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## RESEARCH ARTICLE

# Missing the SDGs: Political accountability for insufficient environmental action

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**Abstract**

The Sustainable Development Goals (SDGs) demonstrate an integration of development and environmental agendas. However, none of the environmental sub-targets, which were due by 2020, were accomplished. Global governance through goal setting requires functioning mechanisms of accountability. Based on a theoretical framework that differentiates between public, private and voluntary logic of accountability, the article illustratively explores accountability mechanisms concerning the UN 2030 Agenda for Sustainable Development. This allows to discuss the untapped potential for holding power wielders, such as governments, private companies, and norm champions, accountable. While the SDGs were adopted within public governance institutions, there are regulative means of accountability available that follow private and voluntary logic. Acknowledging this hybrid character of accountability in the implementation stage, the article concludes that there is a need for additional research to explore dimensions of non-public accountability for goals agreed upon by the international community. SDG indicators should be mandatory for corporate reporting, and civil society organisations should report more comprehensively on the spread of environmental norms in global development.

## 1 | INTRODUCTION

The first United Nations (UN) Conference on the Human Environment was held in Stockholm in 1972. Since then, the world has witnessed many environmental summits and appeals for sustainable development (Ivanova, 2020). However, humans have continued to dramatically accelerate global environmental change. Several planetary boundaries have been overstepped, including climate change (IPCC, 2022; Steffen et al., 2015). With the coronavirus pandemic and the Ukraine crisis, crucial measures of environmental protection have been further postponed, watered down or completely abandoned. The 2022 Stockholm+50 summit did not seriously attempt to give new impetus to environmental issues. The 15th meeting of the Conference of the Parties (COP) to the UN Convention on Biological Diversity (CBD) in December 2022 adopted the global

target to protect 30% of the planet's nature by 2030 (known as '30×30') (UN CBD, 2022) and, once again, only demonstrated "governing through goals" (Kanie & Biermann, 2017). If power wielders do not face concrete consequences, it is unlikely that they will adapt and start to effectively prevent environmental degradation. In this vein, functioning mechanisms of political accountability are a necessary condition to implement sustainable development. Based on a theoretical framework that differentiates between public, private and voluntary logic of accountability (Kramarz & Park, 2019), I examine which actors can hold power wielders accountable for the persistent destruction of our livelihoods.

In 2015, the UN General Assembly adopted the 2030 Agenda and its Sustainable Development Goals (SDGs) that were the result of two processes: the Millennium Development Goals (MDGs) of 2000, and the documents of the 2012 Rio+20 Summit, which

augmented Agenda 21 of the 1992 Rio Earth Summit, the UN Framework Convention on Climate Change (UNFCCC), and the CBD. The SDGs are the international community's key goals for achieving sustainable development, and they demonstrate an integration of development and environmental agendas. They take a universally inclusive approach, no longer differentiating between the developed and developing world (Kamau et al., 2018; Sachs, 2017). Some consider the SDGs an example of development approaches being increasingly “in tune with the biosphere, of reconnecting development to the biosphere preconditions” (Folke et al., 2016). However, others argue that the SDGs mask ongoing contestations over sustainable development (Elder & Olsen, 2019; Sachs, 2017). There are alarming signs that the integrative approach chosen is trading off the environment (DESA, 2022; IPCC, 2022; WWF, 2020).

With the High-Level Political Forum (HLPF), UN member states have created a body that is mandated to orchestrate the SDGs' implementation. However, a central challenge is that the SDGs and other environmental goals like the most recent '30×30' target were formulated in an international arena, but need to be implemented within domestic boundaries. Accountability debates that focus on this challenge are scattered across disciplines and deal with a wide variety of topics, ranging from establishing rules for the internet to global environmental governance (Koppell, 2005; Park & Kramarz, 2019). In addition, there are a few more practice-oriented studies which make precise suggestions for the context of the SDGs (Donald & Way, 2016; Ocampo & Gómez-Arteaga, 2016). This article links the latter type of accessible research to the broader academic debate. Hence, it takes a theoretical approach with an empirical focus on the environmental dimension of Agenda 2030 as an international agreement and its institutional context. The aim is to contribute new insights on accountability beyond the nation-state to both global policy research and practice.

In the next section, I show that the international community has been failing to implement crucial environmental goals adopted as part of the 2030 Agenda, such as halting global deforestation and protecting the extinction of threatened species by 2020. The third section describes challenges and opportunities to hold power wielders (public authorities, producers, norm champions) accountable in an international context. Based on Kramarz and Park (2019) I derive a theoretical framework here that differentiates between public, private and voluntary logic of accountability. In the fourth section, I apply this framework to the case of Agenda 2030 by bringing together diverse studies. This allows me to illustratively explore existing accountability mechanisms. We will see that, while the SDGs were adopted within public governance institutions, there are regulative means of accountability available

