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Towards a more accountable G20? Accountability mechanisms of the G20 and the new challenges posed to them by the 2030 Agenda

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Towards a More Accountable G20?

Accountability Mechanisms of the G20 and the New Challenges Posed to Them by the 2030 Agenda

*Sören Hilbrich
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Sören Hilbrich, Jakob Schwab

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Abbreviations

B20	Business 20
C20	Civil 20
DWG	Development Working Group
G20	Group of 20
HLPF	High-level Political Forum
IMF	International Monetary Fund
IO	International Organisation
L20	Labour 20
MAP	Mutual Assessment Process
OECD	Organisation for Economic Co-operation and Development
SDG	Sustainable Development Goal
SDS	Sustainable Development Sectors
T20	Think 20
UN	United Nations
WBG	World Bank Group
WTO	World Trade Organization

Executive summary

The legitimacy of the Group of 20 (G20) is frequently challenged: the group has been criticised by non-member states, non-governmental organisations (NGOs) and in both the scientific and broader public debate with regard to the content and effectiveness of its policy measures and its limited membership structure. Accountability mechanisms can attenuate these shortcomings in different ways: they can increase the capacity of the citizens of the member states to surveil the activities of the G20 and can form the basis of learning processes within the group so as to increase effectiveness. In addition, accountability mechanisms directed towards non-member states can make the G20 more receptive to the interests of people who do not live in its own countries but are nevertheless affected by the policies of the G20. In this paper we analyse the existing accountability mechanisms of the G20 and discuss the challenges that the adoption of the 2030 Agenda for Sustainable Development as a guiding framework for G20 work poses to them. While the G20 also constitutes a platform for the reciprocal accountability of its individual member countries, our focus lies on the accountability mechanisms of the institution of the G20 as a whole.

Based on the literature, we can identify three elements of accountability: transparency, justification, and enforcement. The institutionalised accountability mechanisms of the G20 are primarily directed at the first two elements of accountability, as the G20 – like all club governance institutions – is not subject to any formal sanctioning mechanisms. However, besides being valuable in their own right, transparency and justification make weaker forms of sanctions such as criticism by independent agents as well as reputational effects possible. The most prominent accountability mechanisms of the G20 are its interaction with the media; the publication of accountability reports; and a dialogue process with the so-called Engagement Groups from civil society, business, and academia. In the end, these mechanisms are intended to render the G20 accountable to the citizens within and outside G20 countries (either directly, or mediated by other agents). At the same time, however, they sometimes also fulfil an additional function for the G20 itself, namely tracking its own work towards its commitment to learn from past experiences.

Currently, the G20's accountability mechanisms are fragmented and often associated with the agenda and action plans of the various different G20 workstreams. Most of the work of the G20 is conducted behind closed doors. The actual policies that the G20 agrees on are implemented by the member states, sometimes with the support of international organisations such as the Organisation for Economic Co-operation and Development (OECD), the World Trade Organization (WTO), the United Nations Conference on Trade and Development (UNCTAD), the World Bank, or the International Monetary Fund (IMF). Public attention is mostly restricted to the G20 leaders' summits and finance ministers' meetings, in particular some prominent topics discussed therein, instead of being concerned with the actual policies initiated by the G20. In order to track progress with regard to the implementation of its commitments, some of the G20's working groups publish accountability reports. However, being self-reports and self-evaluations, they lack an impartial perspective. The interaction of the G20 with Engagement Groups is still not well developed with respect to the inclusion of representatives of civil society in actual G20 processes, which impedes more objective evaluations from that side.

In 2016, the international community adopted the 2030 Agenda for Sustainable Development as a universal development agenda. This agenda also addresses the development issues of “developed” countries, such as economic, environmental, and social sustainability. The G20 assumed the principles of the 2030 Agenda – and a special responsibility for its implementation – through its 2016 G20 Action Plan on the 2030 Agenda for Sustainable Development. Thereby, new challenges for accountability in the G20 have arisen:

- As the 2030 Agenda is a global agenda, its implementation by the G20 will affect the citizens of non-member countries, which is why the G20 must also be accountable to them. While most G20 policies affect non-member countries, this is especially true with regard to the implementation of an explicitly universal agenda like the 2030 Agenda.
- The United Nations already have a follow-up mechanism on individual country implementations of the 2030 Agenda in place, which should not be substituted or duplicated by the G20.
- The broad topical range of the 2030 Agenda specified by the 17 Sustainable Development Goals and its targets means that the agenda can only be implemented through coherent policies of *all* G20 workstreams, and this will have to be reflected in accountability products.
- The three levels of implementation of the 2030 Agenda – domestic, in international cooperation, and in global policies – require different formats of accountability.

In their current form, the G20’s accountability mechanisms are not well suited to addressing these challenges. Having said that, during the recent German G20 Presidency in 2016/2017, some adjustments towards better accounting for the 2030 Agenda were made. The accountability report of the G20 Development Working Group selectively covered areas of G20 activity from other working groups. Furthermore, G20 member countries agreed to undergo a peer-learning process on the domestic implementation of the 2030 Agenda. In addition, engagement groups have been involved more actively than before,¹ even though their access is still limited.

When looking towards the future, several suggestions for the G20 can be raised in order to increase its accountability, particularly in light of the demands set by its role in the implementation of the 2030 Agenda. To increase the credibility of its accountability processes, it is necessary to allow for more independent evaluation. For this to be possible, the work of the G20 must become first and foremost more transparent. Possible ways to achieve this range from the establishment of a permanent website, over allowing selected civil society members to attend its working group meetings, to publishing agendas, minutes and issue notes. Self-reports should best be concentrated on descriptions rather than self-evaluation. In order to allow for coherent reporting on the 2030 Agenda, one central report should overarchingly cover all relevant G20 actions in the so-called Sustainable Development Sectors (SDSs) of the G20 Action Plan on the 2030 Agenda for Sustainable Development (and its 2017 Hamburg Update). Comprehensive reporting on joint actions taken by the G20 could complement the United Nations follow-up process for individual countries. If given sufficient access to the relevant information, Engagement Groups such

1 This is true in particular for the Development Working Group (DWG) of the G20.

as the T20 (Think 20) could play a vital role in providing credible and informed independent evaluation of G20 policies. This would be a particularly promising way forward in the context of the 2030 Agenda, as the agenda will require common efforts by both policymakers and society for its successful implementation.

Improving on its existing system of accountability mechanisms cannot fully compensate for the lack of legitimacy that is associated with the exclusionary institutional set-up of the G20. Yet establishing “streamlined, coherent, and credible” accountability processes (G20, 2016, p. 15) could prove to be a key element in addressing its legitimacy problems.

1 Introduction

The Group of 20 (G20) has become one of the most important institutions of global governance. It comprises 19 economically and politically powerful countries along with the European Union (EU), and thus convenes two-thirds of the world's population and about 80 per cent of global GDP (gross domestic product). The G20 finance ministers and central bank governors first met in 1999. Since 2008, there have been additional summits by the heads of governments or states. Unlike other institutions of global governance, such as the United Nations, the World Bank or the IMF, the G20 does not have an administrative body but is simply meant as a forum for open discussions, the formulation of common goals and the development of the joint initiatives of the participating governments. The discussions at the summits are prepared by a number of working groups which show some consistency but are also subject to constant change in their topical composition. This composition reflects the topics that the G20 is concerned with and in which it coordinates its policies. These have evolved quite remarkably: At the beginning, the G20 acted as a forum to address various different global financial crises; later its agenda broadened to include a whole range of issues in global development. The group does not negotiate legally binding agreements. Nonetheless, it has a considerable influence on international policy coordination and the design of global regulatory frameworks. Despite the fact that the G20 does have the capacity to implement policies independently of its member governments, the G20 can be seen as a discrete agent going beyond a mere conglomerate of independent member governments since established working procedures within the group, joint long-term orientations and action plans, and a regular common presentation and appearance render the group an institution in its own right.

For an institution of the type of the G20, many measures customarily employed within the realm of states to provide checks to and surveillance of the exercise of power, as for instance public elections, are currently not applicable. Accountability mechanisms are nonetheless crucial for the legitimacy of such an institution of global governance, both by improving on and communicating its output and in making the decision-makers more responsive to the voices of those affected and governed. According to Schedler (1999), accountability refers to the transparency of the working procedures of an institution, the provision of justification for the measures taken, and, ideally, the opportunity that the public has of imposing sanctions on the decision-makers. Although the G20 consists of only a limited number of countries, its decisions affect the living conditions of people all over the world. This complicates the task of designing appropriate accountability mechanisms as the G20 has to be accountable not only to the citizens of its member states but also to those living elsewhere. The strong criticism that the G20 is not only frequently subjected to in the public debate and at the protests often surrounding G20 summits but also in other international political fora is at least partly related to perceived shortcomings of the G20 with regard to accountability (Slaughter, 2013).

At its 2016 Hangzhou Summit, the G20 adopted the G20 Action Plan on the 2030 Agenda for Sustainable Development. In this, it endorsed the 2030 Agenda, which had been adopted one year before as an overarching longer-term objective by the international community through the United Nations. The 2030 Agenda specifies 17 Sustainable Development Goals (SDGs) which cover a broad range of topics and is meant as a universal development agenda of relevance for the whole world, not only for “developing” countries. The goal of the agenda is to achieve sustainability in three dimensions: economic, environmental and social. In order to achieve this globally, far-reaching reforms in basically all policy fields are

required. Furthermore, coherence between policies in the different fields is indispensable. The implementation of the 2030 Agenda has to take place on three levels: through domestic politics within the G20, via international cooperation, and by global policies (Kloke-Lesch, 2016).

The ambitions of the 2030 Agenda, its universality, and its overarching character pose special challenges to both the working modes and the accountability mechanisms of the G20. At the same time, improving on its accountability mechanisms can also help the G20 to implement the 2030 Agenda in its policies. The G20's broad fields of action and a concurrent fragmentation of its workstreams, together with its weakly formalised nature increase the chance of incoherencies (across workstreams) and discontinuities (over time). In this regard, accountability mechanisms can contribute to ensuring the coherence that is so critical for the implementation of the 2030 Agenda (Lay et al., 2017). It can help to document potential discrepancies or synergies between the activities of different workstreams and also keep the 2030 Agenda on the radar of the G20.

The 2030 Agenda as an overarching objective for all workstreams in turn poses challenges to existing accountability processes in the G20, which are equally fragmented and oriented along more fine-grained goals. Traditionally, the G20's Development Working Group (DWG) has been responsible for accounting for the work done on topics of development. This usually referred to (economic) support for non-G20 developing countries.² However, the universal 2030 Agenda, as a global sustainable development agenda, also requires transformative policy changes in "developed" countries and understands the concept in a broader way, specifically including social and environmental issues. Hence, accountability mechanisms with regard to the implementation of the 2030 Agenda need to account for the work of all workstreams of the G20 on all levels of implementation.

