DYNAMICS OF ACCOUNTABILITY IN SDGs FUND MANAGEMENT IN LOCAL GOVERNMENTS: A QUALITATIVE STUDY FROM A GLOBAL GOVERNANCE PERSPECTIVE

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Abstract

The Sustainable Development Goals (SDGs) have transformed public financial governance in local governments by demanding transparency, participation, and accountability. Despite this shift, SDGs fund management still faces persistent challenges, including weak interagency coordination, formalistic accountability practices, and inadequate integration of global agendas into local development priorities. This study analyzes the dynamics of accountability in SDGs fund management at the local government level from a global governance perspective, using a qualitative literature review and interpretive analysis of scientific publications, policy documents, and prior empirical studies. Findings show that accountability has evolved from a narrowly administrative obligation into a multidimensional construct that engages local governments, international organizations, donor agencies, the private sector, and civil society. Global pressures push local governments toward international governance standards; however, implementation remains largely oriented toward formal compliance and legitimacy signaling rather than substantive development impact. The study concludes that strengthening collaborative governance, deepening public participation, and fostering effective institutional integration are essential for achieving transparent, accountable, and sustainable SDGs governance at the local level.

Keywords: Accountability, SDGs, Local government, Global governance, Public finance.

INTRODUCTION

The global development agenda established through the Sustainable Development Goals (SDGs) in 2015 has brought about a fundamental transformation in the way governments at all levels conceive of accountability in public financial management. Unlike the Millennium Development Goals (MDGs), which were largely top-down in orientation and focused primarily on developing nations, the SDGs position every country—regardless of income level—as a responsible actor in realising 17 sustainable development goals that span social, economic, and environmental dimensions (Sachs et al., 2021). Within this framework, local governments emerge as critical actors, given that the bulk of SDGs implementation unfolds at the local level—from poverty alleviation and healthcare provision to quality education access and sustainable infrastructure development.

Yet the greatest challenge confronting local governments is not merely the availability of resources; it is, rather, ensuring that the funds they manage genuinely reflect accountability values aligned with the principles of global governance. A 2022 UNDP report identifies that more than 60 percent of local governments in developing countries continue to experience a significant gap between their stated policy commitments to the SDGs and the reality of transparent, accountable fund management. This gap affects not only the effectiveness of SDGs target achievement but also has profound

implications for public trust in local governance institutions.

From a global governance perspective, accountability is no longer understood as a one-directional obligation of government to its citizens; rather, it is conceived as a relational construction involving cross-border actors—including international organisations, donor agencies, transnational civil society organisations, and global private-sector entities (Bovens et al., 2021). Pressure from these external actors encourages local governments to adopt international accountability standards, while simultaneously creating tension between the demands of global legitimacy and the imperatives of local responsiveness. This dynamic renders the accountability landscape of SDGs fund management a complex and analytically rich terrain.

Prior research has examined accountability in the context of local governance (Siddiquee & Farouk, 2022), SDGs-oriented public financial management (Yusuf & Rahman, 2023), and the role of global governance in driving institutional reform (Zürn, 2021). However, studies that specifically analyse the dynamics of SDGs fund accountability in local governments through a global governance lens—particularly those employing an interpretive approach grounded in cross-disciplinary literature—remain comparatively scarce. This gap provides the foundation for the present study's contribution to the fields of public administration and local government financial governance.

This study focuses on analysing the dynamics of accountability in SDGs fund management in local governments from a global governance perspective. More specifically, the study examines three central dimensions: (1) the conceptual evolution and practical transformation of accountability in SDGs fund management; (2) the influence of global governance pressures on the adoption of accountability standards at the local government level; and (3) the challenges and opportunities in achieving substantive—rather than merely formalistic—accountability in SDGs fund management. This study aims to: (1) analyse the developmental dynamics of accountability concepts and practices in SDGs fund management at the local government level; (2) examine the influence of global governance on local government adoption of accountability standards; (3) identify structural and institutional challenges that impede substantive accountability; and (4) formulate conceptual recommendations toward transparent, accountable, and sustainable SDGs fund governance.

