



Accountability of SDGs in Local Governments: Case Study of Central Java and Yogyakarta

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ABSTRACT

Purpose : The study explores the work program preparation, budgeting, implementation, and accountability of SDGs targets and achievements by Central Java and Yogyakarta.

Method : The research used a qualitative approach and included case studies of the governments of Central Java and Yogyakarta. Data was collected through interviews with the SDGs Implementation Team and study of SDGs documentation, then reduced, presented, and concluded.

Findings : The results showed three main themes that reveal accountability SDGs in Central Java and Yogyakarta: preparation and budgeting, implementation and accountability, and strengthening the implementation of SDGs. Those themes explained that the implementation of SDGs by Central Java and Yogyakarta governments are not carried out separately but are attached to programs and activities prepared about the Regional Medium-Term Development Plan. This study is expected to improve integration between central and regional governments so that SDGs can be reported according to actual conditions.

Novelty : The research provides an overview of the accountability mechanisms for SDG programs and activities, starting from the planning process, budgeting, and implementation to strengthening. This also reveals the facts SDGs accountability in the field, which demonstrate the legitimacy of local governments towards the commitment of implementation of SDGs.

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INTRODUCTION

The 17 goals and 169 targets of the Sustainable Development Goals (SDGs), supported by 193 UN member states in September 2015 are expected to be achieved within the next 15 years (2030) (UN, 2016). The Indonesian government's commitment to realizing the 17 goals of the SDGs set by the UN has been manifested through Presidential Regulation (Perpres) No. 111 of 2022 on the Implementation of Achieving Sustainable Development Goals. However, Indonesia's SDGs achievement in 2023 remains low, ranking 75th out of 166 participants. In its report, the Sustainable Development Report noted the trends in Indonesia's SDG achievements. Three goals, namely Goal 1 No Hunger, Goal 4 Quality Education, and Goal 6 Clean Water and Sanitation, are said to be on track or maintaining their SDG achievements. Meanwhile, six SDG goals are mentioned to have seen significant improvement. The six goals are Goal 3 Good Health and Well-being, Goal 5 Gender Equality, Goal 8 Decent Work and Economic Growth, Goal 9 Industry, Innovation, and Infrastructure, Goal 10 Reduced Inequalities, and Goal 12 Responsible Consumption and Production. The remaining eight SDGs have stagnated in their achievements. These eight goals are Goal 2 Zero Hunger, Goal 7 Affordable and Clean Energy, Goal 11 Sustainable Cities and Communities, and Goal 13 Climate Action. Additionally, there are Goal 14 Life Below Water, Goal 15 Life on Land, Goal 16 Peace, Justice, and Strong Institutions, and Goal 12 Partnerships for the Goals.

The Sustainable Development Report also assesses the status of SDG targets, which are divided into three categories: achieved or on track, limited progress, and deteriorating. Of all the SDG achievements in Indonesia, 36.2 percent of the targets are reported to be achieved or on track. Meanwhile, 42 percent of the targets have limited

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progress. The remaining 21.7 percent of the SDG targets are deteriorating. (Kompas, 2023). The condition indicates that the achievement of the SDGs in Indonesia is still not optimal, even though the government has committed to participating in the SDG program. Therefore, the accountability of government programs and activities that support the achievement of the SDGs needs to be improved to make progress in the implementation of the SDG goals and targets.

The Audit Board of Indonesia also oversees the accountability of SDG implementation in Indonesia. As part of the International Organization of Supreme Audit Institutions (INTOSAI), the BPK plays a role in assessing the preparedness of national governments to implement, monitor, and report on the progress of the SDGs, and subsequently to audit their operation and the reliability of the data they produce; also being models of transparency and accountability in their operations, including auditing and reporting.

In 2022, the BPK conducted a dedicated SDGs audit on SDGs target 3.d, which aims to strengthen the capacity of all countries, especially developing countries, in early warning, risk reduction, and national and global health risk management. The BPK also plans to audit the achievement of target 3.8, which is to achieve universal health coverage. This includes financial risk protection, access to quality essential health services, and access to safe, adequate, quality, and affordable essential medicines and vaccines. Additionally, the BPK has conducted embedded or SDG-perspective audits by examining how a Regional Medium-Term Development Plan (RPJMD) integrates SDG issues within it. (BPK, 2022).