In this paper, we provide an overview and discuss the role of existing accountability mechanisms within the G20. We present their different forms and functions and describe which mechanisms can foster which element of accountability. In addition, we look at challenges to the accountability of the G20 that currently present themselves through the evolvement of the G20's agenda in response to the adoption of the G20 Action Plan on the 2030 Agenda, and discuss what an alignment of G20 policies and principles with the 2030 Agenda implies for G20 accountability processes.

The paper proceeds as follows: In the next section, we first discuss the general concept of accountability and describe transparency, justification and the possibility for sanctions as three elements of accountability. We thereby differentiate the concept from understandings of the term which are often present in the practical political discourse and that focus on an internal learning function of accountability mechanisms. We do, on the other hand, acknowledge that internal learning can sometimes be a positive side-effect of mechanisms to create accountability towards citizens in the above sense. The theoretical framework developed will allow us in Section 3 to identify and analyse the current accountability mechanisms of the G20. In doing so, we will focus on the interaction of the G20 with media, the G20 accountability reports (and in that context also peer-review/-learning processes), and the official exchange fora of the G20 with different societal groups, captured in the so-

2 See te Velde (2012) for an early analysis of the accountability of the activities of the G20 with respect to development.

called Engagement Groups process. In Section 4, we turn to the new challenges for the accountability processes of the G20 that the 2030 Agenda poses. We then discuss how the current accountability framework deals with the implementation measures with regard to the 2030 Agenda by the G20, and the central role of the G20 DWG. Finally, in Section 5, we present some proposals for the advancement of the G20's accountability mechanisms, including general recommendations but also recommendations with a specific focus on the alignment of the processes with the challenges posed by the 2030 Agenda. We come to the general conclusion that the G20 should focus more on increasing transparency and openness rather than on extending the existing system of self-evaluations. We specify this recommendation with regard to each of the accountability mechanisms identified in the previous sections. Section 6 concludes the paper.

2 The concept of accountability

Political institutions of global governance in general and club governance institutions such as the G20 in particular are often asked to establish (or improve) so-called accountability mechanisms that allow other agents to oversee and surveil the exercise of power and prevent its abuses (for example, Buchanan & Keohane, 2006; Scholte, 2011). However, a closer look at such recommendations reveals that accountability, as a concept, can be understood in considerably different ways. As Andreas Schedler puts it:

Without doubt, the term sounds appealing. Its field of application is as broad as its potential for consensus. [...] But do we know what it means? Are we clear about its semantic boundaries and do we comprehend its internal structure? Not surprisingly, my answer is no: due to its relative novelty, accountability represents an underexplored concept whose meaning remains evasive, whose boundaries are fuzzy, and whose internal structure is confusing. (Schedler, 1999, p. 13)

It is not the purpose of this paper to provide a fully-fledged conceptual analysis of accountability in general.³ Rather, we present a working concept of the term in order to be able to identify certain institutionalised processes within the G20 as accountability mechanisms and to assess their potential. The identification and description of different accountability mechanisms in general will then allow us to pursue the main endeavour of this paper, namely to categorise and analyse in Sections 3 and 4 the accountability mechanisms employed by the G20.

Most scholars agree that accountability describes a relationship that involves at least two parties: one party (institution) that gives an account of its activities and one party that holds the other party to account (see, for instance, Bovens, 2007; Keohane, 2006; Scholte, 2011). If an appropriate relationship of this kind between these two parties holds, the institution itself can be termed accountable. Thus, the term accountability is used to describe, on the one hand, a relationship between an institution and other agents and, on the other, a property of an institution.

3 That this would not be an easy task is emphasised in Thomas Hale's statement that "Accountability, like art, is more easily recognized than defined" (Hale, 2008, p. 75).

There are different approaches to the question of how an ideal accountability relationship should be characterised. In this paper, we use Schedler's (1999) approach, which is well-suited to capturing the different institutionalised processes that link a political institution of the kind of the G20 to the agents to whom it should be accountable. Schedler identifies three elements of accountability: the *transparency* of decision-making procedures and actions; the provision of *justifications* for decisions and actions; and the possibility of the addressees of accountability to impose *sanctions* in response to the decisions and actions taken by the institution (Schedler 1999, p. 14f.).⁴

The first element of accountability, *transparency*, is perhaps the most widely discussed element within the context of institutions of global governance. Thomas Hale stresses that transparency is often treated as a "buzzword solution" (Hale, 2008, p. 73) to the hotly debated democratic deficit of global governance. Transparency requires that past policy measures and decisions on future plans are knowable to the addressees of accountability. In addition, of similar importance is that the addressees have access to information about decision-making procedures. A prerequisite for transparency is that measures taken by the institutions and the behaviour of its decision-makers are documented (Take, 2009, p.15). A fully transparent institution will provide relevant information even when unsolicited, as well as being responsive to additional inquiries, for instance by journalists or researchers. (Hale, 2008, p.75) Transparency allows the addressees of accountability to find out if the institution is achieving its objectives.

The second element of accountability requires policymakers to *justify* their decisions towards the addressees of accountability. The reasons why policymakers decide on certain measures should be disclosed, at least with regard to "the more controversial and consequential institutional policies" (Buchanan & Keohane, 2006, p. 428). The provision of justification is a prerequisite for meaningful debates about the underlying rationale and normative goals of policy measures.

The third element of accountability is that the addressees of accountability have the opportunity to *impose sanctions*. This means that the addressees are able to inflict negative or positive consequences on the institution or its decision-makers in response to the decisions and actions taken. The form of sanctions available will depend on the nature of the institutions and the type of addressees of the accountability mechanisms.⁵

Transparency and justification are sometimes summarised as the "answerability"-component of accountability while the possibility of sanctions is described as the "enforcement"-component of accountability (Schedler, 1999, p. 14f.). Answerability and enforcement mark different directions of the accountability relationship. Answerability describes a flow of

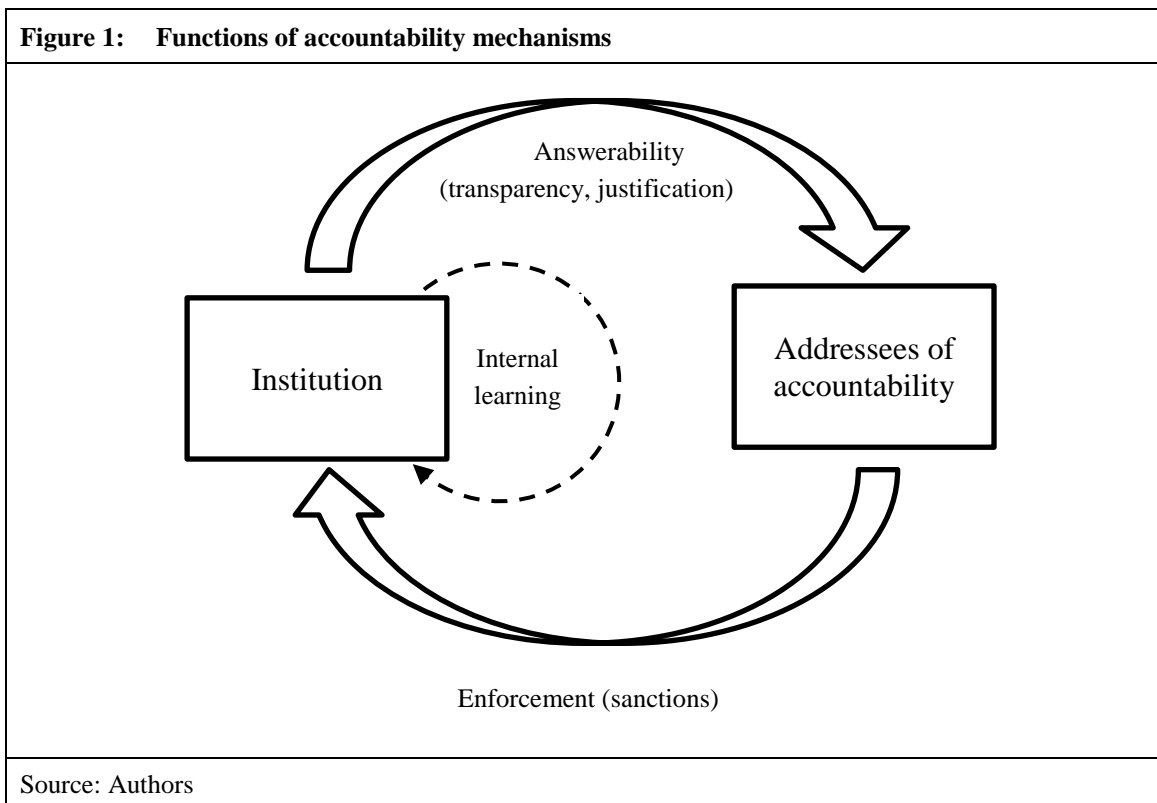
4 For an alternative approach, see for example Koppel (2005) who distinguishes transparency, liability (equivalent to the opportunities to impose sanctions in Schedler's account), controllability, responsibility, and responsiveness as five dimensions of accountability. However, as at least two of the three additional dimensions of Koppel's account – controllability and responsibility – seem to be better suited to conceptualising the accountability of bureaucracies than of political fora such as the G20, we in this paper apply Schedler's approach.

5 Types of sanctions could be categorised in many different ways. For instance, Robert Keohane suggests distinguishing electoral, supervisory, fiscal, legal, peer and reputational forms of sanctions (Keohane, 2006, p. 82ff.). However, many of these types of sanctions are not directly applicable to an institution of the type of the G20.

information from the decision-makers to the addressees while enforcement is directed the other way around. Answerability is a prerequisite for enforcement as it is only sensible that sanctions are imposed by agents who know about the actions they are sanctioning and understand the reasoning underlying the decisions of the institution in question.

2.1 Accountability mechanisms

In our framework, all institutionalised processes which foster any of the three elements of accountability (transparency, justification, possibility of sanctions) are understood as accountability mechanisms. Note, that many of the institutional processes we therefore regard as accountability mechanisms fulfil an *additional* function besides the creation of accountability to outside actors. These mechanisms often additionally strengthen the ability of institutions to improve their performance based on previous experiences by monitoring and evaluating the success of past actions and addressing the question why certain actions yielded the intended results or not. This could also help to keep long-term projects on the agenda. Despite its different, namely self-directed, nature, we consider this *internal learning function* an additional function that many accountability mechanisms fulfil although internal learning is not directly related to the accountability relationship between an institution and certain outside actors.