Theoretical Foundations

Accountability Theory in Public Administration

The concept of accountability in public administration has undergone considerable development over recent decades. In his seminal work, Bovens (2010) drew an important distinction between accountability as a virtue and accountability as a mechanism. As a virtue, accountability refers to a set of normative standards governing the conduct of public officials; as a mechanism, it denotes a social relationship that includes the obligation to explain and justify actions to a forum or institution possessing the authority to evaluate those actions and impose sanctions.

Recent developments in accountability theory reflect a clear shift from a single-principal model toward multidimensional accountability. Bovens, Goodin, and Schillemans (2021) argue that in contemporary governance, public actors are no longer accountable to a single principal but to a complex network of stakeholders with overlapping and sometimes competing interests and expectations. This complexity becomes especially pronounced in the context of SDGs fund management, where local governments must simultaneously account for their use of funds to local citizens, the national government, international donor agencies, and UN bodies.

In the recent literature, Mulgan (2021) introduced the concept of 'diagonal accountability' to describe mechanisms by which civil society organisations and the media act as accountability agents, mediating the relationship between citizens and government outside formal institutional channels. Sinclair (2020) broadened the accountability framework to incorporate accountability to future generations—a dimension highly relevant in the context of sustainable development as mandated by the SDGs. This perspective affirms that accountability in SDGs fund management is not purely retrospective (answeing for the past) but also prospective (ensuring sustainability for the future).

Global Governance Perspective

Global governance as an analytical framework emerged from the recognition that global problems are increasingly complex and cannot be effectively addressed by nation-states acting in isolation. Rosenau and Czempiel (1992) established the conceptual basis that governance extends beyond formal government to encompass the full range of mechanisms for regulating collective behaviour—both formal and informal—operating across multiple levels from the local to the global.

In its contemporary iteration, Zürn (2021) updates the concept of global governance by identifying three evolutionary stages: from governance based on intergovernmental agreements, through governance anchored in international institutions, to 'multi-stakeholder governance,' in which non-state actors play an increasingly significant role. This third stage is particularly germane to the context of the SDGs, where the United Nations explicitly recognises the roles of the private sector, civil society organisations, and academia as implementation partners under SDG-17.

Held and Koenig-Archibugi (2022) identify a 'global accountability deficit' that arises when international organisations and global regimes exercise power without adequate mechanisms for answering to the citizens affected by their decisions. This deficit is manifest in the relationship between international SDGs institutions and local governments, where global standards and indicators are set by actors far removed from local contexts, while the burden of implementation and accountability falls upon local governments whose capacities vary enormously.

Collaborative Governance Theory

Ansell and Gash (2008) define collaborative governance as a governing arrangement where public institutions directly engage non-state stakeholders in a collective decision-making process that

is formal, consensus-oriented, and deliberative. Emerson, Nabatchi, and Balogh (2012) subsequently developed a more comprehensive integrative framework incorporating 'collaborative dynamics'—principled engagement, shared motivation, and the capacity for joint action.

In the context of the SDGs, collaborative governance has become an increasingly relevant framework. Sørensen and Torfing (2021) argue that collaborative governance models are capable of overcoming the limitations of traditional bureaucratic-hierarchical accountability, by enabling the distribution of responsibility and adaptive learning among multiple actors with complementary competencies. However, Siddiquee and Farouk (2022) caution that this approach in developing-country contexts frequently confronts challenges arising from power imbalances, where donor agencies and international organisations tend to dominate the accountability agenda while local governments and civil society occupy structurally weaker positions.

New Institutionalism Theory

The new institutionalism framework—particularly its sociological variant as developed by DiMaggio and Powell (1983) through the concept of institutional isomorphism—offers valuable insights for understanding why local governments adopt global accountability standards even when those standards may not align with their local contexts and capacities. The three mechanisms of institutional isomorphism—coercive, mimetic, and normative—all operate within the dynamics of SDGs implementation at the local level.