The SDG framework sets specific outcomes to be achieved and provides a basis for monitoring and reporting at the national level to ensure accountability (UN, 2016). However, researchers state that attaining the SDGs is not merely transferring implementation strategies from the global level to the national level (Abhayawansa et al., 2021), but requires accountability mechanisms at the national level to ensure the government can meet the targets. (Bowen et al., 2017). The achievement of the SDGs in Indonesia requires synergy in planning policies at the national, provincial, and district/city levels. SDG targets at the provincial/district level must align with the RPJMD, which is outlined in the form of programs, activities, measurable indicators, and indications of financial support.

The government plays a significant role in realizing the 17 SDGs, but its implementation faces obstacles related to program planning, execution, and accountability. One of the issues is the non-utilization of the budget allocated for SDG activities, which is instead being used for other activities that have nothing to do with the SDGs. One of the issues was raised by Finance Minister Sri Mulyani, who expressed her astonishment when the budget for replacing the fences of community health centers (Puskesmas) was categorized under stunting. According to Sri Mulyani, the handling of stunting has a budget of up to IDR 77 trillion with 283 sub-activities. (CNBC, 2023).

The issue of accountability of local governments in realizing the SDGs has become an important matter to research to understand the extent and manner in which SDG programs and activities are implemented and accounted for. The SDG targets formulated in the form of programs, activities, and indicators need to be ensured in their implementation on the ground, whether they are in accordance or not, and to what extent their achievement level is, whether low or high. Ensuring that the programs and activities formulated are in line with the SDG goals to be achieved and ensuring that the budget used to implement the programs related to the SDG goals is not used for programs unrelated to the SDGs.

The most significant challenge for accountability in the Global SDGs Accountability Report is the lack of institutional coordination across the government and the low public awareness of the SDGs among the community (Villalona, 2021). The national accountability system for the SDGs has become very diverse and involves different actors. Consequently, state actors have their target developments, as well as their accountability frameworks. The development of SDGs accountability mechanisms provides an interesting space for the development of new governance mechanisms and processes (Wagner, et al., 2023). Wagner, et al. (2023) and Lauwo, et al. (2022) explain that discussions on SDGs accountability have increased. The discussion approach used is accountability at the international level through international agreements or binding international reporting mechanisms. Another approach is to propose the establishment of stronger SDGs through national-level accountability mechanisms. (Lauwo, et al., 2022). Although the existing literature discusses the potential for multi-stakeholder collaboration, qualitative research on the governance processes of the SDGs at the national level has not yet been conducted. (Abhayawansa et al., 2021).

The research conducted by Pineda-Escobar (2018) in Tanzanian local governments shows that the SDGs have been implemented in national action plans, policies, and strategies. However, although the central government of Tanzania has moved in the right direction, it is still unclear how national action plans, policies, and strategies are translated to the sub-national level.

Qualitative study on the SDGs' governance processes at the national and regional levels has not yet been carried out, although the literature addresses the possibility of multi-stakeholder collaboration (Abhayawansa et al., 2021). Accountability at the national and local government levels, as well as accountability that starts with the budgeting, program work planning, and SDG implementation processes, are still not well understood (Wagner et al., 2023 ; Lauwo et al., 2022). By examining accountability at the local government level, this study fills a research gap by examining how a local government implements and realizes the SDGs through prepared programs and the challenges encountered during their implementation. This study is novel from a methodological perspective since the case study method has never been applied in prior studies.

The gap in understanding accountability at the local and national government levels, as well as accountability that begins with the process of program work preparation, budgeting, and the implementation of the SDGs, is the reason this research was conducted. Thus, the research questions are as follows:

1. How is the alignment of work program formulation, budgeting, implementation, and accountability of the Sustainable Development Goals by local governments in Indonesia?
2. How do local governments in Indonesia overcome the obstacles to achieving the Sustainable Development Goals?

RESEARCH METHODS

This study examines the formulation of work programs, budgeting, implementation, and accountability of the Sustainable Development Goals by local governments in Indonesia. According to Creswell (2014) and Heninink et al. (2011), qualitative research is useful for understanding and exploring complex issues related to social problems. Therefore, to gain a deeper understanding of SDGs accountability in Indonesia, this research is more appropriately conducted using qualitative methods.

