDG Budgeting Manual (2018):

“This new coding/mapping allows the Government to better track budgetary allocations for SDG projects and programs within the national policy objectives, providing accounts for transactions, managing and controlling SDG expenditures. Also, this recoding will enable the Government to report both nationally and globally on SDGs financing through the national budget, as well as on policy objectives, and

programme/sub programmes. The goal now is to ensure that the mapping is institutionalized as part of normal practice up until 2030”

This also confirms that data collected through the interview where the government is using the national budget a tool to drive the sustainable development goals.

According to the institutional myth theory (Meyer, 2006; Meyer & Rowan, 1977) suggests institutional norms work as myths that government embrace, acquiring legitimacy, resources, stability, and increased survival prospects. States are forced to integrate the methods and processes specified by dominant rationalized notions of organizational work and institutionalized in society. Realigning the sustainable development to national budgeting without any substantial changes could be regarded as a myth because the government wants to demonstrate to the international community their commitment to achieving and implementing the agenda 2030. Also, according to Poghosyan, Baboyan, Strawson, Lal and Beloe, (2020), the approach to realigning the national budget may be explicitly linked to SDGs in some cases, or in other cases such linkage may not be explicit, or even non-cognisant and well-articulated.

4.1.2 Integrating of the SDG into the Budgeting Process and National Development Plan

The findings also suggest that the SDGs have been integrated into the national development plans, which means Ghana has only one framework which intended to achieve our national plans, Sustainable Development Goals and AU agenda 2063. This finding is different from the theme discussed 4.1.1 in the sense that the sustainable development goals are part of Ghana’s developmental agenda and aspiration as a country. The sustainable development goals were integrated from the central government to the local level. The National Development and Planning Commission is the institution responsible and mandated to design and develop a national development framework for Ghana. The findings from the data analysis indicate that

Ghana has integrated the sustainable development goals into the development framework. This was emphasized by respondent one as stated below:

“we didn’t think its prudent to have a national plan and have another plan for the SDGs where many of the things we are doing in our national plan are consistent with SDGs, so there is more of reviewing our plans and the missing gaps we incorporate in our plans, and we are good to role” (RPD1)

This is an indication that Ghana as a country has one document that contains its national development or policies, sustainable development goals and Africa Union agenda 2063. This gives the country a clear goal and also, in terms of providing resources to implement and achieve Ghana’s development plan, which contains the SDGs, it comes easy and straight forward as stated by respondent two:

“since the budget is the primary source of financing our development plan. Then in the SDGs is our plan and the budget financing is our plan and the budget is financing the SDGs” (RPD2)

Therefore, the analysis shows that the sustainable development goals have been integrated to the Ghanaian development agenda, which also has the African Union Agenda 2063. The goal to integrate the SDGs into the National Development Plan was as a result of the relationship between the sustainable development goal and the national development plan. As emphasized as:

“Well, there is a link, budget allocation, I told you is based on fiscal spacing and government priorities and one of the key government priority is the SDG so you cannot do away with SDG for now because we have signed up to implementing SDGs and for that matter the KPIs in the SDG but like I told you, if we have resources, it is allocated to areas” (RPD4)

In addition, another respondent also stated that:

“These are all documents that Ghanaians prepared, and most of- even the National Development Plan that I asked of, the current one that passed, if you like read it carefully and put the SDG side by side, it is the same thing but written in a different language. Everybody wants to see, let’s say um food production or good food in this country, is that not it? Everybody wants to see child education as a very paramount or key policy being implemented, is that not it? Water- water is life. Every government will wish that water is all over, and for that matter no village doesn’t have a borehole or a source of potable water. You understand? So, I have, once upon a time, told some people that me, I know that these SDGs and all those documents, we as a country, we have been implementing, but maybe we have not gotten the name that they use” (RPD6)

According to Hege and Brimont (2018), creating ties between the budget and the SDGs, particularly the indicator framework, may disclose a country's progress toward the SDGs, as well as assist the government's performance and promote accountability. They argue that linking or integrating the sustainable development goals into the national development plan, which would ultimately be linked to the national budget, will provide a good performance indicator for assessing government performance in both cases and at the same time promote transparency and accountability to the citizens and other stakeholders. Also, the inclusion of SDGs into the national budget is a more inclusive, organized, and quantifiable element to domestic and global development goals and the assessment of public policies (Bali Swain & Yang-Wallentin, 2020; Hege & Brimont, 2018; S. Poghosyan et al., 2020). The SDGs also ensure cooperation between government ministries and consequently build more coherent public policies. The explicit inclusion of the SDGs in national policy agendas aids countries in achieving a more consistent approach to national governance practices (Munro & Munro, 2020).