### Policy Implications

- Global governance through goal setting requires functioning mechanisms of accountability. With humans dramatically accelerating global environmental change, we need to use all options to hold power wielders to account and ensure policy impact.
- Governments of countries most affected by the environmental change should take the lead in shaming large polluters, and parliaments should have more influence in formal mechanisms of monitoring and surveillance.
- Civil society organizations (CSOs) and citizens have started to take legal action against governments and corporations through public courts and have thereby demonstrated their relevance in holding power wielders accountable. However, CSOs should uptake environmental norms more comprehensively and systematically report on implementation deficits other than climate change.
- The international community agreed upon the 17 SDGs with 169 sub-targets and 244 indicators, including Tier I indicators, for which internationally established methodology and standards are available. They serve to measure progress and compare the performance of nation-states. There is a need to discuss the nature of these indicators, and how they can be adapted to corporate conduct. The High-Level Political Forum (HLPF) should collect SDG-based corporate reports and prepare rankings, which would make 'naming and shaming' corporate players easier.

also following private and voluntary logic. In the sixth section, based on my analysis, I discuss the untapped potential for holding power wielders accountable to improve policy performance. Finally, the article concludes that there is a need for additional research to explore dimensions of non-public accountability for goals agreed upon by the international community. SDG indicators should be mandatory for corporate reporting, and civil society organizations (CSOs) should more comprehensively report on the spread of environmental norms in global development.

## 2 | FAILURE TO IMPLEMENT GLOBAL ENVIRONMENTAL GOALS

Agenda 2030 seeks to have an “integrated and indivisible” approach. The aim is to “balance the three

dimensions of sustainable development: the economic, social and environmental” (Agenda 2030, preamble, UN SDG, 2023). However, a number of environmental scientists have demanded to give up the three pillars concept in favour of an approach “that meets the needs of the present while safeguarding Earth’s life-support system, on which the welfare of current and future generations depends”<sup>1</sup> (Griggs et al., 2013; see also Folke et al., 2016; Elder & Olsen, 2019). Countries with a high income in terms of GDP per capita are expected to prioritise environmental sustainability over economic development and social welfare goals (Forestier & Kim, 2020). In this respect, compared to the MDGs, there is a “mental rupture” (Sachs, 2017, p. 2576) because the old-industrialised countries no longer serve as an example for poorer countries to follow their model of ‘development’. At the same time, the principle of common but differentiated responsibilities in environmental policy, which the 1992 Rio Declaration enshrines (paragraph 7), is also not upheld anymore. The SDGs take a universally inclusive approach, i.e. all countries have committed to take environmental action (Elder & Olsen, 2019; Sachs, 2017).

The environmental core of Agenda 2030 consists of SDG 6 (Clean Water and Sanitation), SDG 13 (Climate Action), SDG 14 (Life below Water), and SDG 15 (Life on Land) (Folke et al., 2016), but these ‘green goals’ interact with most other goals in terms of action impact (Elder & Olsen, 2019). Links between the environmental goals and other goals become obvious through sub-targets, which either help ecosystems to get more importance or compromise respective concerns (Bowen et al., 2017). In particular, SDG 7 (Affordable and Clean Energy) and SDG 12 (Responsible Consumption and Production) are often viewed to be environmentally related. For example, synergies between SDG 7 and SDG 13 are repeatedly emphasised in the context of promoting renewable energy (e.g. Wackernagel et al., 2017). While SDG 7 is primarily focused on infrastructure expansion for “universal access to affordable, reliable and modern energy services” (target 7.1), it also aims to increase “the share of renewables in the global energy mix” (target 7.2). However, renewable energy production does not necessarily mean the protection of natural resources. If grown on deforested land, biomass-based energy may have a higher carbon footprint than fossil fuels. Even worse, using coal to improve energy access would accelerate climate change and acidify the oceans, undermining both SDGs 13 and 14 (see also Nilsson et al., 2016). Similarly, SDG 12 sets targets on production and consumption patterns including “sustainable management and efficient use of natural resources” (target 12.2). However, as the goal deals with efficiency improvements, rather than sufficiency in the sense of self-limitation and renunciation, it does not necessarily serve biosphere protection. So far, the international community has alarmingly

compromised the environment in the implementation process (Sachs, 2017).

None of the environmental sub-targets, which were due by 2020 (see Annex 1), was accomplished: The international community has failed to “protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes” by 2020 (target 6.6.) (UN Water, 2021). Regarding climate change (SDG 13), developed countries did not “mobiliz[e] jointly \$100 billion annually *by 2020* (...) to address the needs of developing countries in the context of meaningful mitigation actions” (target 13.a, emphasis added) (IPCC, 2022). Further, regarding life below water (SDG 14), governments failed to sustainably manage and protect marine and coastal ecosystems, to effectively regulate harvesting and end overfishing, to conserve at least 10 per cent of coastal and marine areas and to prohibit certain subsidies that contribute to overcapacity and overfishing by 2020 (Maribus, 2021). Finally, regarding life on land (SDG 15), the sub-goal to protect and prevent the extinction of threatened species was not accomplished (WWF, 2020). However, at the Sharm el-Sheikh Climate Change Conference (COP 27) in November 2022, countries agreed to provide “loss and damage” funding for vulnerable countries severely affected by climate disasters (UNFCCC, 2023). Additionally, the 30×30 target has led the international community to renew its commitment to biodiversity protection (UN CBD, 2022).