The data collection technique for this research is through documentation study and in-depth interviews. The documentation collected includes the RPJMD, SKPD Strategic Plan, RKPD, Governor's Regulation on Provincial SDGs, Regional SDGs Action Plan, and the SDGs Achievement Evaluation Report in the local government. To understand the practice of SDGs accountability in local government, this research interviews key informants responsible for preparing the SDGs Achievement Evaluation Report. Key informants were selected based on the Decree of the Governor of Central Java and Yogyakarta, which regulates the Formation of the Coordination Team for the Implementation of Sustainable Development Goals Achievement. The informants are staff of the Regional Development Planning Agency who are part of the team and tasked with compiling and verifying SDGs achievement data in each Regional Apparatus Organization.

Key informants were selected to represent each level of government, namely provincial, city, and regency governments. Key informants from the provincial government were selected from the Executive Team of the Yogyakarta Provincial Government, key informants from the city government were selected from the Executive Team of the Central Java City Government, and key informants from the regency government were selected from the Executive Team of Sleman Regency.

The interviews were conducted using semi-structured face-to-face interviews based on a flexible thematic guide, asking the same questions to all respondents. Semi-structured interview questions are used to request explanations of the planning process, budgeting, and accountability of SDGs achievements, as well as how local governments' steps in improving SDGs achievements. This technique is used to deeply explore the knowledge and practices carried out daily so that the data obtained is genuine.

The interview results from 3 key informants were subsequently transcribed and coded using the NVivo 14 application. The data codes are then interpreted to determine themes that contain groups of similar codes, which are further explained in subthemes (Creswell, 2014). To test validity, this study uses data triangulation, namely the analysis of regulations related to SDGs, SDGs achievement report documents, and semi-structured interviews. The interview results are cross-checked with regulations governing the implementation and accountability of the SDGs, the SDGs achievement report documents, and the achievement data from each Regional Apparatus Organization. The cross-checking is conducted to verify what has been conveyed by the key informants.

RESULTS AND DISCUSSIONS

Preparation and Budgeting of the Sustainable Development Goals Program

The Indonesian government has taken several strategic steps as a commitment to successfully implement the SDGs through various activities, namely (i) mapping the SDGs goals and targets with national development priorities, (ii) mapping the availability of SDGs data and indicators for each target and goal, including proxy indicators, (iii) preparing operational definitions for each SDGs indicator, (iv) drafting presidential regulations related to the implementation of sustainable development goals, and (v) preparing national and regional action plans related to the implementation of SDGs in Indonesia (BPS, 2016).

The initial step taken by the Indonesian government was the establishment of the National Secretariat for SDGs, which then developed several SDGs indicators available in Indonesia for each goal and target. Several SDGs indicators presented and analyzed are focused only on the SDGs indicators for which data is available in Indonesia, particularly at the Central Bureau of Statistics and several other agencies that have successfully compiled the data (BPS, 2016). Therefore, not all SDGs indicators can be implemented in Indonesia due to the constraints of data availability at the BPS and local governments. In practice, some SDGs indicators may already be available but have not been presented because they have not yet been compiled/calculated, and there is a difference between the available indicators and those that need to be reported.

"What is reported in the SDGs Achievement Report only relies on data from BPS, while sometimes the indicators used by BPS differ from the indicators used by Bappeda" (IF_3).

The results of the interview can also be explained in the SDGs Achievement Implementation Report, which states that the data on SDGs indicator achievements used as the basis for the SDGs Achievement Implementation Report comes from: (a) sectoral data from ministries/agencies and other related data-providing institutions; and (b) basic statistical data obtained from the Central Bureau of Statistics (BPS). SDGs achievements may not be realized because they cannot be assessed/notification of achievements cannot be given due to data unavailability (N/A) because the data collection survey was not conducted in that year or is not yet available (PM) until the report is prepared. (Bappenas, 2023).

Legitimation theory defines legitimacy as “the perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions.” Suchman (1995). The formulation of SDG indicators adjusted to data availability demonstrates an effort to maintain government legitimacy. SDG indicators are formulated not to guarantee the achievement of SDG goals but merely to fulfill commitments realized using the available data. The commitments displayed are only to meet the expectations of the UN.

SDGs have become one of the references in national and regional development, starting from the stages of planning, implementation, monitoring, evaluation, and reporting. The mainstreaming of SDGs achievements in the 2020-2024 National Medium-Term Development Plan (RPJMN) and the Government Work Plan (RKP) is carried out in the form of policy formulations, programs, activities, measurable indicators, and funding sources. The description of SDGs policies in the regions is adjusted to the formulations of each region's Regional Medium-Term Development Plan (RPJMD) with reference to the 2020-2024 RPJMN. (Bappenas, 2020).