An institution of the kind of the G20 can employ quite diverse institutional processes to foster the three elements of accountability. An obvious mechanism to create transparency and provide justification is the publication of *accountability reports* which monitor and often also evaluate the activities of an institution in written form in light of predetermined goals. Accountability reports can thereby document the achievements of an institution to

outside actors. Reports can provide information on the policy outputs within a certain period in the past or they can even assess the policy outcomes, that is, the actual impact of these policy measures. They can be prepared by representatives of the institution or they can be commissioned to independent actors. In addition, they can provide comprehensive descriptions of the actions taken by the institution in question or they can report only exemplarily on certain important measures. Within the context of the G20, it is also an important feature of accountability reports if they report only on the collective level or if they also specify contributions of individual countries to the collective commitments.

Even though accountability reports can play a constructive role in creating transparency and providing justification, they are by no means the only, and maybe not even the most important, way in which institutions like the G20 can provide information about and justification for their decisions and actions. *Press conferences* and *media interviews of decision-makers*, the *publication of agendas, minutes and issue notes* of important meetings, the provision of information on *websites*, the *presence of representatives of affected groups in the relevant meetings* or *outreach processes with civil society organisations* are just a few other ways to foster the first two of the three elements of accountability.

Quite diverse mechanisms are also conceivable to allow the addressees of accountability to impose sanctions in response to the activities of the institution. The criticisms which independent agents can bring forward in institutionalised exchanges with the responsible policymakers (for example, in outreach processes with civil society organisations) can at least be seen as a weak form of sanctions. In this context, the enabling role of accountability mechanisms which foster transparency and justification for the possibility of the imposition of sanctions becomes visible. Monitoring and evaluation by independent agents is only feasible if these agents have the relevant information at their disposal. Another closely related form of weak sanctions are effects on the reputation of an institution and its decision-makers which can for instance be the consequence of media coverage. In democratic political systems, reputational effects are closely related to “harder” sanctions, as policymakers fear being voted out of office if their reputation is harmed. Other sanctioning mechanisms might include the possibility of reducing the financial resources available to an institution or the opportunity of other agents to refuse to cooperate with the institution in question.

The internal learning function of accountability mechanisms is also served by accountability reports, as a systematic assessment of the past performance of an institution with regard to the achievement of its goals allows lessons to be drawn for future work. In addition, in the context of the G20, so-called peer-review processes are sometimes also considered as accountability mechanisms. Although these mechanisms do not directly serve to render the G20 accountable as a whole, a system of peer-review processes can foster learning between different member states based on past experiences.

In general, accountability mechanisms differ with regard to their addressees. *Internal* accountability to those who delegated power to the institution in question can be distinguished from *external* accountability to outside agents (Keohane, 2006, p. 79). In the case of the G20, all accountability mechanisms that are directed at the citizens of the member states contribute to internal accountability, as the citizens have – at least in the democratic G20 member states – delegated power through national elections to the national governments that are part of the G20. Accountability mechanisms directed to citizens or governments of non-member states contribute to the external accountability of the G20.

Although political institutions should in the end be accountable to the citizens, accountability mechanisms can try to address them indirectly via other political institutions or civil society organisations. Thus, accountability mechanisms also differ with regard to the *type of agent* they target. We will lay these out for the case of the G20 in some more detail below.

2.2 The relationship between accountability and legitimacy

The concept of accountability is often evoked in debates about the legitimacy of political institutions (Keohane 2011, p. 102f.). In discussing legitimacy issues, two concepts of legitimacy – a normative and an empirical – have to be distinguished. The normative concept of legitimacy refers to the justifiability of an institution. The empirical concept of legitimacy refers to the normative evaluations and attitudes of the population regarding the institution in question. Legitimacy in the empirical sense is thus about the beliefs of the population with regard to the legitimacy of an institution in the normative sense (Buchanan, 2002, p. 689).⁶ Both concepts of legitimacy are useful, albeit in different contexts. For instance, the empirical concept will be much more useful if one is interested in the stability of an institutional arrangement or the degree of compliance with its directives which could be expected, while one can refer to the normative concept in overall evaluative statements about institutions.

To get a grip on the conceptual relationship between legitimacy and accountability, it is also useful to consider the widely used distinction between input and output legitimacy that was originally developed by Fritz Scharpf (1970). Input-oriented legitimacy arguments refer to the institutional processes that ensure that the decisions of an institution reflect the expressed preferences of those governed. Thus, the input legitimacy of an institution depends on how its decisions come about, that is, who is consulted beforehand, who participates in the decision-making, what kind of voting procedures are employed, and so on. Output-oriented legitimacy arguments refer to the capacity of an institution to effectively solve pressing problems and thereby foster the interests of those governed. Thus, the output legitimacy of an institution depends on the quality of the policy outputs of the institution.

As they are part of the decision-making procedures of the institution, accountability mechanisms can above all help an institution to be “input legitimate”. They allow the governed to be informed about the activities of the institution and give them the opportunity to put pressure on decision-makers if the latter’s policy measures do not match their own preferences. However, accountability mechanisms can also help an institution to be “output legitimate”. As described above, accountability mechanisms can help decision-makers to review their own work for purposes of learning. In addition, accountability mechanisms can bring the perspectives and expertise of different groups that are affected into the decision-making processes and thereby improve policy outputs. Finally, *in the empirical sense of legitimacy*, accountability mechanisms can also foster output legitimacy in the way of providing information on, and advertising, the policy outputs of the institution. This could affect the beliefs of the population about the quality of the policy outputs and thereby have

6 von Haldenwang (2016, 2017) highlights a somewhat different distinction between a normative perspective on legitimacy and the facticity of legitimation.

an impact on output legitimacy in the empirical sense, even aside from the impact of the accountability mechanisms on the actual policy outputs.

3 Existing accountability mechanisms within the G20

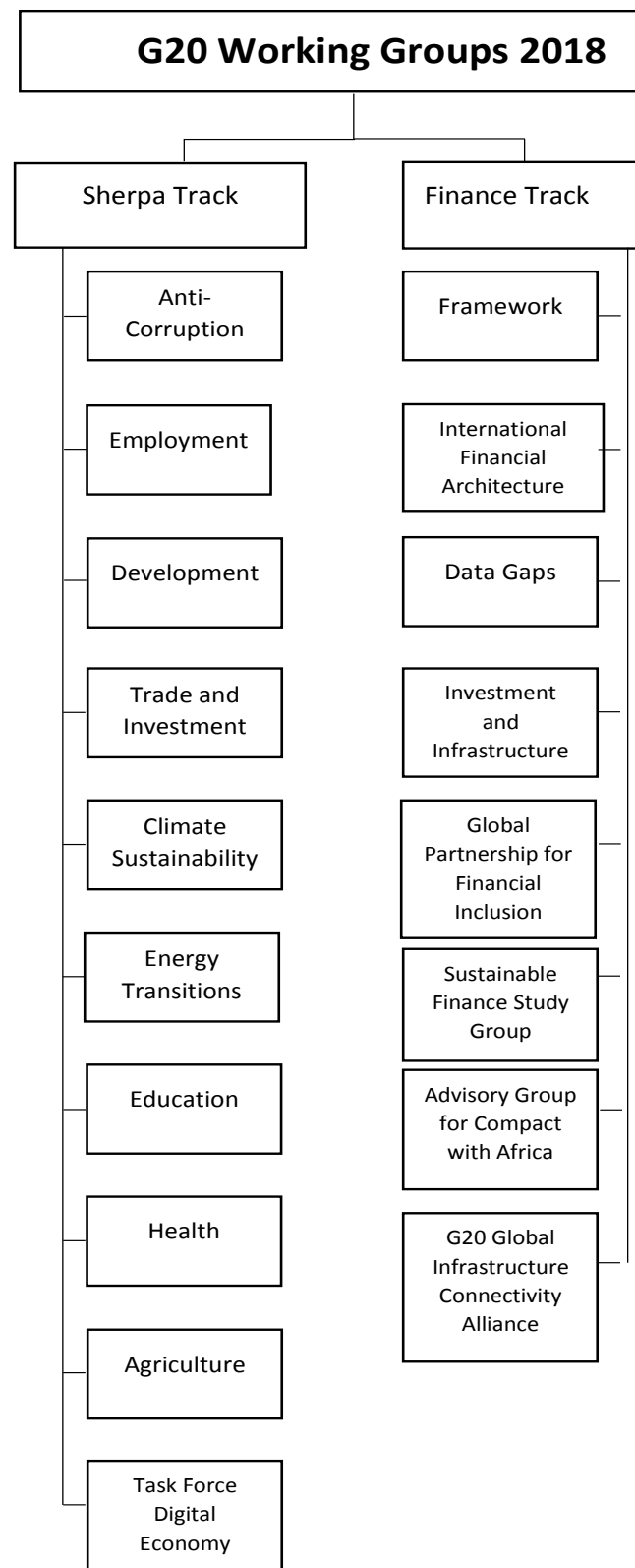
Accountability came under debate in the G20 only after 2008, when the group was elevated to leaders' level, and even more so when the scope of its policy areas was extended soon after. In its beginnings, the G20 was solely concerned with "core" economic matters: first, on the (finance) ministerial level after 1999, dealing with the aftermath of the Asian Financial Crisis; and then, after 2008, with the Global Financial Crisis. It is widely held that it played a major role in overcoming both crises, which increased its public exposure. Initially, the fact that meetings were not taking place at leaders' level and that, compared to the G7/G8, it implied an inclusion of emerging economies in a global club governance forum kept criticism low, and the call for broad accountability processes was more limited. With the extension to a broader topical focus which implied a broadening of its self-assigned informal mandate, but particularly with the elevation to leaders' level after 2008, public criticism increased considerably. Subsequently, widespread critique regarding the justification and outcomes of the G20 as an institution of global governance emerged (see Kirton, 2016, for an overview of public and academic assessments of the G20 from its outset). It was at the same time that the first formal accountability mechanisms were put in place to keep track of how policy measures that were agreed upon were implemented. Also, since 2008, the G20 has been inviting a limited number of guest countries to participate. Although they do not have any voting power, they are allowed to take part in G20 discussions, and are thus not only informed about the discussions but also heard.

3.1 Structure and functioning of the G20

The weakly formalised nature and fragmented structure of the G20 pose challenges for its accountability. Much of G20 work is still happening behind closed doors, which is one of the alleged virtues of the G20 because this is supposed to allow for more open discussions. But, at the same time, it also contributes to scepticism about the aims and contents of the discussions. The final outcomes of the negotiations are communiqués and their appendices. They contain positions, but also *commitments* of the G20 on common goals or specific actions. All Action Plans of the G20 – self-produced reports, and so on – also fall under these and are endorsed in the communiqués.