### 3 | ANALYTICAL FRAMEWORK: MULTIPLE ACCOUNTABILITIES IN SUSTAINABILITY GOVERNANCE

Accountability mechanisms are necessary for policy impact. The High-Level Political Forum (HLPF) orchestrates the SDGs’ implementation, but does not have an enforcement function comparable to executive or judicial agencies at the nation-state level (Bernstein, 2017). The SDGs represent “global governance through goal-setting” (Kanie et al., 2017), which means each government is responsible for implementation in its own territory. Hence, there is a horizontal, rather than vertical governance structure, and effective implementation depends on many actors in addition to governments, including sub-national units such as regions and cities, businesses and CSOs. At the same time, failure to implement green goals in one country frequently has consequences for people and nature beyond an individual nation-state (Gupta & Nilsson, 2017). Given this complexity, SDG implementation demonstrates a learning process of trial and error, rather than a coherent strategy (Niklasson, 2020). It requires the “metagovernance” of hierarchies, networks and markets, “because only such an approach makes it possible to ‘orchestrate’ SDG implementation frameworks in ways

that take into account the full context, including cultures, history, geography, existing skills, capacity and resources of public authorities, in relation to the type of problems and the feasibility of using certain instruments” (Meuleman, 2019).

While standard accountability arrangements position public authorities as power wielders that are directly accountable to their citizenry as accountability holder, no such bi-directional power relation exists at the international level (Grant & Keohane, 2005). Within democratic nation-states, citizens must obey the government, but public officials (power wielders) should be answerable to their constituency (accountability holder). At the UN, governments of member states are both power wielders and accountability holders (Ocampo & Gómez-Arteaga, 2016). Available tools for public accountability at the international level are peer reviews and associated peer pressure, and surveillance and monitoring by secretariats such as the HLPF. For example, in 2022, the HLPF conducted five in-depth reviews on the SDGs, including SDG 14 (Life below Water) and SDG 15 (Life on Land) (DESA, 2022). While there are suggestions that the HLPF meetings and reports could stimulate debates and enable democratic processes, so far, secretariats' voices have often gone unheeded (Ocampo & Gómez-Arteaga, 2016; Schoenefeld & Jordan, 2019).

Enforcement in national and global governance is increasingly being exercised by independent agencies specialised in public sector oversight (comptrollers, attorney generals, ombudsmen, etc.). In addition, a growing armada of CSOs is holding power wielders to account on behalf of citizens (Hofmann, 2019). In the transnational context, besides community organisations speaking on their own behalves, we have always seen arrangements in which external actors and background institutions have exercised accountability on behalf of affected people. Koenig-Archibugi and Macdonald (2013) call these latter situations “accountability-by-proxy”, when consumers and activists see themselves as

proxies holding power wielders accountable on behalf of affected communities.

While to whom is accountability owned and who is held to account are important questions, Kramarz and Park (2019) emphasise that there are two layers of accountability. The first layer considers the normative priority of governance, which defines who the accountability holders are and to which primary purpose they can hold power wielders to account (Table 1). In line with public accountability institutions, Agenda 2030 was adopted at a summit of heads of state in 2015. These heads of state, whose primary purpose is to represent citizens, can, theoretically, be held to account by their respective political communities, for example, through democratic elections. Second-layer governance is the execution of interventions, i.e., regulative means of accountability: inputs, outputs, and sanctions (Table 2). Here, we study “whether accountability holders are transparent, provide justification and reasoning, include monitoring and evaluation procedures, and are compliant with their aims in relations to the execution of specific interventions (i.e. whether actors do what they are supposed to do)” (Kramarz & Park, 2019). In my analysis below, I will focus on the implementation stage of the agreed-upon global goals and hence, the second layer of accountability.

Following a *public logic of second-layer accountability*, inputs that are crucial to ensure the execution of interventions are transparency and deliberative processes, disclosure of information, open access to information, public consultations, report cards, participatory audits and budget reviews. Outputs, or standards that further demonstrate this execution, are legislation, treaties, conventions, protocols, enforcement and monitoring. Available sanctions include legal action through the courts, fines and loss of trust (see Table 2) (Kramarz & Park, 2019).

In addition to public accountability systems, Kramarz and Park (2019) further consider private and voluntary

**TABLE 1** First layer-accountability: Constitutive goals.

What is the primary purpose?	Who is held to account?	To whom is accountability owned	Normative priority: For what are they accountable?
Public governance institutions			
To represent	Elected officials and civil servant	Electorate and political communities	Responding to regulatory demands, upholding and obeying the law, not abusing powers, serving the public interest
Private governance institutions			
To profitably generate goods and services	Producers	Consumers, shareholders and employees	Maximising social welfare through employing people to supply products and services at the quantity, quality and price consumers demand
Voluntary governance institutions			
To promote moral conduct	Norm champions	Social networks	Constructing ethical frames and socialising a standard of accepted conduct

Source: Kramarz & Park, 2019, p. 19.