In accordance with the mandate of Presidential Regulation (Perpres) No. 111 of 2022 on the Implementation of Sustainable Development Goals, SDGs Action Plan documents are prepared at the national and regional levels. At the national level, the National SDGs Action Document (RAN) will be prepared, and at the provincial level, the Regional SDGs Action Document (RAD) will be prepared. The provincial government, in the preparation of the RAD SDGs, involves all district/city governments and stakeholders in its region. The district/city governments, together with all stakeholders in their region, can independently prepare the district/city-level RAD SDGs, with the systematics aligned with the Guidelines for the Preparation of RAD SDGs. (Bappenas, 2020).

The RAD SDGs of the Central Java Provincial Government and the Special Region of Yogyakarta (DIY) have been aligned with their respective Regional Medium-Term Development Plans (RPJMD). RAD SDGs is a development concept that takes into account various aspects, potentials, and characteristics present in a region. Due to these conditions, the SDG indicators and the targeted aspects in the Central Java Province's and DIY's development have been adjusted to align with the key performance indicators.

“The preparation of the SDGs follows the already established RPJMD. The RPJMD itself is prepared based on the Governor's vision and mission, adjusted to the key performance indicators that must be achieved” (IF_1).

“The RAD SDGs DIY has been aligned with the DIY RPJMD by considering development issues and strategic issues present in DIY” (IF_2).

Establishing SDG indicators aligned with the key performance indicators to be achieved illustrates that local governments are striving to maintain alignment between the demands of global organizations and government development programs. The local government procedurally maintains its legitimacy to appear aligned with the UN's demands to achieve the 17 SDGs. Maintaining legitimacy is relevant because local governments are required to meet the expectations of stakeholders concerning the government's function as a public servant.

The DIY Regional Government is committed to implementing sustainable development and has prepared the RAD SDGs document as indicated by the Governor's Regulation Number 34 of 2018 concerning the Regional Action Plan for Sustainable Development Goals (RAD SDGs) 2018-2022 and the Governor's Decree Number 124/TIM/2018 concerning the Coordination Team for the Implementation of SDGs in the region. The RAD SDGs of DIY has been aligned with the RPJMD DIY document, particularly addressing strategic issues such as pollution, environmental damage, and disaster risks, the suboptimal control of spatial utilization, regional disparities, the inadequate provision of strategic infrastructure in coastal areas, and the high poverty rate. (Bappeda, 2022). The implementation of the RAD TPB DIY is carried out in a multi-sectoral manner in accordance with the SDGs principle of “no one left behind,” involving various OPDs and Non-Government Organizations (NGOs) within the DIY environment. The provincial-level SDGs targets are in line with the Regional Medium-Term Development Plan (RPJMD) 2017-2022 in the form of programs, activities, and measurable indicators, as well as indications of financial support. (Bappeda, 2023).

The commitment of the Central Java Provincial Government to implement the SDGs is realized through the establishment of the Regional Coordination Team (TKD) for the Implementation of TPB, which was set forth in the Central Java Governor's Regulation No. 050/13 of 2018 concerning the Establishment of the TKD and the TPB Implementation Working Group for Central Java 2018-2023. SDGs are further elaborated into development affairs and authorities relevant to the regional development agenda. SDGs have also been integrated into the RPJMD 2018-2023. SDGs are further elaborated into development affairs and authorities relevant to the regional development agenda. SDGs have also been integrated into the RPJMD 2018-2023. Another substantial commitment

is evident from the inclusion of the SDGs perspective in the Strategic Environmental Assessment (SEA) document as an effort to mainstream the RPJMD and other derivative documents. (Bappeda, 2020).

However, the ideal conditions do not fully occur in the field. The alignment between the RAD SDGs and the RPJMD is merely a formality that must be carried out by the local government, demonstrating procedural legitimacy. At the stage of preparing the RAD SDGs, programs, activities, and indicators to achieve the SDGs goals are not developed separately but are part of the programs and activities that have already been planned by the local government. Therefore, to determine the achievement of the SDGs, the mapping of the regional government's programs and activities related to each SDGs goal must be conducted. Although all SDG goals are said to be aligned with the RPJMD, the fact on the ground is that not all SDGs goals can be realized by the regional government, especially those with natural limitations. Goal 14, Marine Ecosystems, cannot be fulfilled by regional governments that do not have maritime areas.