The outcome documents of each G20 summit and the commitments contained therein are prepared in the different workstreams of the G20. Besides the traditional Finance Track (ministers of finance and central bank governors), from 2009 onwards the Sherpa Track (which draws its name from the chief negotiators that each government delegates and who are directly working for the respective heads of state or government) builds the second pillar of the G20 working structure. Both pillars are divided into several working groups and workstreams, with slightly different structures. The set-up and thematic focus of the respective working groups is subject to adaptations by each presidency.

Figure 2: G20 Working Groups and workstreams, as under the Argentinean G20 Presidency in 2017/2018



Source: Authors

Working Groups usually consist of representatives of the respective ministries from each G20 member state plus those from a number of selected international organisations (IOs) and guest countries. However, as on all G20 levels, only the G20 countries have voting power, and all decisions are taken by consensus of all G20 member states. Figure 2 shows the current working group and workstream structure of the G20 as under the Argentinian Presidency of 2017/2018. Commitments in the Leaders' Declarations are not specifically marked as originating from specific working groups, but annex documents specifying agreed terms can mostly be directly related to the working group they originate from.

To report on dedicated G20 policies towards the agreed upon goals and measures cannot be done unambiguously, since by construction the G20 has no own acting power, or administrative body. It merely takes on a coordinating function for its member countries' policies which are then implemented by the countries or by IOs. Consequently, it is not always clear, which policy measures can be ascribed to decisions within the G20 that would not have been taken in any case. Nonetheless, the G20 as an institution is subject to public attention and its negotiation results have direct effects on global policy outcomes. These effects and how well the G20 lives up to its promises are subject to accountability.

3.2 Accountability mechanisms in the G20

As the three central accountability mechanisms of the G20, we can identify: i) its interaction with the respective *media*; ii) self-assessment of its performance through *G20 Accountability Reports*; and iii) its exchange with civil society and business organisations, formalised in its *Engagement Groups*. These mechanisms constitute the main ways in which the G20 *as a whole* tries to be accountable.

The three accountability mechanisms of the G20 potentially aim at different addressees, such as the public, governments or civil society organisations, both within the G20 countries (internal accountability) and in other parts of the world (external accountability). Table 1 gives an overview assessment of which agents are reached by each mechanism. The characterisation as a weak (yellow) or strong (green) channel takes into account a quantitative and a qualitative dimension. The quantitative dimension refers to the share of the agents in the respective group of addressees that are probably reached by the respective accountability mechanism. The qualitative dimension describes the intensity of interaction taking place. For instance, it is very likely that a higher number of civil society organisations take note of media reports on G20 measures than are part of the Engagement Group process. However, Engagement Group processes will certainly contribute more to the accountability of the G20 towards those civil society organisations that *are* included in the Engagement Group processes than media reports, because the former allow them to be addressed more directly. All assessments in Table 1 are our estimation of the strength of a particular channel in establishing accountability towards the different addressees.

Box 1: Accountability mechanisms in other institutions of global governance

United Nations (UN). The meetings, protocols and reports of the UN General Assembly, the UN Security Council, and the Economic and Social Council (ECOSOC) as central institutions of the UN are public. The UN Secretariat with its various subsidiary organisations reports back to the General Assembly on the overall activities of the institution. The sub-organisations of the UN, such as UNESCO and many others, report to ECOSOC on their activities. Various UN bodies are in place for internal accountability, such as the Office of Internal Oversight Services. Its reports and evaluations are public. The UN closely interacts with civil society organisations and disseminates information to these in a targeted manner through initiatives such as the UN Non-Governmental Liaison Service, and the NGO Relations Section of the Department of Public Information. For further information, see Affolder (2017).

World Bank Group (WBG) & International Monetary Fund (IMF). The Bretton Woods Organisations WBG and IMF, as independent institutions within the UN system, have adopted the policy to make documents and information about their work publicly accessible unless strong reasons speak against their disclosure. The WBG publishes yearly accountability reports. The IMF gives biweekly press briefings. Both institutions have internal oversight offices, whose reports are partly public. Both also regularly interact with the civil society through various fora. For further information, see Park (2008) and Woods (2001).

Group of 7/8 (G7/8). The G7/G8 as institution without an administrative body (similar to the G20 and unlike the UN organisations) runs an Accountability Working Group, which publishes accountability/progress reports on a yearly basis. These reports concentrate on development-related topics and focus on central themes as chosen by the respective presidency. The responsibility for a website rotates with the presidency as there is no permanent representation of the group.

Table 1: Addressees of accountability mechanisms

	Wider public		Civil society and business organisations		Governments		International organisations
	Internal (G20)	External (Non-G20)	Internal (G20)	External (Non-G20)	Internal (G20)	External (Non-G20)	
Interaction with media							
Accountability reports							
Engagement group processes							
<div> <div></div> Strong channel <div></div> Weak channel </div> Source: Authors							

Accountability mechanisms of the G20 can also address the group itself, and the individual governments of the G20, also over time. This can help to improve coherence and effectiveness of G20 policies, and thus add to fulfilling the internal learning function of accountability mechanisms. Column 5 of Table 1 consequently lists G20 governments as one category of addressees, in which case G20 governments act both as authors as well as addressees of accountability.

We regard the interaction with the media as a strong channel for the accountability towards the wider public in the G20 member states; the publication of accountability reports as a strong channel for the accountability towards governments of G20 member states; and Engagement Group processes as a strong channel for the accountability towards civil society and business organisations of G20 member states. What is striking is that channels for external accountability that address agents outside G20 countries have only been weakly developed in the G20.

In the following, we describe and discuss each of the three central mechanisms in some detail.

Interaction with media

As regards ongoing negotiations and their results – the communiqués – the public is mostly informed via press conferences and the respective media coverage. The interested public can usually also access G20 outcome documents through the respective presidency's webpage. News coverage is mostly restricted to the time of the summits.⁷ While some prominent conflicts, such as the one in 2017 about the joint commitment to support the Paris Climate Agreement, are subject to coverage, the contents often fade behind the orchestration of the summits themselves. This includes the personal interaction of the heads of states,⁸ as well as the surrounding protests.

This focus implies that little attention is paid to the process itself, and particularly the working group meetings, in which most of the contents that are adopted at the summits are prepared. Also, while the media does have the greatest outreach, it often does not have sufficient access to the contents being discussed, which are frequently highly technical, such as international tax rules against base erosion and profit shifting (BEPS). Finally, regarding content, by its focus on summit outcomes, media coverage is restricted to the commitments pledged there rather than being concerned with the more piecemeal work of complying with them.

Accountability reports

In order to track its work towards its own commitments, the G20 has established formal accountability processes. This mainly takes the form of self-produced *reports*, compiled by the respective working group in which the commitments originated. The main goal of the reports is to provide monitoring and evaluation, which is closely related to the self-understanding of the G20 to draw its legitimacy from the outputs that it produces. Table 2 gives an overview of the most important accountability reports of the G20 and their characteristics. To construct this table, we analysed the most visible accountability reports and classified them along the characteristics laid out in Section 2. What is detrimental to the potential function of the accountability reports to increase transparency is that there is no official overview of G20 accountability reports publicly available and that it is not even easy to get access to reports of past years. For the compilation of Table 2, we concentrate on those mechanisms that are employed by the G20, and only those that refer to the G20 as a whole. Accountability reports that are not compiled, or at least mandated, by the G20 are thus not included, and neither are those of individual countries.

7 In lesser form, some of the ministerial meetings also receive some media attention.

8 See Gronau (2015) for an in-depth analysis of the visual self-presentation of G7 and G20 summits in the media (Gronau, 2015, Chapter 8).

Table 2: Accountability reports of the G20							
Report	Author	Track	Years of publication	Policy outcomes assessed?^a	Individual country measures reported?	Comprehensive/exemplary^b	Page count^c
Implementation and Effects of the G20 Financial Regulatory Reforms	Financial Stability Board	Finance	annually since 2009 ^d	yes		comprehensive	56 pages
Report on G20 Trade and Investment Measures	World Trade Organization, Organisation for Economic Co-operation and Development, United Nations Conference on Trade and Development	Sherpa	biannually since 2009		yes	comprehensive	124 pages
ACWG: Accountability Report	Anti-Corruption Working Group	Sherpa	annually since 2011, except 2016		yes	exemplary	13 pages
GPFI: Annual Progress Report to the Leaders	Global Partnership for Financial Inclusion	Finance	annually since 2011, except 2012 & 2014			different priorities each year	15 pages
FGWG: Accountability Assessment Report	Framework Growth Working Group	Finance	annually since 2013	yes	yes	comprehensive	17 pages
DWG: Comprehensive Accountability Report	Development Working Group	Sherpa	every three years since 2013			comprehensive	148 pages
DWG: Annual Progress Report	Development Working Group	Sherpa	annually since 2014			comprehensive	56 pages
Financial Inclusion Action Plan (FIAP) Progress Report 2014-2017	Global Partnership for Financial Inclusion	Finance	every three years since 2014			comprehensive	43 pages
IFA: Final Report	International Financial Architecture Working Group	Finance	annually since 2016			comprehensive	15 pages
<p>Notes:</p> <p>^a Are only policy outputs reported or also outcomes of these policies?</p> <p>^b Does the report cover the whole working agenda of the respective group?</p> <p>^c Page count of last publication.</p> <p>^d Reports before 2015 were titled “Overview of Progress in the Implementation of G20 Recommendation for Strengthening Financial Stability”.</p> <p>Source: Authors</p>							

The overall scope of reports follows the topical focuses of the G20, with the first accountability reports being on the G20's actions to stabilise the global financial system, and on its trade and investment measures (starting to be compiled in 2009). The array of such reports has since expanded rapidly, following the expansion of the fields in which the G20 is active. Often, the IOs that are central to the respective implementation contribute to, or sometimes even compile these reports, such as the Report on G20 Trade and Investment Measures, which is compiled jointly by the WTO, the OECD, and the UNCTAD. When reporting on G20 activities, the G20 or the IOs usually restrict themselves to what the G20 calls its "collective" actions, which is i) the sum of its coordinated individual G20 countries' policies, or ii) the actions of international organisations mandated by the G20. Only when it wishes to account for the achievement of more general, commonly agreed goals of the G20 – to which many different measures can contribute – does it selectively also report on individual country actions that have not been specifically coordinated.⁹

All of the G20's accountability measures track policies of the G20 towards its commitments (output-accountability). Sometimes, the G20 also provides information on the effects of these measures (outcome-accountability). It is, however, naturally difficult to clearly state a causal relationship between G20 policies and general outcomes. Many working groups publish accountability reports on a yearly basis which report on the work of the group as a whole, or, more precisely, on the work that the G20 has pursued within the remit of the group. The reports vary widely in terms of content, length, and the process of their compilation. Most reports comprehensively describe the activities of the respective working group. However, some groups only exemplarily report on some selected areas of action.