However, from institutional myth theory, the integration of the SDGs into the national budgeting and development framework could also be seen as myth since the government is formalizing the sustainable development goals as part of the national agenda where in effect government is using the SDGs as special purpose vehicle to implement its developmental agenda. In the view of Meyer (2006) and Noir and Walsham (2007), the degree to which the environment is collectively organized is a source of institutional myth. Myths generated by certain organizational practices spread through relational networks with legitimacy based on the idea that they are logically successful or effective. The increase in centralized states and joined nations means that organized agents of society have authority over many numbers of activity domains (Noir & Walsham, 2007). This means that organization can be seen as creating the myth by formalizing certain activities because they are being pushed by powerful states. In the case of Ghana, the government wants to be seen as implementing and achieving the sustainable development goals where in fact, it is just about our national agenda. This positions the country in a better situation to access external finance since these external criteria and measures set by the United Nations as a way of measuring a state performance with regards to the sustainable development goals.

Adopting the external assessment criteria and changing the structures to accommodate SDGs gives the state a survival status since the international community can now monitor and assess Ghana's performance because of the numerous targets within the SDGs. All these, according to Meyer (2006), are considered as a source of mythology because they might be doing it to gain survival status and not necessarily to focus on the sustainable development goals, but the benefits integrating the goals bring to the country.

4.1.3 Modifying Existing Budgeting Process to Accommodate SDGs (Stabilization)

Again, the study discovers that the budgeting process of Ghana has been modified as a result of the integration and realignment of SDGs to the national and budget framework. The

government of Ghana, over the past two years since the baseline report, has issued what we call “the SDG Budget.” The intention of the government to modify the national budget framework and the process was categorically stated in Ghana’s SDG budgeting manual (2018), which is based on the recommendation from the SDG Budget Baseline Report:

“Redesign the budget system to enable the tracking of all SDGs allocations and funding. Specifically, it is recommended that the “policy objectives” should be aligned with the SDGs’ targets.”

This SDG budgeting approach involves all the levels of the governments, including the Ministries, Departments and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs) in Ghana. This was confirmed by respondent two:

“we have the National Development Plan and then based on the National Development Plan is the framework, that, we are developing a new one... So they developed that, then the MDAs will develop their plan based on that. So, the new plan had incorporated the SDGs, then it means that, the MDAs plan will also have some resemblance, for which we also have set up our system to be able to track the SDG from the MDAs because the SDGs are implemented by the MDAs, Ministries, Departments and Agencies. That’s how we are able to track.”(RPD2)

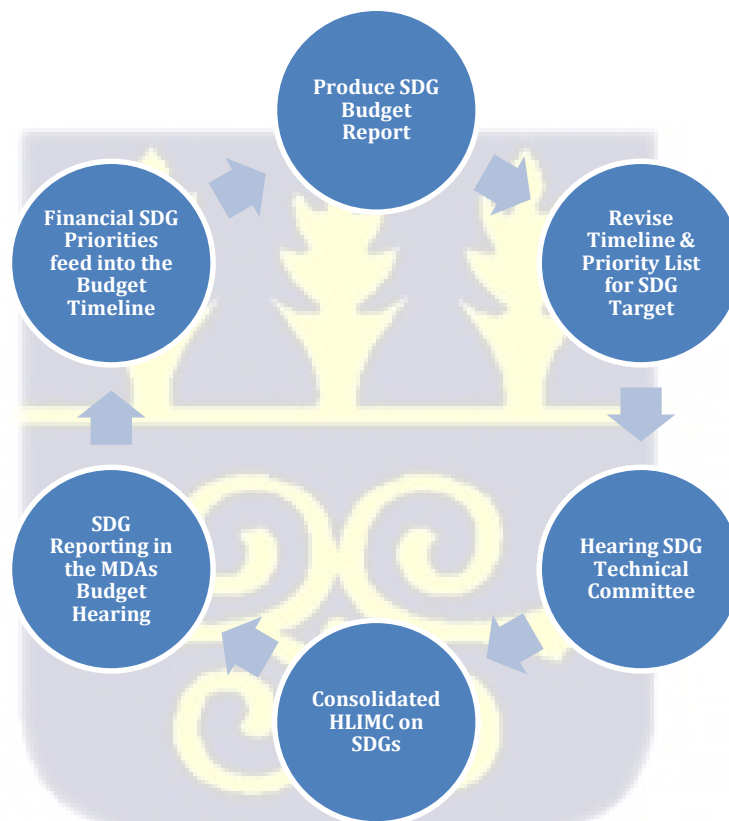
As indicated by another respondent:

“They’re supposed to show which SDGs they’re dealing with when they budget for whatever and now, we are doing SDG budget reporting. We used not to do that” (RPD4)

The analysis of the 2019 and 2020 SDG budget statement which were passed to be the appropriation bill for same years indicates that a section has been provided in the budget statement to be qualitative analysis of how Ghana is doing with regards to achieving and

implementing the SDGs. In addition, the MDAs and MMDAs are also required to demonstrate how their annual budget submitted to the ministry of finance for consideration in terms to contribute to the implementation and achievement of the SDGs. During the Millennium Development Goals (MDG) era, the budget statement only featured a portion that reported on progress toward attaining the MDGs goal by goal. Because the study was reported at an aggregated level, it did not represent the relationship with budgetary allocation, which were supplied at the Budget Program level (IBM, 2017).

Below is the new SDG budget process as modified as adopted from Ghana's SDG Budget Manual (2018).



The modified budget process commences from January, each where the SDG budget report comes to force if passed by the parliament of Ghana. Then the process to produce another report commences where the issue of timeline & priority list for SDG target is published. Then the technical committee, under the office of the vice president, will commence SDG hearing where

consolidation will be done by the High-Level Inter Ministerial Committee. The MDAs SDG budget hearing begins somewhere in September and these financial SDG priorities as indicated for the year will be fed into the budget statement.

In addition, this approach differs from the previous Budgeting process because the SDGs form part of the budget document presented to parliament and sections of the budget are specifically dedicated to reporting on SDG performance and how the country is faring in this regard. Also, the previous budgeting process did not require MDAs to demonstrate how their budget estimates would contribute to SDG implementation and achievement.

According to the United Nations, 2020 Budgeting for Sustainable development goals (2020), the Development Finance Assessment and guidelines on SDG budgeting are at the center of these efforts. Budgeting for SDGs, in particular, provides methods for improving the vertical integration between a country's long-term sustainable development ambitions and the resources over which the government has the greatest direct control, namely the budget. Because of the importance and magnitude of public finance, this is crucial. Many SDGs are essentially public in character and will necessitate public expenditures and services; public money is also one of the major resources in many nations' financing landscapes. Improving budget integration with the SDGs is thus a critical component of an INFF's goal of enhancing vertical integration between development ambitions and funding strategies.

Also, Poghosyan et al. (2020) argue that budgets are economic, legal, and political instruments all at the same time. As such, they are the most potent tools for ensuring that government goals, plans, and priorities are carried out. The better the public budgeting, the more closely policy execution and outcomes are aligned with the goals. In the context of the 2030 Agenda, 'better budgeting' includes explicitly and quantifiable presentation of SDG objectives in budget allocations and reports (as well as other aspects of the budget cycle), and use of them in budget

decision-making. They further explained that if sustainable development goals are not integrated into the budgets, it is highly possible that there will be disconnects between strategic planning frameworks that have made promises to the 2030 Agenda on the one hand, and public budgets that continue to be driven by "business as usual" on the other.

4.2 Organisational Success and Survival: The Motivations to Integrate SDGs

The section presents the second theme, which is in relation to the second objective of the study that is to “assess the motivations to integrate SDGs into the national budget.” According to Hege and Brimont (2018), the integration of the sustainable development goals into the national budget are driven by a lot of factors such as improving budget performance and assess to external fund for the budget deficit. This theme could also be rooted in the institutional myth theory where organization or state has to succeed or survive as a result of powerful government or individuals adopting certain form assessment and criteria (Meyer & Rowan, 1977). Also, the increase in centralized states and joined nations means that organized agents of society have authority over many numbers of activity domains (Swanson, 1971). Again, parliament and the judiciary create and interpret legal mandates; and the administrative agencies, which consist of state and federal governments, port authorities, and school districts, also institute rules of practice. Finally, dominant countries or states attempt to embed their objectives and methods as institutional rules in many jurisdictions (Meyer, 2006). This means those countries become the headway forcing others to compete on that same path if they want to remain relevant and competitive. The next sub-sections discuss the sub-themes.