"Our programs and activities are first arranged, and then we will see which of these can support the SDGs. So, we do not specifically arrange programs and activities that target the SDGs goals." (IF_2)

"Actually, not all SDGs goals can be fulfilled by us, such as one of the SDGs goals related to the sea. Our region does not have a sea, so we cannot report the achievement of that goal." (IF_3)

In implementing the SDGs, the Central Java and Yogyakarta governments strive for financing from various sources, primarily the Regional Budget (APBD), the State Budget (APBN), and the Village Budget (APBDes). Additionally, there are other sources of financing, namely those from partner institutions: community organizations, philanthropy, business actors, universities, media, and so on. Bappenas (2023) also mentioned that the financing strategy to close the financing gap for TPB/SDGs is also strengthened, especially by increasing the participation of private/non-governmental parties.

"The SDGs achievement report, besides from our OPD, also collects reports from the private sector that have work programs related to the SDGs goals, even though it is only voluntary" (IF_2).

"Not many private entities voluntarily provide their data, even though their contributions are quite significant in achieving the SDGs" (IF_2).

The RAD SDGs of local governments are a manifestation of legitimacy to maintain the harmony between social values and the needs of stakeholders so that it can continue to operate according to the expectations of the Indonesian and global community. Legitimacy can be obtained in various ways that can be categorized into three groups: symbolically, procedurally, or materially (Surbakti, 1992). The RAD SDGs, which are formulated based on the President's mandate, represent a procedural embodiment of legitimacy. The theory of legitimacy states that an organization's activities must align with the broader social values of the system, so that the organization can be considered legitimate and can survive and thrive. (Dowling & Pfeffer, 1975; Deegan, 2019).

Suchman (1995) shows that the increase in organizational legitimacy will depend on the alignment of the organization's behavior with the expectations of the parties around the organization, especially the stakeholders, in carrying out its activities. SDGs are a series of goals set by the United Nations (UN) to achieve a better and more sustainable life for everyone on this planet. The commitment to the SDGs manifested in the RAD SDGs demonstrates the legitimacy of local governments towards the expectations of global organizations in order to create a better life for future generations.

Programs, activities, and indicators to achieve the SDGs outlined in the RAD SDGs are part of the programs and activities in the local government's work plan for one period. Thus, budgeting to finance activities related to the SDGs is integrated with the state budget (APBN), regional budget (APBD), and village budget (APBDes). Therefore, to see the alignment between the preparation of SDGs work programs and the budgeting of these programs, it cannot be viewed solely from the RAD SDGs achievement report document but through mapping the programs and activities of local governments related to each SDG goal.

Countries' national SDG systems vary greatly and involve a variety of participants. As a result, each country's actors have their own development goals and ability to contribute to the SDGs (Wagner et al., 2023). Local governments in Tanzania are implementing the SDGs similarly to Indonesia, demonstrating that the goals have been integrated into national action plans, policies, and strategies. The translation of national SDG action plans, policies, and strategies to subnational levels is still uncertain, nevertheless (Pineda-Escobar, 2018). The most crucial elements in guaranteeing the success of national SDG initiatives are governance components such vision and leadership, institutional coordination, stakeholder involvement, and progress evaluation (Abhayawansa et al., 2021).

Implementation and Accountability of the Sustainable Development Goals

Monitoring the achievement of the RAD SDGs is conducted every 6 months, and evaluation is carried out every year. Both aim to measure the progress of target achievements using established indicators and to identify and anticipate emerging and potential problems, so that actions can be taken as early as possible. The evaluation report on the RAD SDGs achievements of the Central Java and DIY governments identifies problems that arise due to gaps between achievements and targets. In the analysis of problem identification, follow-up efforts are included,

tailored to the issues and the responsibilities of the program activity holders.

The fact is that the format of the monitoring and evaluation report on the implementation of the Regional Action Plan for Sustainable Development Goals (RAD SDGs) in DIY does not yet have a standardized format for the preparation of the submitted reports. Therefore, the data collection regarding the issues of RAD SDGs achievements often does not cover all the problems. The constraint is caused by the fact that not all Regional Apparatus Organizations (RAO) report these issues to the Regional Development Planning Agency (Bappeda), which is responsible for compiling the RAD SDGs Achievement Evaluation Report.