Meyer and Rowan's (1977) concept of 'ceremonial adoption' explains the phenomenon whereby organisations adopt formal structures and procedures not for reasons of technical efficiency, but to gain legitimacy from their institutional environment. This concept is directly relevant to findings showing that many local governments implement SDGs accountability mechanisms in a ceremonial fashion—satisfying formal indicators and producing well-structured reports—without achieving substantive change in actual governance practices (Yusuf & Rahman, 2023; Scoones et al., 2020).

RESEARCH METHODOLOGY

Research Approach and Design

This study employs a qualitative approach, utilising an interpretive literature review as its primary research design. The choice of a qualitative approach is grounded in the recognition that the phenomenon under investigation—the dynamics of accountability in SDGs fund management—is a complex, contextual, and multidimensional social phenomenon, and is therefore more appropriately understood through deep interpretive analysis of meanings, contexts, and inter-conceptual relationships than through statistical measurement (Creswell & Poth, 2018).

The literature review in this study functions as a research method in its own right (literature review as research methodology), involving the systematic identification, critical evaluation, and interpretive synthesis of a relevant body of literature (Snyder, 2019). This approach was selected because it enables the researchers to develop a

comprehensive understanding of the phenomenon by integrating findings from diverse geographical contexts, scholarly traditions, and theoretical perspectives that complement—and sometimes contradict—one another.

The specific type of literature review employed is the integrative review, a form of literature inquiry that does not merely summarise prior research but generates new conceptual synthesis through critical and interpretive analysis (Torraco, 2016). Unlike a systematic review, which is more narrowly oriented toward the evaluation of empirical evidence, an integrative review allows the researcher to incorporate multiple types of sources—empirical research, theoretical works, policy reports, and governance documents—within a single, unified analytical framework.

Researcher Positionality

In the context of qualitative research based on a literature review, researcher presence manifests in the interpretive and meaning-making processes that take place throughout the research cycle. The researcher serves as the primary research instrument, performing the selection, critical reading, categorisation, and synthesis of the literature under examination (Lincoln & Guba, 1985). The epistemological position adopted in this study is critical interpretivism—a standpoint that acknowledges the impossibility of separating scientific knowledge from the researcher's perspective and background, while simultaneously seeking to ensure the quality of interpretation through rigorous and transparent analytical procedures.

To minimise interpretive bias, the researchers explicitly document the literature selection procedures, the inclusion and exclusion criteria, and the logic underlying the categorisation of findings. In addition, the researchers deliberately include literature that presents diverse and sometimes contradictory perspectives, so that the resulting synthesis reflects the complexity of the phenomenon rather than simply confirming the researchers' prior assumptions.

Data Sources

The data sources for this study comprise various types of scholarly literature and policy documents relevant to the subject matter. First, peer-reviewed journal articles published between 2020 and 2025 in reputable international journals in the fields of public administration, governance, sustainable development, and public finance. The databases used for literature searches include Scopus, Web of Science, JSTOR, and Google Scholar, employing combinations of keywords including 'SDGs accountability,' 'local government finance,' 'global governance,' 'public accountability developing countries,' and their variants.

Second, reports and policy documents issued by international organisations, including the United Nations Development Programme (UNDP), the United Nations Environment Programme (UNEP), the World Bank, the Asian Development Bank (ADB), and the Organisation for Economic Co-operation and Development (OECD). Third, academic textbooks and scholarly monographs by leading authors in the fields of public administration, global governance, and accountability. Fourth, SDGs progress reports published on a regular basis by various countries and regional bodies.

Data Collection Procedures

The data collection procedures followed a systematically developed protocol. The first stage involved identifying literature through searches of electronic databases using strategically designed search strings. At this stage, approximately 150 articles and documents were identified as tentatively relevant based on titles and abstracts.