4.2.1 The Allocation of Budgetary Items with data driven

The findings of the study indicate that mapping and tracking the budgetary items in relation to the SDGs has improved allocation to funds in order to achieve our national development goals and SDGs. The integration of sustainable development goals into the national budget gives the state an idea of where most of the financial resources are allocated and its relationship with

SDGs targets. Also, integrating the SDG into national budgeting provides data for decision making in terms of allocating the resources of Ghana. The tracking and mapping of the SDGs gives the government an idea of how much is being spent on each expenditure line or SDG targets over the years and which part of the economy or the SDG is lacking in terms of financial resources. As indicated by one of the respondents

“We monitor and evaluate what is happening and based on what the M and E results, decisions are made by the government. So yes, the government will see the data and I mean, the data speaks for itself. The right investments will have to be done at the right places...what minister of finance does is, he tracks his budgetary allocations and expenditure. Especially how much money is going to 1, how much money is going to go 2, etc” (RPD4)

Also,

“I talked about data and is also important and if is a good data you can come up with innovative solutions policies and evidence base policies do the monetary and then know where you are and how far you are from the target” (RPD2)

This is an indication that because tracking of performance is done as a result of the mapped SDG to the budget allocation the government is able to know which aspect or sector is not receiving a lot of investments or resources. The SDG targets and objectives have a comprehensive assessment criterion which gives the government a holistic overview of performance and how to manage the country’s resources to achieve and implement the national development plan. As stated:

“In developing the budget, every budget has a code and those code are links to the SDGs so if government is spending on, let’s say building new schools, it relates to education. So that budget through allocation is linked to the SDGs that deals with

education which is SDGs 4. So with that systematic approach we are able to tell which budgetary allocation that goes with each of the SDGs” (RPDI)

This means the integrating provides various data due to the comprehensive nature of the sustainable development goals targets and indicators. One driver of integrating SDGs into budgeting is that it improves policy consistency (Vaillé and Brimont, 2016). A well-planned budget eliminates disputes during resource distribution. This means a financial choice should not have an adverse impact on another sector. For instance, budget proposals for the transportation sector should not affect agriculture and climate objectives. In addition, Niestroy et al., (2019) are of the view that the SDGs provide a new, all-encompassing layer of criteria for determining a budget's sustainability (Niestroy et al., 2019). The incorporation of the SDGs might serve as an evaluation structure to provide a more comprehensive review of budget plans, increasing transparency for non-governmental players, notably parliament and civil society. Indicators are instruments that may be used by institutions to support public policies or by opponents to critique them (Bruno, Didier and Prévieux, 2014). The integration of SDGs into the national budget gives the government the opportunity to critically assess its performance based on the budget proposals (Hege et al., 2019; Hege & Brimont, 2018).

4.2.1 SDG as a management tool for negotiations

The study also finds that the Government of Ghana uses the SDGs as a management tool for negotiation, especially when seeking funds to finance the budgetary items from foreign investors and donor partners. The world has given more attention to sustainable development goals, especially in this era of green financing and climate activities. The findings reveal that Ghana uses the SDGs as a tool in negotiating for assistance and external financing from donors and investors because these donors and investors are more concerned with how the activities of the state are sustainable. The integration of the SDGs into the budget gives Ghana the

opportunity to source certain funds which are mostly available for implementing sustainable development goals. As said by one of the respondents:

“So, we may go and access a fund, and we are talking about water for all, you know? And this water-for-all thing is helping us address a national interest, but we’re just riding on the back of SDGs to go and get the funds to come and implement what we have to do” (RPD5)

Also,

“When we ride on the back of SDGs we’re able to create partnerships, and Ghana has gained so much through partnerships. Um, we’ve done a lot of things as far as data is concerned” (RPD3)

The findings indicate that the government knows the benefits of achieving and implementing the sustainable development goals, so they mostly budget for items that are more geared towards sustainability which it is easier to get financing or donor support and then make use of the locally generated funds to implement other national agenda which would not necessarily fall within the scope of SDGs. In addition, the ministries, departments and agencies also ride on the back of the sustainable development goals to defend their budget during the budget hearing at the Ministry of Finance and NPDC. As stated by one of the respondents:

“So each sector or ministry, department, agency and district- metropolitan and municipal and district assemblies- I use district generically for all of them They’re supposed to show which SDGs they’re dealing with when they budget for whatever.”

(RPD2)

These findings are consistent with that of Hege, Brimont and Pagnon (2019) who found out that sustainable development goals have become a negotiation tool for heads of state and state owned enterprises in sourcing their funds and defending their budget. However, given the

relatively small amount of room for new selections from one budget to the next, the actual monetary effects remain constrained. Furthermore, they are seldom the only weapon available, and implementing the SDGs in this setting necessitates high-level political support for the targets (Hege & Brimont, 2018). It appears impossible to utilize the SDGs as a negotiating tool if they do not represent political goals. They further argue that governments that intend to utilize the SDGs as a bargaining tactic in the financial process should bear two factors in mind. For starters, many goals cannot be met simply by spending more money. They also require policies, as well as public norms and laws. Second, it is possible that SDGs might be utilized to address not only the question of "how much should we spend and where?" but also "how can we spend it better?" (Hege et al., 2019). This means tracking and mapping of the resources is just an aspect of implementing the SDGs and the country needs to focus on how they can spend better to achieve sustainability in the long-run.