**TABLE 2** Second layer-accountability: Regulative means.

Inputs: What process demonstrates accountability?	Outputs: What standards demonstrate accountability?	What sanctions are available?
Public governance institutions		
Transparency of deliberative process, disclosure of information, open access to information, public consultations, report cards, participatory audits, budget reviews	Legislation, treaties, conventions, protocols, enforcement, monitoring	Removal from office, legal action through the courts, fines, loss of trust
Private governance institutions		
Disclosure of financial position, accurate forecasts of risk and exposure, adherence to standards of business practice	Price, availability, ease of access to desired goods and services, social and environmental benchmarks	Firm collapse, legal action through the courts, reputational loss, profit loss, fines
Voluntary governance institutions		
Information campaigns, lobbying, transparency of deliberative processes, accurate reporting on norm spread	Agent-based uptake of desired conduct	Reputational loss, naming, shaming, fines, loss of influence

Source: Kramarz & Park, 2019, p. 19.

systems. The primary purpose of *private systems* is to profitably generate goods and services at a quantity, quality and price that consumers demand. At the same time, companies are considered to maximise social welfare through employing people (see Table 1). This logic categorises companies as power wielders that are accountable to consumers, employees and other stakeholders. These accountability holders increasingly concentrate exclusively on the final product and are, instead, paying more attention to the conditions under which items are produced and traded (Koenig-Archibugi & Macdonald, 2013). In this vein, for example, the Forest Stewardship Council (FSC) labels timber from sustainably-managed forests, encouraging suppliers to disclose information about their supply chains (Pattberg, 2005). Following a private accountability logic, such “disclosure as governance” (Haufler, 2010) allows consumers to act as proxies and hold power wielders, such as logging companies, accountable on behalf of third parties, for example, forest-reliant communities in the Global South (Partzsch, 2021). Thereby, lead firms forcing their suppliers to ‘voluntarily’ comply with set standards take a key role in implementation. Available sanctions under a private accountability logic include reputational loss, profit loss and firm collapse, in addition to legal action through the courts and fines (Table 2) (Kramarz & Park, 2019, pp. 14–16).

Finally, there are *voluntary governance institutions* with clear reference to the sphere of civil society. Their primary purpose is to promote moral conduct. Here, so-called norm champions as power wielders are accountable to their social networks (see Table 1). Inputs that norm champions use to demonstrate their accountability include providing information on their practices and engaging in campaigns, lobbying and

marketing to spread their ideas. Output-wise, agent-based uptake of desired conduct demonstrates accountability. Sanctions that social networks can apply include reputational loss, naming, shaming, fines and loss of influence (see Table 2) (Kramarz & Park, 2019). Ocampo and Gómez-Arteaga (2016) emphasise that, voluntary forms of accountability have flourished with the development of communication technologies. Following these authors, voluntary (social) accountability is “the only [accountability] fully functional at the international level” (similar to Donald & Way, 2016). Beyond self-imposed social standards, the voluntary sector is important because of political demands for public regulation (e.g. demand for stricter goals) and its control of private actors (e.g. shaming in case of non-compliance) (Kramarz & Park, 2019). As we will see below, voluntary systems are consequently intertwined with public and private systems, especially regarding the execution of accountability. Acknowledging this hybrid character of accountability in the implementation stage, I follow Kramarz and Park in separating public, private and voluntary logic for analytical purposes in the next section.

Again, Agenda 2030 was adopted following a public accountability logic, i.e., public authorities are accountable to their citizenries regarding the SDGs (first layer-accountability). However, now that we are at the implementation stage, diverse actors are involved in the process and accountability logics overlap (second layer-accountability). Therefore, I apply the analytical framework to this stage along all three logics of accountability (public, private, voluntary) for Agenda 2030 and its institutional setting. Methodologically, I proceed by answering questions on the inputs, output and sanctions, compiled by Kramarz and Park (2019; Table 2).

My research strategy was to first answer the questions based on the literature review. By now there is some literature available dealing with the negotiations leading to the adoption of the SDGs in 2015 (e.g. Fukuda-Parr & McNeill, 2019; Kamau et al., 2018). Moreover, in addition to the broader research on accountability beyond the nation-state (e.g., Grant & Keohane, 2005; Kramarz & Park, 2019), there is specific literature on accountability with regard to the SDGs (e.g. Donald & Way, 2016; Ocampo & Gómez-Arteaga, 2016). The analytical framework helped to bring these different types of publications together. Moreover, complementing existing literature, I then used empirical material such as the Agenda 2030 document itself in particular, as well as other materials available on the HLPF website. For further information, I researched reports on the state of the environment on thematic websites of UN organisations (e.g., UNFCCC) and CSOs (e.g., WWF). References to both the secondary and primary material that I used are provided in the next sections. While the empirical focus is on Agenda 2030 as an international agreement and its institutional context, the aim of this article is twofold: to further develop theoretical conceptions of accountability for global goals and to make practical suggestions for improving accountability in the international realm.