"The invitation we extend to the Regional Apparatus Organizations to provide the SDGs achievement results is sometimes not fulfilled, making it difficult for us to obtain data." Finally, the step we took was to provide a performance matrix form that they had to fill out and return. "Even then, we still have to remind them to return it promptly" (IF_2)

"We also cannot ensure whether each OPD has reported all their issues, because we do not conduct checks." They return the matrix, and that's already a blessing. The important thing is that the data is available for reporting" (IF_2)

Bappenas (2022) states that the main challenges faced by local governments in the implementation of SDGs monitoring and evaluation are:

1. Local governments still struggle to understand the technical aspects of the Monitoring and Evaluation Report Preparation Guidelines;
2. Limited personnel (Human Resources) conducting monitoring and evaluation;
3. Availability and lagging data for SDGs achievement indicators, especially for indicators whose data do not come from BPS; and
4. Lagging submission of activity/budget realization data from districts/cities.

This condition is also experienced by the Central Java and Yogyakarta governments, and the root of the problem lies in the lack of coordination between the ministries overseeing the SDGs and the agencies that have the data on SDGs achievements related to the SDGs indicator data. The National Development Planning Agency, as the entity mandated to report on the implementation of SDGs achievements at the national level, requests each Regional Apparatus Organization (RAO) to report on SDGs indicator achievements. However, the indicators used by the OPDs differ from the SDGs indicators. As a result, the RAOs find it difficult to report on SDGs indicators that they have never used. The Central Statistics Agency (BPS), as the entity responsible for compiling the Cross-Sector Indicator Study, stated that there are limitations in data availability, so not all indicators can be presented. Meanwhile, most of the SDGs indicators are owned by BPS.

"When we are asked for data on the achievement of SDGs indicators, we sometimes get confused because we have never used those indicators, and if we are asked to calculate them, we do not have the data." Some indicators are compiled by BPS, and sometimes BPS does not even have data on those indicators. "If that's the case, we choose not to report it" (IF_3)

"The indicators we use are different from the SDGs indicators because what we have to report to Bappenas are the indicators we usually use, which are different from the SDGs indicators. If we are asked to compile the SDGs indicators achievements, we do not have the data." BPS is the one that has that data" (IF_3)

To preserve credibility to the belief that local governments' dedication to the SDGs is in line with UN and public expectations, local governments are presenting SDG achievement data, despite the constraints of inadequate coordination between institutions, specifically BPS, the central government, and local governments. According to the legitimacy theory, every institution is given legitimacy by society and has no intrinsic right to exist (Deegan 2002).

The SDGs achievement report of the Yogyakarta Provincial Government explains that the main obstacle in the evaluation process is the limited access to data. (Bappeda, 2022). Bappenas (2022) also stated similarly that the main constraints in the preparation of the RAD SDGs Monitoring and Evaluation Report are budget availability, difficulties in data provision, lack of information from the central government, insufficient socialization from the central government, and the availability of human resources to prepare the report. Additionally, the constraint in data collection is the suboptimal availability of data from the Regional Apparatus Organizations (OPD). Innovation in strengthening basic and sectoral statistical data is needed to conduct more comprehensive monitoring and evaluation of the SDGs. The availability of reliable, trustworthy, and accurate data must be used as the basis for policy-making and decision-making related to development planning at both the national and regional levels. As well as the need for closer communication and coordination between ministries/agencies and between central and regional government apparatus (Bappenas, 2023).

Low public knowledge of the SDGs and a lack of institutional coordination across the government provide the biggest obstacles to SDG accountability (Villalona, 2021). According to Abhayawansa et al. (2021) and Bowen et al. (2017), achieving the SDGs necessitates national accountability mechanisms to guarantee that the government can fulfill the targets, rather than just moving implementation techniques from the global level to the national level.

The effort to present the SDGs achievement evaluation report based on suboptimal data explains that local government staff, when carrying out their tasks, strive to create a good impression to meet job demands. Goffman (1959) mentioned that in social interactions, each individual deliberately uses communication to create the desired

impression from others towards them. The concept of impression management in the context of reporting to explain the narrative in reporting. Management is assumed to 'strategically select' information in the narrative of corporate documents to present that information in a way intended to distort the reader's perception of the company's achievements. (Merkel-Davies, 2011).