The second stage consisted of screening literature according to pre-established inclusion and exclusion criteria. Inclusion criteria comprised: (a) substantive relevance to the topics of accountability, SDGs, local government, and/or global governance; (b) publication within the 2020–2025 period for journal articles, or designation as seminal works of continuing relevance for academic books; (c) availability in English or Indonesian; and (d) accessibility in full text. Based on this screening process, approximately 85 sources were incorporated as primary analytical material.

The third stage involved critical reading of all selected literature. At this stage, the researchers employed a data extraction matrix recording information on: (a) the main argument or finding; (b) the research method used; (c) the geographical and temporal context; (d) the theoretical perspective adopted; and (e) the specific contribution to understanding the dynamics of SDGs accountability.

Data Analysis

Data analysis in this study employed three complementary procedures. First, thematic analysis, conducted inductively to identify major themes emerging from the literature. Braun and Clarke (2006) define thematic analysis as a method for identifying, analysing, and reporting patterns within data—an approach applicable to academic and policy texts as primary data sources.

Second, discourse analysis, used to examine how the concept of accountability is constructed and contested within the global governance discourse on SDGs. This analysis helps the researchers identify hidden assumptions, power relations, and contestations over meaning that characterise the discourse on SDGs fund accountability (Fairclough, 2010).

Third, conceptual synthesis, which seeks to integrate findings from diverse sources into a single coherent explanatory framework. This is the most creatively demanding phase of the analytical process, in which the researchers do not merely summarise existing knowledge but identify gaps in the literature and advance new propositions that may serve as a foundation for future research.

Trustworthiness

Credibility is ensured through source triangulation by drawing on multiple types of data sources—journal articles, international agency reports, academic books, and policy documents—and comparing findings across these source types. A form of member checking, consisting of peer review by academic colleagues with expertise in public administration and global governance, was conducted to validate the accuracy of interpretations.

Transferability is ensured through thick description of the research context, the literature selection procedures, and the interpretive logic, enabling readers to assess the relevance of the study's findings to different contexts. Dependability is ensured through an

audit trail that documents all methodological decisions made throughout the research process. Confirmability is ensured through explicit reflexivity regarding the researchers' position and perspective, which may influence the interpretive process.

RESULTS AND DISCUSSION

The Evolution of Accountability in SDGs Fund Management: From Administrative to Multidimensional

The literature review reveals that accountability in SDGs fund management has undergone significant transformation over the past decade. In the early period of SDGs implementation (2015–2018), fund accountability was largely understood within a conventional administrative-bureaucratic framework—emphasising compliance with budgetary procedures, completeness of documentation, and regularity of financial reporting (Anand & Sen, 2020). Within this framework, a local government was considered accountable if it could demonstrate that funds had been used in accordance with applicable regulations and designated purposes, regardless of whether such use had actually contributed to SDGs target achievement.

The second phase (2018–2021) was marked by a shift toward results-based accountability, in which local governments were increasingly expected to account not only for processes and procedures but also for the outcomes and impacts of SDGs fund utilisation. The emergence of the Voluntary Local Reviews (VLRs) framework—promoted by UN-Habitat as a mechanism for cities to self-report on SDGs progress—reflects this shift (Sachs et al., 2021). In practice, however, Yusuf and Rahman (2023) found that VLRs in many developing cities continued to reflect success narratives rather than objective assessments of implementation challenges and shortfalls.

The third phase (2021–present) has witnessed the emergence of multidimensional accountability in SDGs fund management. Bovens, Goodin, and Schillemans (2021) identify at least six dimensions of accountability now operating simultaneously: (a) fiscal accountability to legislative bodies and audit institutions; (b) performance accountability to central governments and donor agencies; (c) democratic accountability to citizens and voters; (d) professional accountability to international technical standards; (e) market accountability to the private sector and investors; and (f) network accountability to development partners within collaborative governance constellations. Each dimension carries its own logic, mechanisms, and actors, compelling local governments to respond simultaneously to demands that are sometimes in direct tension.