## 4 | AGENDA 2030 AND POLITICAL ACCOUNTABILITY

As outlined above, nation-state governments failed to accomplish several green targets of Agenda 2030, which were expected by 2020 (see Annex 1). Based on the analytical framework described above, this section illustratively explores which regulative means are available for holding power wielders accountable following public, private, and voluntary logic (Table 2). Considering that the SDGs were adopted within public governance institutions (first layer-accountability), inputs, outputs and sanctions have so far mainly followed a public logic too (second layer-accountability). While there is untapped potential regarding public means, most additional potential exists following private and voluntary logic. Acknowledging the hybrid character of accountability in the implementation stage, therefore, opens the new untapped potential of accountability beyond the nation-state.

### 4.1 | Agenda 2030 and public accountability

Following a public accountability logic, citizenries as accountability holders would need to hold their governments as power wielders to account for failing to implement the SDGs in their home countries. In this vein, the text of Agenda 2030 focuses on public agents' accountability in the implementation stage (Annex 2).

Concerning “means of implementation”, article 45 of Agenda 2030 highlights “the essential role of national parliaments through their enactment of legislation and adoption of budgets and their role in ensuring accountability for the effective implementation of our commitments”. In addition, the article mentions “regional and local authorities, sub-regional institutions, international institutions” as well as “academia, philanthropic organizations, volunteer groups and others” as crucial for implementation. The text does *not* mention public sanction measures such as legal action through the courts.

The current stage of SDG implementation is mainly based on *outputs* that focus on formal mechanisms of monitoring and surveillance of results, diverting policy attention from input and sanctions (Bowen et al., 2017; Fukuda-Parr & McNeill, 2019). Articles 47 and 73 of Agenda 2030 emphasise the need for systematic follow-up and reviews “[t]o support accountability to [the] citizens”. Article 47 defines that “[t]he High Level Political Forum (...) will have the central role in overseeing follow-up and review at the global level”. The resolution that created the HLPF determined that UN member states, including both developing and developed countries, need to prepare Voluntary National Reviews (VNRs) and submit them to the HLPF on a regular basis. Articles 17.18 and 17.19 of the Agenda 2030 text emphasise the need for support of statistical capacity building in developing countries (UN SDG, 2023).

For the sake of monitoring progress and allowing comparison between states, indicators were defined for each goal and target after the SDGs had been negotiated (Fukuda-Parr & McNeill, 2019; Meuleman, 2019). The Human Development Index (HDI) provides an example of an index that is already used to rank countries. For the 17 SDGs and 169 sub-targets, the international community agreed upon a set of 244 indicators (UN SDG, 2023). All indicators are classified into three tiers based on their level of methodological development and the availability of data at the global level. For Tier I indicators, an internationally established methodology and standards are available, and data are regularly produced for at least 50 per cent of countries and of the population in every region where the indicator is relevant. For Tier II indicators, data are not regularly produced for countries yet. Finally, Tier III means that there is not an internationally established methodology yet, but it is supposed to be developed or tested (UN SDG, 2023).

An indicator selection is “inevitably an arbitrary decision always raising conceptual and methodological concerns” (Janoušková et al., 2018). The increasing role of big data and other types of non-traditional sources of data has altered the epistemology of information and knowledge. This is related to new types of expertise, which challenge the long-standing role of the National Statistical Office and the core methodologies used for data production (Fukuda-Parr &

McNeill, 2019). Elder and Olsen (2019) criticise the importance given to feasibility of data collection and measuring progress, that is on output-based accountability, when defining the environmental content of Agenda 2030. According to them, the principle of ‘measure what you know how to measure’ was prioritised over ‘measure what matters’ (Elder & Olsen, 2019). At the same time, the predominant tendency is to focus on national averages and aggregates, consolidating rising inequalities and persistent discrimination. In consequence, monitoring and surveilling progress of Agenda 2030 have diverted attention away from the agency of affected people (i.e. input-based accountability), and the structural and root causes of environmental degradation (Donald & Way, 2016). Moreover, governments hardly publish about policy failures. Instead, the 2020 sub-target (see Annex 1) fell by the wayside in national Agenda 2030 reports and VNRs (DESA, 2022; UN SDG, 2023).

Looking at the *inputs*, i.e. the process that demonstrates accountability, neither the indicators nor the evaluations have been subject to a profound discussion in the intergovernmental processes (Kamau et al., 2018; Ocampo & Gómez-Arteaga, 2016). Besides, the SDG review framework was not aligned with other frameworks and reports (Donald & Way, 2016, p. 204). For example, the Paris Agreement requests each country to outline and communicate their post-2020 climate actions, known as their Nationally Determined Contributions (NDCs), which require similar data to SDG 13 (Climate Action) (UN SDG, 2023; UNFCCC, 2023). Moreover, the review process has been criticised for not being a symmetric relation between aid donors and recipients—and, therefore, not a relation among ‘peers’ (Ocampo & Gómez-Arteaga, 2016). In this vein, as indicated above, focusing on outputs, articles 17.18 and 17.19 mention capacity-building for developing countries for them to be able to monitor the implementation of the SDGs (UN SDG, 2023), instead of an emphasis on ensuring equal participation in defining indicators in the first place (Ocampo & Gómez-Arteaga, 2016).