Public reports contribute to the "answerability"-component of accountability. Although they are primarily meant to inform the public within G20 countries, they are also potentially addressed to the public of non-member countries. Hence they contribute both to internal and external accountability.

Through its accountability reports, the G20 monitors and evaluates its own work. This is both a vice and a virtue. It is a virtue because member countries and the respective IOs involved have the best information on the activities conducted towards specific commitments or goals. It is a vice because self-assessment has a tendency to lead to reports that highlight successes and underemphasise shortcomings, that is, to overly positive evaluations. This effect is aggravated by the need for consensus of the G20 member countries also in terms of reporting, when individual countries seek to prevent putting too strong an emphasis on policy fields in which their own activities have not contributed to fulfilling common G20 commitments. The more independent the mandated IOs are in compiling the reports and the more clearly defined the indicators are, along which the reports are compiled, the more credible the reports. An example of what this could look like is the recent OECD Technical Report on Progress on Structural Reform Under the G20 Enhanced Structural Reform Agenda (see OECD [Organisation for Economic Co-operation and Development], 2017), which evaluates outcomes along a pre-defined set of indicators of structural reform, both for G20 collective actions and individual country contributions, and along a set of outcomes. There is, however, no official commitment on whether this exercise will be repeated, which is why we do not list the report among the established accountability reports of the G20. Also, it still holds that, in

9 Consequently, reporting on uncoordinated actions does not contribute to the accountability of the G20 as an institution, although it is carried out by the G20.

the end, the close interlinkages between the OECD and the G20 raise questions about impartiality, whenever there is still room for interpretation in reporting.

Another mechanism which has gained some importance and that is closely related and often considered part of accountability is that of *peer reviews*. In these, G20 countries mutually review their individual efforts towards a certain commonly agreed goal. The most prominent of these processes are the Mutual Assessment Process (MAP), and the G20 Voluntary Peer Review on Inefficient Fossil Fuel Subsidies that Encourage Wasteful Consumption.

The MAP was implemented in 2009 in the context of the G20 Framework for Strong, Sustainable and Balanced Growth. The MAP functions such that countries present their national implementation efforts in their economic policies that they have agreed to in the Framework before the Framework Working Group (FWG). The FWG consists of representatives of the finance ministries and central banks of the G20 countries (Gnath & Schmucker, 2013). The IMF provides technical assistance. While the initial focus of the MAP was on spillover effects of national economic policies, and in particular current account imbalances, it has shifted to the coordination of growth policies, following the establishment of the collective 2 per cent growth target that the G20 set in 2014 at its Brisbane summit (Callaghan, 2015). The reports and discussions of the MAP themselves are not public. However, the reports also feed into the Accountability Assessment Report as a comprehensive G20 accountability report, where they are reported as a collective output. Outcomes are only reported as far as the reaching of the growth target is concerned.

The peer review on fossil fuel subsidies on the other hand is intended to support the G20 commitment in phasing out inefficient fossil fuel subsidies in the medium term. Here, G20 countries volunteer to undergo a review by a small number of other G20 countries and the OECD.¹⁰ The reviews analyse the amount of active fossil fuel subsidies, whether they are considered inefficient, and how many are already being phased out. The first two countries that underwent the process were the United States and China in 2016. In 2017, Germany and Mexico followed. The country reports are public.

As described in Section 2, we do not consider these peer review mechanisms as core accountability mechanisms of the G20 here because their purpose is not to render the G20 *as an institution* accountable. Rather, these mechanisms constitute processes to improve accountability *among the governments* of the G20 countries. Thereby, they are first and foremost internal working mechanisms of the G20. However, they could also contribute to the accountability towards other addressees in that in sum they show progress, or the lack thereof, towards collective commitments. Although the success of both the MAP (Callaghan, 2015) as well as the peer review on fossil fuel subsidies (ODI [Overseas Development Institute], 2017) is subject to debate, the G20 has started to implement an additional voluntary peer-learning mechanism on the national implementation strategies of the 2030 Agenda, as will be discussed in some detail in Section 4 below. Table 3 summarises the characteristics of the most prominent G20 peer review mechanisms.

10 Additionally, the IMF was part of the peer review panel for one review, namely that of the United States in 2016.

Table 3: Peer review mechanisms of the G20							
Name	G20 Track	Year of first execution	Number of countries that have participated so far	Procedure	Feeding into a G20 accountability report?	Policy outcomes assessed?	Reports publicly available?
Mutual Assessment Process (MAP)	Finance	2009	All G20 countries	Countries self-report, discussion in FWG	Accountability assessment report	(yes)	
Fossil Fuel Subsidies Peer Review	Sherpa	2016	4	Countries self-report, review reports by small peer committee			yes
Voluntary Peer Learning Mechanism 2030 Agenda	Sherpa	2017	5	Representatives of small group of countries meet (virtually) to exchange experiences with certain topics related to the 2030 Agenda			Publication of summaries intended
Source: Authors							

Engagement Group processes

Another process that potentially contributes to the accountability of the G20 – and one which has gained some importance particularly under the German Presidency – is the involvement of the so-called G20 Engagement Groups. Initiated in order to increase exchange with civil society, the Engagement Groups are intended to represent segments of society, such as the business community (B20, established 2008), labour organisations (L20, 2008), civil society organisations (C20, 2010), youth (Y20, 2010), think tanks (T20, 2012) or women (W20, 2015). Naturally, the interests of these groups differ potentially. Except for the T20 – the community of think tanks and research institutes – all more or less constitute an advocacy group. The heading institutions of each group for the duration of one presidency are mandated or at least recognised in some form by the respective G20 presidency, but the processes are generally open for all groups and institutions of G20 and associated countries that belong to the respective grouping. All Engagement Groups choose their own ways of interacting among its members and with the G20, but usually all hold at least one international conference (summit) during each presidency. Often, they formulate policy recommendations for the G20 from their perspective.¹¹

In 2017, there were also joint calls for action directed towards G20 policymakers by several, or all, of the groups.¹²

11 See, for instance, for the policy recommendations that were published during the German Presidency by the B20, <https://www.b20germany.org/documents/policy-papers/>, the C20, <http://civil-20.org/media/positions/>, and the T20, www.g20-insights.org.

12 See the “Statement for open and inclusive societies” (G20 Engagement Groups 2017, 2017) of all Engagement Groups and the “Statement for a sustainable energy transition” of the working groups on climate issues of B20, T20 and C20 (G20 Engagement Groups on Climate and Energy 2017, 2017).

It is argued that, traditionally, the B20, due to its resource endowment and tradition in lobbying activities, has the greatest influence on G20 processes (Heinrich Böll Foundation, 2016). Engagement Groups are critical observers of G20 processes, each from their specific perspective. However, they have also influenced discussions during the presidencies. B20 and L20 have traditionally been involved in discussions surrounding the economic policies of the G20, while other Engagement Groups have recently been asked more and more to contribute to the discussion on broader societal topics.

The German Presidency of 2016/2017 took the exchange with the Engagement Groups considerably forward. Not only did high-ranking G20 functionaries (including Chancellor Merkel) attend each Engagement Group Summit but representatives of some Engagement Groups were also invited to selectively engage in discussions and joint workshops around working groups meetings. The German Sherpa also regularly met with the heads of the Engagement Processes, and B20, C20, and T20 heads were invited to give an input at one of the G20 Sherpa meetings.

Although not completely independent of the G20 process, Engagement Groups can also generally give a more objective perspective on the G20's success in keeping its commitments. When compiling policy recommendations for G20 leaders, Engagement Groups often take stock of what the G20 has or has not achieved. Furthermore, along some topical areas, other publications are more specifically aimed at monitoring and evaluating the implementation of the commitments of the G20.¹³ However, the possibility that Engagement Groups have of assessing which of its commitments the G20 has actively pursued is restricted by their access to information on workstreams and individual country contributions. Even under the greater inclusion during the German Presidency, Engagement Group members were still excluded from most parts of the Working Group meetings. In the Finance Track, Engagement Groups still play almost no role (with the exception of the B20). While suffering from information deficits and limited outreach to the general public, the Engagement Group process in general nevertheless contributes to the "answerability"-component of accountability. Although Engagement Groups have no formal means of enforcement towards the G20, their evaluation of G20 actions in the interaction with policymakers can be seen as weak sanctioning, as described in Section 2. In addition, as a public evaluation by the Engagement Groups is more credible than G20 self-assessments, those evaluations can also facilitate indirect sanctioning mediated through the public reputation of the G20.¹⁴ This holds particularly true for the T20, which does not represent particular interests, but is aimed at accompanying the process from an academic perspective.

Table 4 summarises the three central channels of G20 accountability: interaction with media; accountability reports; and Engagement Group processes; with respect to the functions of accountability they fulfil (yellow) and fulfil in a particularly strong way (green). The classification follows the discussion above.

13 See, for example, the L20 Policy Tracking Reports (<https://www.ituc-csi.org/l20-policy-tracking-2015-16>) of which, however, none was released in 2017.

14 Also, independent academics or other observers of the process (of which the G20 Research Group at the University of Toronto is the most prominent; see <http://www.g20.utoronto.ca/>) may take this role. However, there are no specific accountability mechanisms of the G20 towards such observers in place, such that their evaluations have to rely on the accountability processes described here and they – as addressees – fall under the wider public or – as far as they are part of, for instance, the T20 – under civil society organisations.

Table 4: Functions of G20 accountability mechanisms						
	Answerability		Enforcement			Internal learning
	Transparency	Justification	Independent evaluation	Reputational effects	Formal sanctions	
Interaction with media	Strong role	Weak role	Weak role	Strong role		
Accountability reports	Weak role	Weak role		Weak role		Strong role
Engagement group processes	Weak role	Weak role	Strong role	Weak role		Weak role
<div> <div></div> Strong role <div></div> Weak role </div> Source: Authors' compilation						

As described above, none of the accountability mechanisms considered allows enforcement in the form of formal sanctions. As mentioned in Section 2, criticism by independent actors, such as by the Engagement Groups, can be seen as a weak form of sanctioning. In addition, reputational effects can have enforcement functions for democratic governments in G20 member states which have an interest in being perceived positively by their own citizens, also for their actions on the international stage. As credibility of individual country commitments is crucial for the solution of intra-G20 coordination problems, reputational aspects are also important for the effectiveness of the G20. A similar point holds for the reputational effects towards non-member states and non-state actors who will only take G20 decisions seriously when they perceive commitments to be credible.