4.3 Accountability and Context Structures

The study also seeks to examine the accountability structures associated with national budgeting in attaining the SDGs. Accountability measures and structures are crucial to achieving and implementing the sustainable development goals. Almost one hundred and ninety-three countries universally accept these goals, however, the approach to implementing and achieving the SDGs cannot be all fit all where the same approach is used by the participating states. Every country is different and has peculiar issues which would inform the approach and accountability measures to use. Indicators and evaluations are crucial in the democratic discourse surrounding the achievement of the SDGs (Rosanvallon, 2015). Quantitative evaluation encourages governments and authorities to make their activities more responsible and transparent. Most countries have adopted performance-based budgeting that depends on results indicators. The SDGs provide a new, all-encompassing layer of criteria for determining a budget's sustainability (Niestroy et al., 2019). In addition, the incorporation of

the SDGs might serve as an evaluation structure to provide a more comprehensive review of budget plans, increasing transparency for non-governmental players, notably parliament and civil society. The following sub-sections present the themes under accountability structures and context.

4.3.1 Sustainable Development Goals Accountability Structures

The findings also depict multiple accountability dimensions been used by the Government of Ghana, such as professional/discretionary accountability and compliance accountability. Professional/discretionary accountability: this is where the government of Ghana issues Voluntary Annual Report using implicit policy and being strategic in order to gain access to certain facilities such as grants and loans for survival as a country (Kearns, 1997). From the data analysis, the government of Ghana sees accounting to the various and multiple stakeholders as one of the cores of pillars of achieving and implementing the SDGs. In 2019, Ghana was among the 50 countries globally to issue the annual voluntary report on the road to agenda 2030. The discretionary accountability offers the country the opportunity to know what is working and also learn from other countries' approach to implementing the agenda 2030. Respondents indicated that:

“So, Ghana, in terms of our approach to achieving the SDGs, how different is it from other countries. Because during the Voluntary Report which was presented, we got to know how others are also going about it... How our approach is different and what have we also learned from other countries that are doing well with the SDGs?” (RPD6)

Also,

“So, there are certain issues that maybe we wouldn't have paid much attention to but because of the SDGs we necessarily have to pay attention to them. And each time we

get the chance to do a VNR, the Voluntary National Reporting, we end up seeing the weaknesses and the strengths in our systems and we strengthen them” (RPD3)

In addition, the government of Ghana also practice compliance accountability as indicated by the respondents because the SDGs is not part of the national budget and the law requires the government to present various reports from the local government level to the central government to the supervisory institutions such as parliament. This was evident during the interview:

“As for government accountability, that one you cannot do away with it because every year you know we go to parliament. That’s the first line of assessment that is done. Every year we go to parliament and we tell them this is what we want to do. So they will have to account. That is one. Two, don’t forget that four years, you go to the people for re-election. That’s another key accountability. Again, whenever- after the budget is read, the law says that parliament has responsibility to check whether you are implementing the budget according to what you told them”

It can be deduced from the respondent statement that once the SDGs forms part of the budget statement which comes the appropriation act, the government is forced to report on SDGs to parliament because of the requirement of the Public Financial Management Act 2016 (Act 921) that requires the government to prepare an account on its revenue and expenditure. According to Bruno, Didier and Prévieux (2014), SDGs indicators are instruments that may be used by institutions to support public policies or by opponents to critique. The integration of SDGs into the national budget gives the government the opportunity to assess its performance based on the budget proposals critically. The accountability theory is very useful and relevant to the study and implementation of Sustainable Development Goals (SDGs) and budgeting because this theory gives the factors and motivation that influence the Government of Ghana in fusing

the 17 SDGs in its budget implementation. Among the various factors, the accountability framework helps to assess is the internal factors that push government agencies (Doni et al., 2020) and departments to allocate funds to achieve agenda 2030. Again, the accountability framework is also built on the principle that nations will be evaluated based on how they have been able to achieve the SDGs goals (Martínez-Ferrero & García-Meca, 2020). In addition, Pogge and Sengupta (2015) contend that unless SDG-17 holds the world's most powerful agents fully accountable for making sustainable development work, it will still be a thing on paper rather than attaining these goals according to the set date.