The prevailing norm, underlying international agreements such as Agenda 2030, is that all governments have agency and power over their territory, including governments of recipient countries. Moreover, an assumption is that citizens, whose interests a government is supposed to represent, have the agency to hold their particular government accountable for its (in-) action in both the Global North and South, in particular, through strong parliaments. In this line and echoing article 45 of the Agenda 2030 text, Ocampo and Gómez-Arteaga (2016) demand that a central agent in consultations should be national parliaments. The authors suggest that the Inter-Parliamentary Union (IPU) should “creat[e] a special line of work (...) or a special group of parliamentarians (‘Friends of the global development agenda’)” (Ocampo & Gómez-Arteaga, 2016). Across

countries, there is an additional attempt of greater citizen participation. For example, Wales adopted The Well-being of Future Generations Act in 2015, which established so-called Public Services Boards (PSBs), in which public, private and civil society organisations work together towards sustainability principles at the local level (The Government of Wales, 2021).

At the same time, there is no consideration of “those outside the contract who are nonetheless affected” (Kramarz & Park, 2019), in particular, people affected by environmental degradation. This includes future generations harmed by overstepping planetary boundaries of climate change. Recently, CSOs started tackling *sanctions* by initiating legal actions against governments in this regard. For example, CSOs filed a legal challenge against Germany’s 2019 Climate Protection Act (SDG 13), and the country’s constitutional court ruled in 2020 that the Act is in part unconstitutional, as the regulation irreversibly postpones high emission reduction burdens until periods after 2030 (Ekardt & Hess, 2021). Urgenda Foundation won a similar court case against the State of the Netherlands in 2018 (ELAW, 2021). Both cases demonstrate that it is crucial to see if private and voluntary accountability arrangements offer additional options to hold governments to account to guarantee policy impact.

## 4.2 | Agenda 2030 and private accountability

In private systems, the primary purpose is to profitably generate goods and services, while the normative priority theoretically is to maximise social welfare through employing people and supplying products and services at a quantity, quality and price that consumers demand (see Table 1; Kramarz & Park, 2019). However, as outlined above, consumers and stakeholders increasingly rely on *inputs* such as voluntary disclosure, and *outputs* also imply conditions under which items are produced or traded. In this vein, Agenda 2030 also refers to the UN Guiding Principles on Business and Human Rights (article 67) and hence points to corporate responsibility.

At the global level, in terms of *inputs*, several instruments of private accountability refer to Agenda 2030. The Commission on Business and Sustainable Development was launched at the 2016 World Economic Forum in Davos to describe the role of business in delivering the SDGs (Kamau et al., 2018). The Global Reporting Initiative (GRI), a global strategic partnership with the OECD, UNDP and the UN Global Compact, provides analysis to help companies understand how they are affecting the SDGs, including a list that allows for simple reporting and execution. Moreover, the Initiative developed tools to integrate the SDGs into general corporate reporting. Finally, GRI provides additional investor-relevant information on SDG reporting



(GRI, 2021). In a similar vein, labelling initiatives, such as the FSC, explicitly argue to be a tool to implement the SDGs (FSC, 2016). Besides, there are third-party efforts to evaluate companies' performance along the SDGs, based on information found in their annual reports (reports themselves are not based on SDG indicators) (e.g. UNGSII, 2022).

Following a private accountability logic, reporting mainly allows investors and lead firms to hold producers accountable for environmental degradation. In addition, consumers can contribute by considering labels. For example, consumers of timber products can hold producers accountable for deforestation (target 15.2), by 'boycotting' certified products and thereby sanctioning non-certified producers. In a consequence of the reputational loss from reporting and labelling, companies might suffer profit loss and firm collapse. However, regarding *outputs*, existing reporting and labelling initiatives for the private sector refer only to specific aspects—in particular, carbon emissions (SDG 13)—and have not been developed to comprehensively assess the SDGs (Ocampo & Gómez-Arteaga, 2016). In a similar vein, in December 2022, the CBD formulated the global target for 2030 to "(r)equire large and transnational companies and financial institutions to monitor, assess, and transparently disclose their risks, dependencies and impacts on biodiversity through their operations, supply and value chains and portfolios" (UN CBD, 2022). Again, there is reference only to specific aspects, i.e. biodiversity and SDG 15 in this case.

In terms of *sanctions*, this selectiveness makes it difficult, but not impossible to initiate court cases against global corporations regarding climate change, as we have seen. For example, as a result of legal action initiated by CSOs together with 17,000 co-plaintiffs, the court in The Hague ruled in May 2021 that Shell must reduce its CO<sub>2</sub> emissions by 45% within 10 years (Milieudéfense, 2021). This ruling could have enormous consequences for Shell and other big polluters worldwide. The fact that CSOs, and not public prosecutors, initiated this court case demonstrates the relevance of these actors for ensuring policy impact.