Generally, though, accountability is greatly weakened in countries with authoritarian forms of government, which some of the G20 member states constitute. All accountability mechanisms described can hardly reach their goal in such countries. Engagement processes with civil society are impeded if critical actors in civil society are suppressed while transparency towards the media cannot yield success if the media is not allowed to report without censorship. Sanctioning effects through public reputation also run empty in these contexts. Thus, our analysis of internal accountability as such only holds for democratic G20 member countries.

4 Accountability and the implementation of the 2030 Agenda for Sustainable Development by the G20

The requirements an institution has to meet to render itself accountable critically depend on the actual function that the institution fulfils. Its recognition of a responsibility with regard to the implementation of the 2030 Agenda by the adoption of the G20 Action Plan on the 2030 Agenda for Sustainable Development implies a shift in the function of the G20. While, through the adoption of the Action Plan, the G20 does not take over the role of *the* central actor in the implementation of the 2030 Agenda (something it could not do), as *one* important

actor it commits itself in the Action Plan to contribute to the implementation of the 2030 Agenda by aligning the activities in all its work areas with the goals of the 2030 Agenda and by integrating the basic principles of the Agenda into its work. In its main part, the Action Plan specifies all *collective* actions which are directed at the implementation of the 2030 Agenda. In an annex (Annex B), G20 member countries also *individually* specify uncoordinated actions which they aim to conduct towards the implementation of the 2030 Agenda.

In this section, we lay out the role of the G20 with regard to the implementation of the 2030 Agenda and the specific demands on accountability mechanisms that arise from this role.

4.1 New challenges for G20 accountability mechanisms posed by the 2030 Agenda

The implementation of the 2030 Agenda does not only require domestic action by all governments but also international cooperation and policy coordination as well as a profound reform of global economic, environmental and social frameworks. The G20 could play a constructive role with regard to all three levels of implementation of the 2030 Agenda (domestic politics, international cooperation, global policies) as it is influential with respect to agenda-setting and policy coordination in international politics. It is necessary to keep the implementation of the 2030 Agenda constantly on the working agenda of national governments as well as of international organisations. G20 working groups and G20 summits, bringing together not only representatives of the governments of 19 economically important countries and the European Union but also representatives of several international organisations, could make a significant contribution in this regard. As the 2030 Agenda is a long-term project, maintaining a high level of attention to implementation will be especially challenging over the years.

In addition, the G20 could help to solve coordination problems as these have become notorious with regard to national contributions to global public goods such as a stable climate or public health which are crucial for the realisation of many goals specified in the 2030 Agenda. The G20 is also an important forum for discussions concerning the reform of global frameworks. Regulating financial markets, for example, has been one of the core topics of the G20 since its formation and improvements in financial market regulation are explicitly called for in SDG 10 (“Reduce inequality within and among countries”), and are also significant with regard to many other SDGs. Something similar can be said with regard to international tax governance where the G20 has been active together with the OECD within the Base Erosion and Profit Shifting (BEPS) project.

The assumed central role of the G20 with regard to the implementation of the 2030 Agenda described above poses four specific demands for its accountability mechanisms. Firstly, special demands for accountability mechanisms arise from the fact that implementation efforts by the G20 have consequences for the citizens of non-member states. In this context, the question is salient how the G20 can be externally accountable to those who are not represented in the G20 via their governments but are still heavily affected by G20 actions (or even subjected to regulations agreed upon in the G20). That is not a challenge which is exclusive to the implementation of the 2030 Agenda, as many G20 collective actions have global consequences. One could even argue that this challenge is less pressing with regard to the 2030 Agenda than with regard to other G20 measures because, in this case, the group

is only making efforts to implement a framework which has already been approved in a more inclusive process. However, the effects of the G20 actions on non-member populations will be increased if it really makes the 2030 Agenda with its broad topical spectrum a central cornerstone of its work. In addition, a framework as comprehensive as the 2030 Agenda naturally needs concretisation for its implementation. Thus, even if the G20 puts itself into the service of the 2030 Agenda that was agreed on in an inclusive process, there is still a need for accountability with regard to the concrete measures of the G20 vis-à-vis all those affected by them throughout the world.

Secondly, the 2030 Agenda has already a follow-up and review process within the UN system with the High-level Political Forum (HLPF) as a focal point. G20 accountability mechanisms with regard to the 2030 Agenda should neither substitute nor duplicate UN processes. If G20 accountability processes resulted in the marginalising of UN processes, this could even have detrimental effects on the accountability of implementation efforts, as G20 processes face the shortcomings with regard to external accountability just described that the UN with nearly universal membership does not face. In this regard, it will be a challenge for G20 accountability mechanisms to find a way to systematically link themselves to the UN follow-up process in a supportive, instead of undermining, way (Beisheim 2017, p. 3f.).

Thirdly, because of the interrelated nature of the goals specified in the 2030 Agenda, its incorporation in G20 activities will require a coherent effort on the part of all G20 working groups (Lay et al., 2017). Accountability mechanisms will most effectively foster the implementation of the 2030 Agenda by the G20 if they take into account the cross-cutting nature of the agenda. Such accountability mechanisms can inform G20 working groups on actions taken by other working groups and help them to improve their cooperation by fulfilling the internal learning function described in the last section. For instance, accountability reports which do not only assess the actions taken by one specific working group but also consider the relevant measures of other working groups (and maybe also of outside actors) might be helpful in improving cooperation and coherence between various different G20 working groups with regard to the 2030 Agenda.

Lastly, the three levels of implementation of the 2030 Agenda demand for follow-up on each of the levels. Particularly, follow-up on the domestic implementation within G20 states and on the local scale sets a challenge for G20 accountability mechanisms. G20 declarations also specify uncoordinated, individual country measures in support of the 2030 Agenda. The current G20 accountability system, which is concentrated on collective actions, does not seem well-suited to follow-up on these activities of individual countries.

4.2 Existing G20 accountability mechanisms in the context of the 2030 Agenda for Sustainable Development

Traditionally, the G20 Development Working Group (DWG) has been responsible for accounting for the G20's development commitments. Although the 2030 Agenda was developed out of the Rio Process of environmental protection to merge with the process on the Millennium Development Goals, which were a classical development agenda, the SDGs are often understood as their direct successor. Following this logic, the G20 Sherpas also placed the 2030 Agenda in the competence of the DWG, and entrusted it to developing the

G20 Action Plan on the 2030 Agenda. Thus, the DWG seems a natural place to also locate the responsibility for ensuring accountability with regard to the implementation of the 2030 Agenda within the G20. While the media work of the DWG follows the general proceedings of the G20, it has established particular mechanisms regarding its accountability reports and, in a lesser form, its exchanges with Engagement Groups.

The formal accountability products of the DWG are a Comprehensive Accountability Report on G20 Development Commitments, published every three years starting in 2010, and the DWG Annual Progress Report on G20 Development Commitments, published in years in between Comprehensive Accountability Reports. Under the Australian G20 Presidency in 2014, the DWG gave itself an Accountability Framework to “monitor and assess the implementation of [...] development commitments in an open and transparent manner” (G20, 2014a, p. 2) and increase continuity in the group’s accountability process. This framework defines how reporting in the DWG is pursued. Both Comprehensive Accountability Reports and Annual Progress Report always include a snapshot of the current status of each development commitment. The Comprehensive Accountability Report additionally describes in text form the work done in each policy field in which the G20 has made development commitments, such as “Human Resource Development”, or “Food Security and Nutrition”. The classification of these policy fields builds on the “Pillars” of the “Seoul Multi-Year Action Plan on Development” (MYAP) of 2010, which was the first comprehensive development plan of the G20. All subsequent reports and Action Plans (such as the “St. Petersburg Development Outlook” of 2013) slightly extended this list of pillars which structures the accountability reports. As development commitments to be tracked by the DWG’s accountability products, those commitments were selected that originate in the DWG, although this criterion was never made formal. This made the accountability reports basically accountability products of the working group, despite the more broadly defined name. Table A1 in the Appendix lists the evolution of pillars throughout the actions plans and Comprehensive Accountability Reports of the DWG.

If the DWG aims at accounting for the implementation of the 2030 Agenda, it faces the challenges described above. Although the G20 Action Plan on the 2030 Agenda was developed in the DWG, it covers fields that go beyond its focus area and includes topics that are in the centre of the work of other working groups and workstreams. The relevant policy fields range from sustainable growth and environmental protection over reducing inequalities to combating corruption. While some working groups covering these areas have their own accountability mechanisms in place, the G20 Action Plan on the 2030 Agenda assigns the DWG the role of “a coordinating body and policy resource for sustainable development across the G20” (G20, 2016, Annex A). It furthermore states that:

Each relevant working group and work stream will be responsible for actions it takes forward as well as tracking progress through relevant G20 accountability processes and mechanisms. Each relevant working group and workstream can contribute with inputs to the DWG accountability products by sharing the information with the DWG on progress made on relevant actions. The G20 will ensure that a coherent, streamlined and credible accountability approach is in place to support reporting on this Action Plan. (G20, 2016, p. 15)

What could such an inclusion of inputs from all workstreams look like and what steps have already been taken within the accountability structure of the G20 and the DWG? The DWG Accountability Framework of 2014 already left room for reporting on “a particular thematic

area or cross-cutting issue” (G20, 2014b, p. 5) through additional accountability products other than the accountability reports. The 2017 DWG Annual Progress Report under the German Presidency was the first accountability report after the adoption of the G20 Action Plan on the 2030 Agenda. In this, the DWG, however, decided to go another way than introducing an additional accountability product. Instead, it extended the structure of the Annual Progress Report so as to introduce reporting on cross-cutting topics. Besides providing the traditional Development Commitments Monitor, which is a “traffic-light” table capturing the status of commitments originating in the DWG, the 2017 Annual Progress Report selectively included descriptions of policy measures originating from other working groups than the DWG that seemed particularly relevant for the 2030 Agenda. The selected policy areas were sustainability in its three dimensions as identified by the 2030 Agenda – economic, environmental and social – and that of global tax cooperation, which takes a central role in the G20’s efforts to finance the implementation of the 2030 Agenda. Other working groups and workstreams contributed to the compiling of the respective parts. This procedure, however, leads to an even more positive self-reporting of the G20, since workstreams tend to highlight their successes even more towards other workstreams. It is also a challenge to ensure that different accountability measures or reports are coherent, when the same policies are reported in different contexts. Also, sharing and collecting information between workstreams and working groups and getting consensus on what is reported by even more actors can take up scarce time and the resources of working groups, particularly when there is a need for discussions in the rare meetings.