The Influence of Global Governance on the Adoption of Local Accountability Standards

The literature review reveals that the influence of global governance on local government accountability practices operates through three principal pathways. The first is the coercive pathway, through which direct pressure from international institutions—via loan conditionality requirements, international audit standards, or UN reporting mandates—compels local governments to adopt specific accountability practices. Held and

Koenig-Archibugi (2022) demonstrate that this coercive pathway is most effective in generating formal changes in accountability procedures, but frequently fails to produce substantive changes in governance culture.

The second pathway is the mimetic pathway, through which local governments voluntarily emulate accountability practices deemed successful in other contexts. The comparative study by Siddiquee and Farouk (2022) shows that city-to-city learning and international benchmarking—facilitated by networks such as ICLEI and C40 Cities—have driven the diffusion of innovative accountability practices from pioneer cities to those at earlier stages of their SDGs journey.

The third pathway is the normative pathway, through which global accountability standards are internalised through the professionalisation of bureaucracies and the socialisation of good governance values. Zürn (2021) identifies that transnational professional networks—including international associations of auditors, public finance expert groups, and communities of practice in sustainable development—play a pivotal role in transferring and legitimising global accountability standards at the local level.

However, none of these three influence pathways consistently yields genuine accountability improvements. Scoones and colleagues (2020) identify 'governance theatre,' in which local governments perform compliance with global accountability standards without substantive change in actual governance practices. This phenomenon arises when external pressure to demonstrate compliance is stronger than internal incentives to achieve meaningful development outcomes.

Structural and Institutional Challenges in SDGs Fund Accountability

The literature synthesis identifies five principal categories of challenge that impede the realisation of substantive accountability in SDGs fund management at the local government level.

First, the capacity gap. Sachs and colleagues (2021) document a strong correlation between local governments' administrative capacity and the quality of their SDGs fund accountability. Local governments with limited human resources, weak information technology infrastructure, and non-integrated financial management systems face substantially greater difficulties in meeting the multidimensional accountability demands that accompany SDGs implementation.

Second, institutional fragmentation and weak inter-agency coordination. Yusuf and Rahman (2023) identify the fragmentation of responsibility across multiple regional government work units (SKPD)—each operating with its own reporting logic and accountability framework—as one of the most significant challenges in SDGs fund management. The inability to integrate data and information into a coherent accountability narrative makes it extremely difficult to assess the actual contribution of public expenditure to SDGs achievement.

Third, the dominance of upward vertical accountability over downward and horizontal accountability. Sørensen and Torfing (2021) observe that within multi-level governance contexts, local

governments consistently prioritise accountability to central governments and donor agencies (upward vertical accountability) over accountability to citizens and civil society (downward and horizontal accountability). This distortion occurs because upward accountability is more directly tied to financial flows and formal sanctions, while downward accountability is more diffuse and its consequences are less immediately tangible.

Fourth, the incompatibility between local planning cycles and global reporting cycles. The UNDP (2022) identifies a significant mismatch between local government development planning cycles—which typically follow annual budget calendars or five-year medium-term plans—and the global SDGs reporting cycle, oriented toward the 2030 target horizon with four-yearly reviews. This incompatibility creates substantial technical and administrative challenges for local governments in building integrated accountability systems.

Fifth, the tension between global legitimacy and local responsiveness. Both Zürn (2021) and Held and Koenig-Archibugi (2022) identify that the adoption of global accountability standards by local governments frequently raises the fundamental question of who defines what must be accounted for. Accountability standards set by global governance actors—which are often dominated by developed nations and Western-based organisations—do not necessarily reflect the priorities and values of the local communities who are the intended beneficiaries of development.

SDGs Accountability as a Multi-Stakeholder Construction

The findings of this study confirm and deepen the argument that accountability in SDGs fund management cannot be understood as a simple bilateral relationship between government and citizens, but must be conceived as a social construction involving a broad and diverse network of actors. The expanding spectrum of actors engaged in the SDGs accountability arena—from UN bodies and international financial institutions through national governments, local governments, the private sector, civil society organisations, and ordinary citizens—creates what Bovens et al. (2021) describe as 'ensemble accountability,' a condition in which no single accountability mechanism can, on its own, ensure responsible governance.