Based on the Global Sustainable Development Report 2019, the 2030 targets for the Sustainable Development Goals are still not optimal due to the misalignment between planning and budget allocation. Chief Integrated Policy Analysis Branch, Division for Sustainable Development Goals, United Nations Department of Economic and Social Affairs (UNDESA), Shantanu Mukherjee stated that the slow progress in the implementation of the SDGs is not due to commitment issues, but rather the integration and commitment through overlapping regulations. (Ekonomi, 2019).

The implementation of local government programs and activities, which are planned and budgeted for each year by the state budget (APBN) or regional budget (APBD), helps to meet each target and goal of the SDGs. Thus, the steps taken by local governments in creating and carrying out their yearly work plans are followed in the alignment of planning, budgeting, and the execution of programs and activities that support the SDGs. This leads to the government's financial reports indirectly reflecting the SDGs' accountability. However, each OPD financial report is the sole place to explicitly trace the accountability included in the assessment report of the Central Java and DIY governments' accomplishments of the RAD SDGs.

Strengthening the Implementation of Sustainable Development Goals

The Central Java and Yogyakarta governments are striving to achieve the SDGs through cross-sectoral synergy within the local government as well as with parties outside the local government. Innovation and strengthening collaboration have become one of the strengths of the Special Region of Yogyakarta in addressing issues that could hinder the achievement of the SDGs. (Bappeda, 2022).

The commitment of the Special Region of Yogyakarta in supporting the Sustainable Development Goals (SDGs) is demonstrated by the formulation of the Regional Action Plan for Sustainable Development Goals (SDGs) for the years 2023 – 2027. The formulation of the Regional Action Plan for Sustainable Development Goals involves multiple sectors such as community institutions, philanthropy, academia, and the business world. The Yogyakarta Regional Government establishes cross-sector coordination to address issues related to the region's strategic issues by collaborating with non-governmental organizations. In addition, to support the achievement of the SDGs, coordination at the district and city levels in Yogyakarta also becomes part of the SDGs support. The Special Region of Yogyakarta formed a team for the implementation of sustainable development goals consisting of the Yogyakarta Government, Regional Government Devices of the DIY Regional Government, Districts and Cities, Higher Education Institutions, and Community Institutions (Bappeda, 2023).

The Central Java Provincial Government also demonstrates its commitment to the implementation of SDGs achievements by issuing a Governor's Regulation that governs the Regional Action Plan for Sustainable Development Goals (SDGs) for the years 2024 – 2026. The regulation explains that in order to improve the economic welfare of the community sustainably, maintain the sustainability of social life, preserve the quality of the living environment, and ensure inclusive development and governance that can maintain the improvement of quality of life from one generation to the next, a sustainable development action plan is necessary.

The Indonesian government's commitment to the implementation of the SDGs creates an urgency for the availability of accurate and timely data to support planning, execution, monitoring, evaluation, and reporting of SDGs indicator achievements. Moreover, the year 2023 marks the remaining seven years that require acceleration in efforts to achieve the targets by 2030.

"The data on SDGs achievements were initially difficult for us to collect due to the lack of understanding from the OPD. But over time, the OPD became more knowledgeable and it became easier to request data." "Although we had to remind them several times to collect the data" (IF_2)

"We do not check each piece of data collected to see if it is accurate, because the data collection is actually the responsibility of the OPD" (IF_2)

As an effort to strengthen the implementation of SDGs in the regions, Bappenas (2022) stated the need for facilitation, assistance, and strengthening of SDGs implementation in the regions through enhanced coordination between Bappenas and the Ministry of Home Affairs with local governments, including capacity-building workshops and close collaboration with SDGs Centers in Higher Education Institutions in the preparation, monitoring, and evaluation of RAD. Additionally, there is a need for the digitalization of monitoring, evaluation, and reporting of RAN and RAD SDGs through the creation of an SDGs dashboard to monitor the achievement of SDG indicators at the national and regional levels, the utilization of e-monitoring and evaluation data for monitoring and evaluating the performance of Ministries/Agencies through SDGs tagging, a study of digitalization of monitoring and evaluation in the regions as input for the development of an integrated SDGs monitoring and evaluation system with SIPD, and the development of monitoring and evaluation systems for non-governmental entities at both the central and regional levels. Meanwhile, for strengthening data provision, it can be done through enhancing coope-

ration with the Provincial/Regency/City BPS for data provision, developing Small Area Estimation (SAE) for the provision of SDGs indicator data up to the regency/city level, and strengthening basic and sectoral statistics as well as synergizing SDGs data governance with One Data Indonesia.