4.3.2 Ghana's Priority to SDG (Context of Implementation)

In terms of implementing the SDG, the study finds that the priority of government is driven by the political party in power and their manifesto. Even though the government aim is centred around some of the goals, but the government in power has the mandate to allocate funds to which particular sector which will contribute to SDGs attainment. The context of implementation is very critical to the attainment of all the goals in the agenda 2030. According to (UNECA et al., 2015), universal acceptability of the SGDS does not mean universal implementation or all fit all approach will work in each country. Therefore, countries are required to do assessment and adopt the strategies and approaches that will work well in implementing and achieving and the sustainable development goals. As stated by the respondents:

“So the critical thing that is facing us is unemployment and government approach was to for instance pursue free SHS which is also consistent with the SDGs. So you will see that a lot of budgetary resources will go to or went to the free SHS because of the cost involved. It is not because we want to achieve the SDGs that is why we did free SHS.”

(RPD3)

Also,

“it is based on government policies, so if government provides you the policy that, these are the areas I want to go, for instance, We have flagships, planting for food, railway development, road infrastructure and all those things. So because of that, you see the budget is based on some of these things, government priorities, that’s how we even call it, government priorities, but like I told you, most of these government priorities have been fixed or they have incorporated the SDGs” (RPDI)

The findings indicate that the government of Ghana has taken various mechanisms and approaches to achieving and implementing the SDGs. In the view of Bissat and Rihan (2019); and Fisher and Fukuda-Parr (2019), the SDGs must address the region's pressing needs, especially as it will define development aid patterns for the next decade, mobilizing billions in both home and international resources. This article contends that Agenda 2030 and its SDGs, as action areas and means of implementation, will need to be contextualized to the Arab world by identifying crucial "entry points.”

4.3.2.1 Three-in-One Approach

In addition, the findings also suggest that Ghana has adopted a single document for the nation’s development agenda. Ghana has signed and adopted not only the sustainable development goals but also the African Agenda 2063, which talks about the “African we Want”. At the same time, Ghana as a country also has its own development plans or agenda. The findings point out that Ghana has only one document, which is called the “National Development Plan/Framework” which comprises all these development plans. This approach is to help streamline all resources to achieve these development agenda which includes the sustainable development goals. This was evident in the following interviewee’s quote:

“Because we have already linked the objectives to the targets of the SDG and the targets of the AU, they pick it and take the ones related to the objectives. That's how much they are able to tell that we are spending on SDGs” (RPD1)

This was also stated another respondent as

“We only have one National Development Policy Framework, so these commitments have been integrated into one, so we only name it a National document and all the other documents.” (RPD6)

This is an indication that the country does not want to have a lot of documents for development issues since it can lead to the overlapping of activities and conflict of these sustainable development goals, African agenda 2063 and Ghana's development plan. The findings support this assertion since the government of Ghana has decided that it is not prudent to have the national development plan and also another plan for implementing the sustainable development goals therefore, the country adopted one document which comprises both the SDGs and the nation's development agenda. This finding is also suggested by the UN (2015) where they admonish that all countries must develop national strategies and procedures to actively execute the goals. China, South Korea, and Japan, for example, declared national strategies to achieve the SDGs in 2016. South Korea announced its national plan to accomplish the SDGs in January 2016. "The Third National Basic Plan for Sustainable Development 2016-2035 (NBPSD)" is the name given to this document. This plan evaluates South Korea and selects the most relevant and important sustainable development targets, as well as a simple stage for implementing the 2030 Agenda (Ministry of Environment, Republic of Korea, 2016).

4.4 Chapter Summary

This chapter has discussed the findings of the study by considering first the change in formal structures as a result of the SDG integration and the motivation to integrate the SDGs. The

chapter has also described the accountability process used by the Government of Ghana to implement and achieve the SDGs and how the process fosters inclusiveness. The next chapter summarises these findings as well as their implications and provides recommendations



CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATION

5.0 Introduction

The present chapter aims to provide a summary of the entire research and outlines the key research findings and conclusions. The chapter also discusses the implications of these findings and provides recommendations towards mitigating the impacts of these findings on the accountability process. The chapter also provides recommendations for future research.

5.1 Summary of Findings

This section of the chapter summarises the key findings of the study and provides the answers to the research questions posed in the introductory chapter of the thesis. The section summarises the impact of integrating and realigning the SDGs on the Ghana's national budget and how accountability measures and structure play a role in achieving and implementing SDGs. In addition, the section summarises the motivations to integrate the SDGs into the national budget.