The 2017 DWG Annual Progress Report was by no means a comprehensive report on the activities of the G20 towards the 2030 Agenda. It only made first steps towards coherent self-reporting on the implementation efforts of the G20 with regard to the 2030 Agenda. How far this can go is questionable, since a part of the engagement that the G20 has committed itself to consists of the individual country actions captured in Annex B of the G20 Action Plan on the 2030 Agenda. Self-reporting by individual countries, however, takes place via the UN High-level Political Forum and should not be duplicated. The G20 must thus in this case fully restrict itself to reporting on collective actions, which limits comprehensive G20 accountability in the form of self-reports. Furthermore, the DWG also does not report on individual country contributions to collective actions, which restricts the internal reputational effects of the own reports.

As a way to support the national plans on the implementation of the 2030 Agenda, the G20 – as mentioned above – committed itself in 2017 to establishing a voluntary peer-learning mechanism among its member countries (G20, 2017b). The fact that this was framed as a learning mechanism indicates that the foremost objective was to help G20 members share best practices and challenges in the individual implementation of the 2030 Agenda. In the first round that began in 2017, two groups of three countries participated in the peer-learning process: China, Germany, and Mexico constituted the first group, while Mexico, the Netherlands and Norway constituted the second group.¹⁵ The countries met – mainly virtually¹⁶ – to learn from each other how certain, previously agreed topics that related to the implementation of the 2030 Agenda at national level were handled in the respective

15 The Netherlands and Norway are not member countries of the G20 but have participated in their function as guest countries.

16 China, Germany, and Mexico held the group’s first face-to-face meeting in Mexico in April 2018.

countries. In the first group, these topics were the alignment of national sustainability strategies with the 2030 Agenda; horizontal and vertical policy coherence; and the monitoring of implementation efforts. The second group exchanged information on how the private sector, especially small and middle-sized enterprises, could be better involved in the implementation of the 2030 Agenda and about measurement issues. Thus, up to now, the process has not yet referred to the individual implementation of the quite diverse concrete national policy actions that G20 member countries have specified in Annex B of the G20 Action Plan on the 2030 Agenda, but rather to the general implementation of the 2030 Agenda in the national policies of the respective countries.¹⁷ Despite the similar name, the process in its current form thus differs to a great degree from the existing peer-review mechanisms (as can also be seen in Table 3), such as that on fossil fuel subsidies, in that it has no public or external outreach and that it is not concerned with the implementation of specific G20 policy commitments. Currently, the option to expand the process to include IOs as observers is under discussion during the Argentinian Presidency, as is the option of making the most important outcomes publicly available in an annex of an Update of the G20 Action Plan on the 2030 Agenda as well as in an annex of future DWG accountability reports.

The SDGs are by intention only to be reached through the common activities of political institutions at supra-national, national, and sub-national level, and civil society. It therefore does not come as a surprise that an exchange of the DWG with civil society under the German Presidency took place through a workshop on the 2030 Agenda, including representatives of the B20, C20, and T20. However, due to the exclusion of Engagement Groups in the working group meetings themselves – even as observers – their possibilities to evaluate actual G20 policies towards the G20 Action Plan on the 2030 Agenda remains limited. They simply lack the knowledge that the different G20 workstreams and implementing IOs have. The recent inclusion of Engagement Groups during the early stages of 2030 Agenda implementation can only be seen as a first positive signal in this regard.

Hence we see that the structure of the G20's accountability mechanisms has not yet been set out so as to support coherent accountability with respect to the implementation of the 2030 Agenda. The G20's presence in the media is usually concentrated on other issues. Its "system" of accountability reports is too fragmented and by construction not fit to allow for coherent reporting on all three levels of implementation, also because of a partial overlap with the UN reporting system. The exchange with and more coherent evaluation by Engagement Groups is restricted through their limited access to the respective working group meetings of the G20, as a closed-door policy is deeply engrained in the character of the G20.

On the other hand, we do observe some political will by the G20 to align its accountability processes more with the 2030 Agenda, which becomes visible in slow shifts towards coherent reporting in the accountability report of the DWG, the establishment of a peer-learning mechanism, and the more open exchange with the Engagement Groups under the German Presidency.

17 The peer-learning process thus focuses on procedural rather than on substantial issues. This is partially due to the intention not to duplicate the follow-up process of the UN HLPF which focuses on substantial implementation measures.

5 Possible ways forward for G20 accountability mechanisms

Based on the above analysis of the current accountability mechanisms within the G20, this section will discuss some ideas for their improvements directed at increasing the overall accountability of the G20.

In general, we suggest focusing on measures to increase the transparency of the G20. As the G20 has no administrative body, it cannot establish an independent unit that could provide monitoring and evaluation, as other international organisations have done (see Box 1). This implies that any truly independent monitoring can only be provided from the outside. To facilitate the monitoring of G20 activities by independent actors, such as the media or Engagement Groups from both G20 and non-G20 countries on an informed basis, the G20 has to become more transparent. The holistic consideration of the activities of the various different G20 workstreams that would be necessary for a coherent implementation of the 2030 Agenda could more easily be accomplished from outside. Increased transparency and external evaluation would therefore also be beneficial to the efforts of the G20 to align its activities with the 2030 Agenda.

Below we propose how demands for accountability could be addressed within the current system of accountability mechanisms. Yet the suggestions we make differ considerably with respect to the degree of change they imply. Most can only be seen as small, incremental steps in the direction of a more accountable G20. However, in view of limitations with regard to the willingness of many powerful actors to be held accountable,¹⁸ such steps could already be seen as progress. In this sense, in fact, some of the suggestions discussed might already face strong resistance within the G20. The proposals mirror the fact that the G20 is indeed an influential institution of global governance, and call for a representation of that fact in its accountability mechanisms. But this would not come without costs, for instance with regard to its flexibility or financial requirements. On the other hand, these costs are partly already borne, in that the compilation of various accountability reports is resource-demanding. Thus, we generally suggest a shift in expenditures towards the establishment of transparency, without calling for excessive institutionalisation. Focusing on transparency issues is also the most cost-effective way to increase the G20's accountability and this would lay the basis for the other elements of accountability.

The discussion of specific proposals below is structured in accordance with the different kinds of accountability mechanisms of the G20 identified above.

Website and interaction with media

To improve its transparency, the G20 should more systematically make use of the dissemination of information about its work by means of websites and the interaction with media. Currently, no permanent official G20 website exists. Every presidency establishes its own website which is discontinued sometime after the end of the presidency. Older G20

18 Keohane describes this as follows: “To be held accountable is to have one’s autonomy, and one’s power over others, constrained. Since few of us like to be held accountable, we must expect leaders of organizations – whose drive for power is greater than that of the average person – to resist accountability, especially when they can do so without jeopardizing other goals” (Keohane 2006, p. 79).

documents are often hard to find online. This makes it difficult for journalists, researchers and activists to inform themselves about the activities of the G20.

In addition, it would seem desirable that media do not only have the opportunity to report on G20 summits but also on G20 Working Groups. The G20 should provide journalists with information about the meetings and interview partners. For example, agendas and minutes of working group meetings could be published. More transparency of the G20 working groups themselves is crucial, as much of the actual substantive exchanges take place here.

Accountability reports

With regard to the G20 accountability reports, we suggest limiting their function to what they are actually able to fulfil in the highly politicised context of the G20. This means that the G20 should restrict their own reports to a description and justification of the policy measures taken. It seems unrealistic to achieve credible evaluative statements with regard to the implementation of past commitments if the consensus of governments of all member states who care about their own reputation is required. Thus, instead, the accountability reports prepared by the G20 working groups should try to make their work as transparent as possible. This would imply that accountability reports simply list and describe past policy measures along with the rationale for their implementation. The evaluation would better be left to independent actors.

A way of enlarging the reach of the reports would be to give the G20 Engagement Groups the opportunity to comment on the reports prepared by the G20. The comments of the Engagement Groups could then be published together with the reports. A similar process exists with regard to relevant UN bodies, or non-member states to increase external accountability. In general, as our analysis of past accountability reports showed a great deal of variation between different presidencies, the preparation of accountability reports should be transferred to a more formalised process to achieve more continuity over time.

With regard to the efforts of the G20 to implement the 2030 Agenda and the related requirement of greater policy coherence, a formalised reporting structure including all working groups is indispensable. This could build on the first steps already taken, as described above in Section 4, to expand the accountability report of the Development Working Group to additionally cover G20 actions of relevance to the implementation of the 2030 Agenda of other working groups. The G20 Action Plan on the 2030 Agenda had already structured G20 commitments towards the 2030 Agenda along Sustainable Development Sectors (SDSs), which build on and extend the list of the DWG pillars (see Table A1 in the Appendix). The SDSs are broader in the sense that they also capture topical areas that extend beyond the remit of the DWG. They are by no means comprehensive nor do they reflect the variety of the goals of the 2030 Agenda (Alexander & Caliarì, 2016) but they do incorporate many of the key areas of work of the G20 that are of relevance for the implementation of the 2030 Agenda. While the traffic light table of the DWG Annual Progress Report currently still only includes the status of commitments which originate in the DWG and is structured in accordance with the pillars, it could well be structured in accordance with the SDSs. This would not amount to comprehensive reporting on all topics relevant for the 2030 Agenda but it might be a step in this direction, if all working groups reported their efforts towards its implementation in their respective working fields. In 2017, the G20 adopted the “Hamburg Update” of the Action Plan (G20, 2017b). This document

summarises all active, and particularly the newly made, commitments by the G20 that are of relevance to achieving the SDGs. Future accountability reports could then report on the policy measures taken for each of these commitments. By adopting such a more formalised process in which the commitments to be reported on are pre-determined, the G20 could more clearly structure its self-reporting towards the 2030 Agenda and increase the credibility of these self-reports.

Furthermore, the expanded DWG accountability report should be fed into the UN follow-up process with regard to the 2030 Agenda. The G20 could comprehensively report to the UN HLPF on its collective actions and thus contribute to the process in a systematic manner. At the same time, individual, uncoordinated commitments, as captured in Annex B of the G20 Action Plan on the 2030 Agenda, could still be reported by individual countries, such that the process within the G20 would not interfere with the one within the HLPF. The general relationship between the G20 and the United Nations had long been unclear in itself.¹⁹ The joint participation of G20 countries in the reporting process of the High-level Political Forum with regard to collective commitments towards the Action Plan on the 2030 Agenda could be one way to contribute to generally establishing a constructive role of the G20 in the UN system.

The peer-learning mechanism on the 2030 Agenda that has been established within the DWG substantially fulfils an internal learning function with regard to overarching topics in the implementation of the 2030 Agenda. It has thus been carefully segregated from the UN reporting process. However, this also means that, in its current form, it does not contribute to the answerability or justification of the G20 as an institution. An inclusion of non-G20 countries as observers, which was discussed in the DWG but is not intended to be implemented in the near future, would help to strengthen external accountability. The publication of the most important outcomes of the group interactions that is envisioned could increase the role of the mechanism in the overall accountability of the G20 vis-à-vis the 2030 Agenda towards all addressees, depending on how honestly the summary reflects the discussions.