Based on recent studies, national reporting methods used today are insufficient, particularly when it comes to national governments' accountability to their constituents. As noted by Bexell & Jönsson (2018), the majority of SDGs reporting aims to meet the global governance and accountability standards of international organizations such as the UN. Furthermore, in order to improve the accountability process's contribution to the planning and execution of the SDGs, it is also necessary to enhance stakeholder participation (Abhayawansa et al., 2021).

CONCLUSIONS

The Central Java and Special Region of Yogyakarta governments do not formulate and budget programs and activities to achieve the Sustainable Development Goals separately; rather, they are integrated into work plan-elaborations that are primarily funded by the Regional Budget (APBD), as can be inferred from the research discussion previously described. Thus, the steps taken by the regional government in creating and carrying out the yearly work plan are followed in the planning, budgeting, and execution of programs and activities that support the SDGs. As a result, the Central Java and Yogyakarta governments' accountability for the SDGs can only be explicitly traced in each OPD financial report.

There are still challenges pertaining to the reported data at the monitoring and evaluation stage. The accuracy of the SDGs accomplishment report is called into question by the incompleteness of the data and the lack of cooperation among the government institutions in charge of delivering it. The governments of Central Java and the Special Region of Yogyakarta continue to publish SDG accomplishments using data from BPS and OPD.

Involving stakeholders including community organizations, philanthropy, academia, and the business sector helps to strengthen the implementation of the SDGs by establishing coordination in the resolution of regional strategic issues that are in line with the SDGs' targets and objectives. Another strategy to improve the attainment of SDGs objectives is to include academic institutions and community organizations in the SDGs implementation team.

Based on the research discussion outlined earlier, it can be concluded that the formulation and budgeting of programs and activities by the Central Java and Special Region of Yogyakarta governments to achieve the Sustainable Development Goals are not conducted separately but are integrated into programs and activities that are elaborations of the work plan, primarily funded by the Regional Budget (APBD). Thus, the alignment between the planning, budgeting, and implementation of programs and activities that support the SDGs follows the stages carried out by the regional government in preparing and executing the annual work plan. This results in the accountability of the SDGs of the Central Java and Yogyakarta governments being traceable only directly in each OPD financial report.

At the monitoring and evaluation stage, there are still obstacles related to the reported data. Data is not yet fully available, and the low coordination among government agencies responsible for providing data poses a challenge to the validity of the SDGs achievement report. The Central Java and Special Region of Yogyakarta governments still rely on data from BPS and OPD to report SDG achievements.

Strengthening the implementation of the SDGs is carried out by involving stakeholders such as community organizations, philanthropy, academics, and the business world to establish coordination in solving problems related to regional strategic issues that align with the targets and goals of the SDGs. Involving universities and community organizations in the SDGs implementation team is also one way to enhance the achievement of SDGs goals.

The Central Java and Yogyakarta governments are striving to strengthen collaboration with multisectoral entities such as community organizations, philanthropy, academia, and the business world in addressing issues that could hinder the achievement of the SDGs. Through cross-sector coordination, the Central Java and Yogyakarta governments can solve problems related to regional strategic issues by collaborating with non-governmental organizations. In addition, the assistance provided to each OPD in reporting SDG achievement data activities can improve the quality of the data used in the preparation of SDG implementation evaluation reports.

This research is expected to provide information on the processes of planning, budgeting, implementation, monitoring, and accountability of regional government programs and activities that support the achievement of the 17 SDG goals to regional government stakeholders. In addition, the results of this research can encourage regional leaders to enhance their commitment and efforts in achieving the SDGs, as well as motivate both the central and regional governments to improve coordination among government agencies so that the quality of data used in reporting SDG achievements can be enhanced.

The limitation of this research is that the interviews were only conducted with the Semarang City Government, the Yogyakarta Provincial Government, and the Sleman Regency Government. Therefore, future research could interview key informants of Regional Apparatus Organizations (OPD) to gain an overview of the planning and implementation of programs for each of the 17 SDGs goals according to the authority of each OPD. Future studies can also examine how state companies dedicated to achieving the 17 SDGs are held accountable.

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