### 4.3 | Agenda 2030 and voluntary accountability

Voluntary accountability arrangements, with CSOs as key actors, are increasingly seen as most crucial for the implementation of Agenda 2030 (e.g. Ocampo & Gómez-Arteaga, 2016). In voluntary systems, accountability is focused on "meeting standards of appropriate conduct" (Kramarz & Park, 2019). Norm champions are accountable to their social network, constructing ethical frames and socialising such standards of appropriate conduct (Kramarz & Park, 2019). Like with the court case against Shell, CSOs which run information

campaigns and lobby for SDG implementation act as proxies on behalf of affected communities, constructing (supposedly) universal frames and standards (Kramarz & Park, 2019).

Fukuda-Parr and McNeill (2019) highlight that, in such contexts, the SDGs themselves are vehicles for norm creation, institutionalisation and implementation: "Used to evaluate performance, global goals can legitimate or reject the policy choices of governments and agencies, hold these actors accountable for commitments made". In this manner, as outlined above, the SDGs are translated into quantified actions, partly coupled with setting time-bound targets. Such targets allow CSOs to use numeric instruments like rankings to socially pressure governments (Donald & Way, 2016; Fukuda-Parr & McNeill, 2019). At the same time, as outlined by Fukuda-Parr and McNeill (2019), indicator-based monitoring can distort and even pervert the meaning of goals and targets, and also lead to arbitrary ethical frames and standards of conduct. In particular, 'bottom up'-reports and respective campaigns by CSOs tend to focus on one thematic area (e.g. Maribus, 2021; WWF, 2020).

In terms of *outputs*, CSOs have their own normative standards. In practice, these standards are generally more focused and more ambitious than the SDGs, for example, earlier time targets for the reduction of greenhouse gas emissions (SDG 13). When CSOs as proxies select sub-targets, they risk misrepresentation of the affected people's priorities. Given this and other risks of misrepresentation, scholars have repeatedly indicated that CSOs themselves struggle to meet their own demands for accountability (Balboa, 2018). Partly in consequence of the selective focus, *sanctions* available under a voluntary accountability logic are not fully used. Strategies of naming and shaming power wielders are focused on separate (sub-) goals (in particular, climate action, e.g., Milieudéfense, 2021), rather than shaming power wielders for generally compromising environmental norms in the implementation of Agenda 2030.

In sum, although accountability arrangements have been developed for nation-state governance, the abundance of actors in sustainability governance offers a range of additional options (Table 3). The SDGs themselves with their sub-targets and indicators provide a public standard to measure progress (*output*). There is public monitoring and surveillance by the HLPF (*input*), and most recently CSOs and citizens have started to take legal action against governments and corporations through public courts (*sanctions*). In addition, private and voluntary means are used to hold power wielders accountable: there is the private integration of SDGs into corporate reporting; labelling is used as a tool to implement Agenda 2030; CSOs mainly campaign for climate mitigation targets (*input*). Consequently, sanctions used so far

**TABLE 3** Agenda 2030: Regulative means and untapped options of accountability.

	Agenda 2030 institutions	Untapped options
Inputs: What process demonstrates accountability?	Monitoring and surveillance by HLPF (disclosure of information) (public); Voluntary National Reviews (VNRs)/ integration of SDGs into corporate reporting, labelling as a tool of implementation (private)/ information campaigns and lobbying on particular targets (voluntary)	More comprehensive CSO reporting on spread of environmental norms (voluntary)
Outputs: What standards demonstrate accountability?	17 SDGs with 169 sub-targets and 244 indicators, including Tier I indicators, for which internationally established methodology and standards are available (public)	Rankings of companies based on SDG indicators (private)/ uptake of environmentally friendly conduct other than climate mitigation (voluntary)
What sanctions are available?	Legal action through courts regarding climate inaction (SDG 13) (public/voluntary)/ boycotting by investors and consumers based on reporting (private)/ naming and shaming on selected targets, esp. SDG 13 (voluntary)	Public discussion of indicators and VNRs as a precondition for sanctions, incl. removal from office (public) / SDG rankings for companies would allow for reputational loss, profit loss; legal action against companies counteracting SDGs (private)/ CSOs could apply more comprehensive campaigns of naming and shaming (voluntary)

Source: Author.

to hold actors accountable for implementation failure may include boycotts (private), legal actions against private actors and information campaigns on selected targets, again, particularly those regarding climate inaction (voluntary). Nevertheless, in addition to these actions, there is untapped potential, which I discuss in the next section.

## 5 | DISCUSSION: UNTAPPED ACCOUNTABILITY POTENTIAL?

In terms of “metagovernance” (Meuleman, 2019), we have seen that, with Agenda 2030, accountability mechanisms are very much focused on governments' performance, orchestrated by the HLPF. The HLPF is responsible for monitoring implementation, and nation-states could potentially influence other states to improve performance. However, governments are not intended to care about corporate performance in foreign states. At the end of the day, citizens are urged to pressure their public representatives “at home” to take action against environmental polluters. Article 45 of Agenda 2030 mentions non-state actors (“academia, philanthropic organizations, volunteer groups and others”) as crucial for implementation, but without providing instructions for non-state actors to hold governments accountable in case of implementation deficits. I now discuss this untapped accountability potential along the three categories of input, output and sanctions (Table 3).