5.1.1 Changing Formal Structure.

This sub-section summarizes the themes derived from analysing the empirical data on changing formal structures. Specifically, the themes focused on the influence the Sustainable Development Goals have on national budgeting in Ghana. The first theme had to do with the realignment of the Budget to the Sustainable Development Goals. Specifically, the study found that indeed the budget had been realigned to the Sustainable Development Goals using the baseline report introduced in the year 2018 to track the progress of each target and indicators of the SDGs. Further supporting this assertion, the National Development and Planning Commission developed and used a four- staged approach in realigning the SDGs to national budgeting.

The second theme had to do with integrating the SDG into the Budgeting Framework and the National Development Framework. The findings from the data analysis indicated that Ghana has indeed integrated the Sustainable Development Goals into the development framework. This is because the objectives of the SDGs are consistent with that of the National Development Framework and hence there is no need to have separate frameworks. Specifically, the analysis revealed that the Sustainable Development Goals had been integrated into the Ghanaian development agenda. The national budget is used to finance national development plans which are inclusive of the SDGs. Hence, the SDGs are integrated into the Budgeting Framework and the National Development Framework.

The third theme suggests that the budgeting process and framework have been modified to accommodate the SDGs through the realignment and integration of the SDGs to the national and budget framework. This birthed the SDG budget, which accommodates all the levels of government. This is so that all levels of government incorporate the SDGs into their plans.

5.1.2 Motivations to Integrate

The study sought to understand and examine the motivations of the government to integrate the sustainable development goals into the national budgeting. The findings show that integrating the SDGs into the national budgeting provides data that helps in the allocation of budgetary items because of data availability as a result mapping and tracking of SDGs from the budget. This leads to a good budget narrative and performance since the budgetary items can be tracked to a specific activity within the sustainable development goals. In addition, the results also depict Ghana using the integration of the SDGs into the national budgeting as a management tool to source external funding and donor support. Also, funding for sustainable activities is not difficult to obtain even from the capital markets. The findings also suggest that the strategies adopted by Ghana to implement and achieve the SDGs can be seen as a myth

since Ghana is just using the SDGs to achieve its national agenda, not necessarily, they want to implement the SDGs.

5.1.3 Accountability and Context Mechanisms

The sub-section discusses the summary of the accountability and context mechanisms that are associated with implementing and achieving the sustainable goals. The findings suggest that the discretionary accountability mechanism and mandatory mechanism are dominate in the implementation of SDGs that is Ghana issues a report on SDGs which are considered to be voluntary in action and also budgeted statement to that effect. Also, the accountability measures stem from the local level to the central level to other supervisory institutions such as parliament and ultimately to the citizens. In addition, Governments are willing to take part of or support the implementation of SDGs activities that will make them popular among the populace.

Again, the context of Ghana's approach to implementing and achieving the sustainable development goals cannot be overlooked. Even though the SDGs are universal in nature but the approach to implement them cannot be the same, according to the UN (2015). Ghana is using all involvement approach to tackle the sustainable development goals. In addition, the country has integrated the SDGs into the national development plan, which gives the country one document or plans to focus on. Some countries keep separate documents that is one for SDGs and the other for their national development goals. The findings point out that Ghana has only one document called the "National Development Plan/Framework" which comprises all these development plans. The findings also suggest that Ghana believes it is not prudent to have the national development plan and also another plan for implementing the sustainable development goals; therefore, the country adopted one document which comprises both the SDGs and the nation's development agenda.

5.2 Conclusions

In general, this study examined how Ghana's budget reflected the implementation and achievement of Sustainable Development Goals. The study sought to give a much-detailed explanation of how Ghana has achieved or intends to achieve the 17 Sustainable Development Goals by incorporating it into the country's annual budgets. The study specifically explored practices of some African towards the achievement of SDGs and narrowed it down to Ghana. In the preliminary part of the study, the research context was clarified by presenting the research problem and how addressing it will be of practical relevance. What followed the introductory part of the study was a review of pertinent literature on SDGs but with emphasis on the objectives of the study.

In order to triangulate and corroborate the findings, the study employs multiple data collection methods. The study adopted the qualitative research approach. This is because the literature was written with the intention of assisting researchers and readers in better understanding the respondents, including what they say and the social, political, economic, and cultural circumstances in which they live. Because the study is exploratory in nature, interviews are used as the primary source of data. By examining various roles and situations, the study is able to collect valid and reliable data relevant to the research questions (Saunders et al., 2009) and gain insight into the meaning and significance of the phenomenon of interest (Wilkinson & Birmingham, 2003). (Myers, 2013). Ghana is used as a case study in the research. The semi-structured nature of the interviews allows for follow-up questions to clarify responses and aids in data collection from various roles and situations. Ghana is used because of the country's involvement in developing the Sustainable Development Goals as well as the need to specifically focus on the country and its achievement in this regard thus far. The data was a combination of primary data; gotten from fellow researchers as well as secondary data are taken from published statements on SDGs and the worldwide and UN reports written in this regard.