Even though there is still room for improvement with regard to the preparation of accountability reports by the G20 and the related mechanisms, the chance that these kinds of accountability mechanisms could achieve greater accountability for the G20 are clearly limited, given the credibility problems of self-reporting.

Outreach processes towards the civil society

Generally, the G20 Engagement Group process seems predestined to be used more systematically in order to improve the accountability of the G20. Opening up working group meetings to selected representatives of Engagement Groups as observers would make it possible to retain an effective discussion culture, since it would only increase the non-participating audience by a small number of persons. At the same time, this would allow knowledgeable observers to contribute to increased transparency and the credible evaluation of outcomes. Particularly within the context of the 2030 Agenda, where common efforts by

19 For the relationship between the G20 and the United Nation, see Jones (2010). The G20 was first mentioned in a UN resolution in 2013 (General Assembly of the United Nations, 2013, p. 4).

policymakers and the civil society are crucial, these meetings could be used more effectively to engage various different groups of society in the work of the G20.

Moreover, to improve external accountability, the Engagement Groups themselves could be opened up to civil society organisations from non-G20 states. This would further account for the universality of the 2030 Agenda in as far as it could help increase learning with respect to the effects of G20 actions on other countries. The Think 20 Africa Standing Group, which was established in 2017 and includes researchers from various different African countries, could be seen as a first step in this direction and should be further supported by the G20 itself.²⁰

It must however be noted that strong involvement of civil society organisations in global governance is not an undisputed matter. For instance, it should be pointed out that business organisations which have the largest resources and networks at their disposal could become the primary beneficiaries of such engagement processes. In addition, as most NGOs that are influential in global governance come from industrialised countries, one could question their claim to effectively representing less-privileged groups of the world's population (Scholte, 2004, p. 222ff.). Although such caveats have to be taken seriously and dialogue processes with the civil society are clearly not a complete remedy to accountability deficits, in the case of the G20 a more systematic use of the Engagement Group process is nevertheless likely to create a more even playing field for different societal groups. To this extent, the Engagement Group processes have the potential to play a constructive role in fostering accountability through increasing transparency and facilitating more independent evaluations.

Inclusion of non-G20 member states

An additional – and more far-reaching – point of high relevance to accountability concerns the selection process of G20 member states (and also of the guests). The initial and great shortcomings of the G20 in respect to external accountability arise precisely because of its restricted and contingent membership. The citizens of non-member states cannot hold their representatives accountable for the decisions taken within the G20 because they do not have any representatives participating in the G20 meetings. The membership structure of the G20 is often justified on account of the advantages of a small group with regard to efficiency while at the same time all powerful actors are included. However, this does not preclude any institutional reform that would render the G20 more inclusive (Bradford & Zhang, 2015). For instance, at least a share of the member countries could be selected for a certain period in a transparent and inclusive process. In this case, everyone could hold his or her national government accountable at least for the election of some G20 members. This would imply only a small increase in the number of members with full voting rights, while generating broader accountability through chains of delegation, as we have laid out above. In addition, the participation of developing countries and a better regional balance could be ensured through such a process.

Obviously, the realisation of this proposal would constitute a more fundamental transformation in the nature of the G20 than the proposals described above. Although similar proposals have been brought forward repeatedly (Ocampo & Stiglitz, 2011), the

20 See the website of the T20 Africa Standing Group at <https://www.die-gdi.de/en/t20africastandinggroup/>.

development of the G20 in this direction in the near future is not very likely – partly because it seems difficult to agree on a procedure for the selection of additional G20 members. One option in this regard would be the selection of temporary members by regional organisations. Another option would be the election by the UN General Assembly. Although it is clear that it will be difficult to come to an agreement on such proposals, it is nevertheless important to discuss changes in the membership structure of the G20. It seems unrealistic that the G20 can become accountable in a meaningful sense to all individuals affected by its policies as long as there are no reforms in this respect.

6 Conclusions

From the analysis of accountability mechanisms in the G20, it becomes clear that accountability issues are not only a broad field but also touch on the very core of this powerful global institution. It becomes apparent that accountability, which is often cited as a “silver bullet” for the legitimacy problems of the G20, is not exhausted simply through the compilation of reports but also concerns the set-up of the G20 itself as an institution.

We have identified three elements of accountability – transparency, justification and enforcement. The G20 lacks formal enforcement mechanisms, and is attempting to create transparency and provide justification via strongly controlled processes. These are in particular the interaction with media, the publication of self-produced accountability reports, and dialogue processes with civil society and business organisations.

The adoption in 2016 of the G20 Action Plan on the 2030 Agenda for Sustainable Development as a leitmotif of G20 work not only sets challenges but at the same time also provides opportunities to improve G20 accountability. The challenges include the need for external accountability vis-à-vis the population of non-member countries because of the universal scope of the agenda; the relationship to the UN follow-up system; and the cross-cutting nature of the agenda. The two latter points strongly touch on technical issues on how to continue with existing accountability mechanisms, particularly regarding the self-reports. In 2017 the accountability report of the Development Working Group took some first small steps towards developing a reporting structure dealing with the collective implementation efforts of the G20. Structuring future G20 Development Working Group accountability reports along the 2030 Agenda would set an example within the current accountability system. This could then also contribute to the UN reporting system on implementation of the 2030 Agenda. The recently implemented peer-learning process could play an important role in accounting for the individual ways in which the principles of the 2030 Agenda in the G20 are integrated into member countries’ policymaking. However, the contribution that the peer-learning process can make to overall accountability will crucially depend on the way it is further developed towards making outcomes accessible to the public.

Be that as it may, the ability of self-reporting to foster accountability is in general limited due to the lack of credibility of self-evaluation. This is all the more so within the context of reporting on the implementation of the 2030 Agenda when policy fields of several G20 working groups are involved. For this reason, increasing the transparency of processes within the G20 and at the same time allowing for independent evaluation of G20 policies are at least equally important ways of fostering the G20’s accountability.

An even more prominent role could then also be taken on by the G20's Engagement Group process, which – particularly in the context of the 2030 Agenda – seems predestined to monitor the joint efforts of policymakers and civil society. Engagement groups combine interest, knowledge, and a relatively independent view that allows them to identify incoherencies. First steps in this direction within the context of the 2030 Agenda have already been taken by the G20, but there is still a lot of potential untapped: first of all, Engagement Groups simply need to be given greater access to information. While some proposals to increase accountability through transparency – such as establishing a permanent website – could be implemented quickly and easily, others – such as giving non-G20 countries some ownership in G20 discussions themselves – are at this point more distant.

In this paper, we have attempted to structure the discussions surrounding the accountability of the G20 as an institution. It should be noted that, given the nature of the G20, this endeavour cannot achieve a comprehensive assessment of the accountability of the G20 with regard to all relevant addressees. For instance, the mechanisms employed in the member states to ensure accountability of G20 country governments participating in G20 meetings to their respective national parliaments have not been discussed as this would require a separate examination for each member country. In light of the popular argument that intergovernmental rulemaking can be associated with a problematic shift of power from legislative to executive bodies (Beisheim & Brunnengräber, 2008, p.77f.), this would also appear to be as a worthwhile avenue for future research.

At this point, the pioneering spirit that the adoption of the 2030 Agenda has set free could be used to adapt G20 processes in the direction of greater accountability – not only regarding administrative issues of the G20 and its working groups, but also the political structure of G20 processes themselves. Improving coherence and mirroring the multiple layers in the implementation of the Agenda could contribute to increasing accountability and thus, ultimately, to the legitimacy of the G20 in general.

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Appendix

Table A1: Topical “Pillars” and “Sustainable Development Sectors” in the different DWG Action Plans and Comprehensive Accountability Reports				
Seoul 2010	St. Petersburg 2013		Hangzhou 2016	
Multi-Year Action Plan on Development	St. Petersburg Accountability Report on G20 Development Commitments	St. Petersburg Development Outlook	Hangzhou Comprehensive Accountability Report on G20 Development Commitments	G20 Action Plan on the 2030 Agenda for Sustainable Development
<i>Pillars</i>				<i>Sustainable Development Sectors (SDSs)</i>
Infrastructure	Infrastructure	Infrastructure	Infrastructure	Infrastructure
Human Resource Development	Human Resource Development	Human Resource Development	Human Resource Development	Human Resources Development and Employment
Trade	Trade		(Trade) ^a	Trade and Investment
Private Investment and Job Creation	Private Investment and Job Creation		(Private Investment and Job Creation) ^a	
Food Security	Food Security	Food Security	Food Security and Nutrition	Agriculture, Food Security and Nutrition
Growth with Resilience	Growth with Resilience		(Growth with Resilience) ^a	
Financial Inclusion	Financial Inclusion and Remittances	Financial Inclusion and Remittances	Financial Inclusion and Remittances	Financial Inclusion and Remittances
Domestic Resource Mobilisation	Domestic Resource Mobilisation	Domestic Resource Mobilisation	Domestic Resource Mobilisation	Domestic Resource Mobilisation
Knowledge Sharing	Knowledge Sharing		(Knowledge Sharing) ^a	
	Inclusive Green Growth ²	Inclusive Green Growth	(Inclusive Green Growth) ^a	
			Inclusive Business	Inclusive Business
			(2030 Agenda for Sustainable Development)	Industrialisation
				Energy
				Anti-corruption
				International Financial Architecture
				Growth Strategies
				Climate Finance and Green Finance
				Innovation
				Global Health
Notes:				
^a Other DWG Priorities originating from the Seoul and Los Cabos Summits				
Source: Authors				

Publications of the German Development Institute/
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- 98 Duguma, Mesay K., Michael Brüntrup, & Daniel Tsegai. (2017). *Policy options for improving drought resilience and its implication for food security: The cases of Ethiopia and Kenya* (87 pp.). ISBN 978-3-96021-048-1.
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- 96 Hein, Jonas, & Britta Horstmann. (2017). *Aligning climate change mitigation and sustainable development under the UNFCCC: A critical assessment of the Clean Development Mechanism, the Green Climate Fund and REDD+* (131 pp.). ISBN 978-3-96021-043-6.

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- 12/2018 Fues, Thomas. *Investing in the behavioural dimensions of transnational cooperation: a personal assessment of the Managing Global Governance (MGG) Programme* (53 pp.). ISBN: 978-3-96021-068-9. DOI: 10.23661/dp12.2018
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- 10/2018 Dombrowsky, Ines, Ariunaa Lkhagvadorj, & Mirja Schoderer. *River basin management and fiscal decentralisation: Mutually supportive or counterproductive? A case study of Mongolia* (64 pp.). ISBN 978-3-96021-066-5. DOI: 10.23661/dp10.2018.
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