The implication of this multi-stakeholder construction is that any evaluation of the quality of SDGs fund accountability cannot be based on a single criterion or perspective. A local government awarded an 'excellent' rating by internal auditors on procedural compliance grounds might receive a very different assessment from community members evaluating progress in terms of tangible improvements to their lives, or from a donor agency assessing performance against agreed SDGs indicators. This diversity of evaluative perspectives is not merely a technical problem; it reflects fundamental differences in the values and interests that underpin each accountability system.

The study also finds that the multi-stakeholder construction of SDGs accountability creates conditions that may give rise to 'accountability overload'—a situation in which local governments must satisfy so many

different and divergent accountability demands that a disproportionate share of institutional energy is absorbed by compliance reporting, leaving insufficient capacity for the actual implementation of development programmes.

Global Pressures and Local Responses: Isomorphism versus Adaptation

Among the most significant findings of this literature review is the identification of two distinct response patterns among local governments facing global governance pressure to adopt SDGs accountability standards. The first is mimetic and normative isomorphism, whereby local governments adopt globally standardised accountability structures and procedures without meaningful substantive modification. The second is creative adaptation, whereby local governments use global standards as a reference framework but actively tailor their implementation to fit local contexts, capacities, and priorities.

The isomorphic pattern tends to produce what Scoones et al. (2020) call 'ceremonial accountability'—surface-level compliance that generates no substantive change in governance practice. This pattern is more commonly found in local governments that face strong coercive pressure from donor agencies or central governments to demonstrate SDGs compliance, in the absence of adequate capacity-building support to implement those standards meaningfully.

By contrast, the pattern of creative adaptation tends to generate contextually grounded innovations in accountability practice that are more genuinely responsive to local needs. Sørensen and Torfing (2021) identify several conditions conducive to creative adaptation: strong political leadership committed to transparency values; sufficient bureaucratic capacity to internalise global standards and translate them into operational local procedures; and an active civil society ecosystem capable of functioning as an effective accountability agent.

Toward Substantive Accountability: Implications for Collaborative Governance

Taken as a whole, the findings of this study converge on the conclusion that the collaborative governance model offers the most promising framework for overcoming the limitations of the bureaucratic-hierarchical accountability model in the context of SDGs fund management. The distinctive strength of collaborative governance lies in its capacity to integrate multiple accountability perspectives—top-down and bottom-up, internal and external—into a single deliberative process, generating accountability standards that carry greater legitimacy because they have been negotiated and agreed upon by diverse stakeholders.

Ansell and Gash (2008) and Sørensen and Torfing (2021) identify three foundational prerequisites for the effective realisation of collaborative governance in SDGs fund management. First, participatory equity—ensuring that all relevant stakeholders, including groups that have been traditionally marginalised, have meaningful access to deliberative processes. Second, informational transparency—ensuring that all parties have equitable access to information about the management and use of SDGs funds. Third, deliberative capacity—ensuring that all parties have the capability to participate meaningfully

in deliberation, which implies the need for investment in strengthening the capacities of civil society and ordinary citizens.

At the same time, this study identifies that the implementation of a collaborative governance model in the context of SDGs fund management faces challenges that cannot be overlooked. Siddiquee and Farouk (2022) caution that unequal power structures among governments, the private sector, and civil society can distort collaborative governance deliberation, reinforcing the dominance of already-powerful actors rather than empowering weaker ones. In response to this challenge, this study underscores the importance of institutional designs that actively promote inclusivity and protect the interests of vulnerable groups within SDGs accountability processes.

CONCLUSION

Based on the literature review and discussion conducted in this study, several principal conclusions emerge.