An in-depth interpretation of findings was used in order to achieve a better understanding of the researches and progress of the country in the case of implementing SDGs.

The study highlighted the national budgetary process and sustainable development goals by assessing the influence of realigning and integrating the SDGs on the national budgetary process. Also, the government is integrating and realigning its budget processes and national development framework to stabilize, succeed and survive in the Globalisation of institutions. The addition of the SDGs to the national budgeting process gives Ghana a competitive advantage since investors and donors are more interested in how sustainable the activities of a count are in the long run and its positive impact on the environment. Furthermore, the government has adopted multiple accountability dimensions to report to the various stakeholders and uses these accountability structures to strategically position the country for survival and growth in relation to sustainability budgeting and achieving SDGs. According to the analysis, the sustainable development goals have been incorporated into the Ghanaian development agenda, which also includes the African Union Agenda 2063. The goal of incorporating SDGs into the National Development Plan arose from the relationship between the SDGs and the National Development Plan. The relationship between the SDGs and the National Development Plan inspired the goal of incorporating SDGs into the National Development Plan. Because not all of the goals can be met through the national budget, the government of Ghana must implement additional policies to supplement the financial measures of achieving and implementing the SDGs. Again, the government of Ghana should find a way to incorporate the private sector's contribution to the SDGs into the tracking of SDG targets and indicators.

5.3 Limitations of the Study

Aside from using the qualitative research approach for this study, the findings of this research cannot be statistically generalised. This is because the sample of respondents drawn for the

study is not representative of the wider population of stakeholders involved in the SDGs implementation. since non- probability sampling techniques were used to select interview respondents while gathering data for the study. However, the study does not aim to seek to achieve statistical generalisation. Instead, the study aims at gaining a “rich, contextualised understanding” of the case in question (Nowell et al., 2017). As such, much attention is paid to gaining an in-depth interpretation of the social and cultural aspects of the SDGs implementation and national budgeting as against the even distribution of interview respondents.

Also, the study was constrained to Ghana and its agents for the collection and analysis of data. The study findings are centred around how Ghana implements and achieves the SDGs through national budgeting and how the implementation strategies are different from other nations.

5.4 Contribution of the Study

The study contributed to the national budgetary process and sustainability literature by assessing the influence of attaining the SDGs on the national budgetary process. This study digresses from existing studies by focusing on the Ghanaian context to highlight the critical elements of the Ghanaian budgeting process and the mechanisms put in place to attain the SDGs. In addition, the study contributed to the literature by adopting institutional theory and accountability framework in discussion the findings.

5.5 Recommendations

This section offers a number of practical recommendations which need to be adopted by Ghana in order to achieve and implement the sustainable development goals through the national budget. These recommendations are now discussed in turn:

The Government of Ghana has to make other policies to compliment the financial measure of achieving and implementing the SDGs since not all the goals can be achieved through the national budget (Pineda-Escobar, 2019; Spangenberg, 2017). Some of the goals are qualitative

in nature which requires certain actions, policies and legislation to be passed by parliament in order to realise such goals—example gender inequality, climate change issues and partnership or collaborations to achieve SDGs. The realignment into the national budgeting and integration into the development framework of SDGs will help Ghana allocate financial resources; however, this financial commitment alone will not help realise the implementation and achievement of SDGs.

Also, the government of Ghana should find a way to incorporate the private sector contribution to the SDG into the tracking of SDGs' targets and indicators (Liguori & Bendickson, 2020). Even though the private sector is involved in the implementation of the SDGs however, their contributions are not captured at the national level to give the full picture of Ghana's performance. This means that the private sector is likely to receive less recognition for their work in relation to the implementation and achievement of the SDGs.

5.6 Suggestions for Future Research

This study was contextualized in the specific case of Ghana's progress in terms of the SDGs. The implication of this case study is the limited generalization of findings beyond the immediate case setting. Future studies should focus on more countries' contexts in order to enhance the generalization of findings and the use of quantitative research to assess the impact of SDGs on the national budget. Also, future studies should assess the impact of the inclusion of SDGs on these countries' budgets and their macro-economic performance and achievements.



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