First, accountability in SDGs fund management at the local government level has undergone significant transformation from a unidirectional administrative-bureaucratic model toward a multidimensional accountability model involving a broad and diverse network of actors. This transformation reflects a paradigmatic shift in conceptions of good public governance—moving from procedural compliance toward substantive accountability oriented to the tangible developmental impacts on communities.

Second, global governance exerts a significant yet ambivalent influence on SDGs fund accountability practices at the local level. On one hand, this pressure drives the adoption of more sophisticated and comprehensive accountability standards and mechanisms. On the other hand, it also risks generating institutional isomorphism and ceremonial accountability, in which local governments satisfy formal requirements without achieving substantive change in actual governance practice.

Third, five principal categories of challenge impede the realisation of substantive accountability in SDGs fund management: (a) the institutional capacity gap; (b) institutional fragmentation and weak inter-agency coordination; (c) the dominance of upward vertical accountability over downward and horizontal accountability; (d) the incompatibility between local planning cycles and global reporting cycles; and (e) the tension between global legitimacy and local responsiveness.

Fourth, the collaborative governance model offers the most promising framework for addressing the multiple accountability challenges of the SDGs, provided that its implementation attends to the prerequisites of participatory equity, informational transparency, and deliberative capacity, and is safeguarded against the risks of distortion arising from power imbalances among the actors involved.

The theoretical implication of this study is the need to develop an accountability framework that explicitly integrates the global, national, and local dimensions of the SDGs accountability system. Such a framework must be capable of explaining how pressures from multiple levels of governance

interact and mutually shape accountability practices at the local government level, as well as identifying the conditions that determine whether such interaction produces substantive accountability improvements or merely ceremonial compliance.

The practical implication is that efforts to strengthen SDGs fund accountability must proceed along multiple dimensions simultaneously. Focusing on only one aspect—such as improving financial reporting systems without attending to community participation mechanisms, or vice versa—will be insufficient. Effective accountability reform must take account of the full accountability ecosystem: the institutional incentives, actor capacities, and power dynamics that determine how accountability mechanisms actually operate in practice.

RECOMMENDATION

Based on the conclusions and implications of this study, the following recommendations are offered to key stakeholders in SDGs fund governance.

For Local Governments

It is recommended that integrative, multi-stakeholder SDGs accountability mechanisms be developed—mechanisms that are oriented not only toward meeting reporting requirements to the central government and donor agencies, but also toward ensuring community access to information about the management and impact of SDGs funds. The development of digital accountability platforms accessible to all stakeholders could serve as an effective instrument toward this end.

For Central Governments

It is recommended that coordination and oversight mechanisms for SDGs fund management be redesigned in ways that allow for local adaptation to global standards, without sacrificing the integrity and consistency of data needed for national-level SDGs progress monitoring. This may be accomplished through the development of SDGs accountability standards constituting a 'minimum common framework,' while preserving sufficient space for innovation and adaptation at the regional level.

For Civil Society Organisations and Academia

It is recommended that independent monitoring capacities for SDGs fund management continue to be strengthened, and that monitoring findings be published openly and constructively, thereby contributing to the accountability ecosystem necessary for achieving SDGs that are both inclusive and sustainable.

For Future Researchers

It is recommended that empirically grounded, in-depth case studies be conducted in specific local government contexts, with the aim of exploring more concretely how the accountability dynamics identified in this literature review are manifested in specific realities of local governance. Comparative research across local governments of differing capacity levels and contexts will also be highly valuable in identifying the determinant factors of successful SDGs accountability transformation.

This study has several limitations that warrant candid acknowledgement. As research based on a literature review, its findings are heavily dependent on the quality and scope of the available

literature, and the possibility of publication bias cannot be entirely eliminated. The high degree of heterogeneity among local governments featured in the literature means that any generalisation of findings must be undertaken with considerable caution. Furthermore, this study is primarily oriented toward the conceptual and theoretical dimensions of SDGs accountability dynamics; consequently, the practical implications of its findings still require validation through deeper empirical field research in specific local government contexts.

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