In terms of processes that demonstrate accountability (*inputs*), monitoring and surveillance by public as well as private and voluntary actors is very much

focused on particular SDGs, often even on sub-targets. While such focused monitoring is important, it risks diluting the overall aim of Agenda 2030 that seeks for an “integrated and indivisible” approach between the three dimensions of sustainable development. Given contestations over the meaning of sustainable development, including trade-offs between the diverse goals and sub-targets (Elder & Olsen, 2019; Sachs, 2017), there is a need and potential particularly for CSOs to report more comprehensively on the spread of environmental norms in relation to other norms and to demand a more systematic integration of environmental protection than currently seen in Agenda 2030 implementation.

Regarding the standards that demonstrate accountability (*outputs*), the international community agreed upon the 17 SDGs with 169 sub-targets and 244 indicators, including Tier I indicators, for which internationally established methodology and standards are available. They serve to measure progress and compare the performance of nation-states. Scholars, on the one hand, have emphasised that indicator-based monitoring can distort and pervert the meaning of goals and targets (Fukuda-Parr & McNeill, 2019). On the contrary, there is no discussion yet that defines indicators or may be adapted and used for international rankings of companies. The international community is missing a chance to hold power wielders to account for environmental degradation. The HLPF could collect respective reports and prepare rankings. At the same time, again, CSOs very much focus on single goals and targets, in particular on climate mitigation. By doing so, norm champions themselves fail to uptake comprehensive conduct of environmental norms.

Finally, although *sanctions* can be very successful, they are very focused. After climate activists won the constitutional court case in Germany in March 2021, the federal government immediately announced plans to strengthen its climate mitigation targets. However, in this exemplary context, there was no mention of other green (sub-) goals, of which several were already due by 2020 (see [Annex 1](#)). A more comprehensive debate and public discussion on interactions and the selection of indicators as well as on the VNRs would be a precondition for initiating more comprehensive sanctions. Given parliament's crucial role in democratic accountability, there should be a much stronger inclusion of members of parliament in the Agenda 2030 process, for example, by creating respective parliamentary working groups which delegate a representative to high-level meetings (see also Ocampo & Gómez-Arteaga, 2016).

In a similar vein, there is no systematic assessment of companies adapting corporate reporting to the SDGs. In consequence, companies do not necessarily face direct reputational and profit loss if they do not contribute to the SDGs, or even if they act against them. Existing sustainability rankings, such as GRI, could align more systematically with the SDGs, allowing consumers, stakeholders, and employees as accountability holders in a private institutional arrangement to rank and judge companies' environmental performance. So far, CSOs took only selective legal actions against governments and corporations, particularly for failure in implementing climate mitigation targets (SDG 13). In the future, courts may well rule against actors failing, or acting in contradiction to, other SDGs (water, oceans, biodiversity, etc.). Impetus is most likely to come from CSOs (see also Ocampo & Gómez-Arteaga, 2016). In particular, SDG rankings would allow them for more comprehensive naming and shaming campaigns.

## 6 | CONCLUSIONS AND OUTLOOK

Agenda 2030 demonstrates “governing through goals” (Kanie et al., 2017), masking contestations over the meaning of sustainable development (Elder & Olsen, 2019; Sachs, 2017). The aim of this article was twofold: to learn from the SDG implementation process for theoretical conceptions of accountability and to make practical suggestions for improving accountability with regard to environmental goals agreed upon at the supranational level. Functioning accountability mechanisms are a necessary condition to mitigate environmental degradation. A new and central insight from my study is that we need to more intensively explore dimensions of non-public accountability with regard to goals agreed upon by the international community of nation-states. This does not mean that

private and voluntary schemes should replace public systems. The SDGs were adopted within public governance institutions for good reason (first layer-accountability). However, inputs, outputs and sanctions can also be based on private and voluntary accountability logic (second layer-accountability). In practice, corporate reporting is already referring to the SDGs. CSO campaigns target governments (e.g., court case against German government) as much as big private polluters (e.g., court case against Shell).

When we acknowledge the hybrid character of second-layer accountability, it becomes obvious that the current mechanism for monitoring and comparing government performance, essentially based on NDCs and the HLPF oversight, falls short in terms of actual practices and possibilities of political accountability beyond the nation-state. Deepening and broadening debates on environmental accountability of private, voluntary and hybrid governance institutions in the international realm tends to be a necessary next step to accomplish supranational goals such as the SDGs as well as goals adopted by the European Union and other regional organisations. Kramarz and Park's (2019) tripartite framework provides a good start in this regard. Future research needs to more thoroughly explore each institutional dimension and elaborate on links to the two others. Understanding the hybrid character of accountability beyond the nation-state will help increase our understanding of how we can balance power asymmetries between accountability holders and power wielders and hence see sufficient environmental action to safeguard Earth's life-support system, on which the welfare of current and future generations depends.

More than five decades have passed since the international community met for the first time to collectively address global environmental problems, at the 1972 Stockholm Conference on the Human Environment. We have seen that there is some untapped potential to hold power wielders accountable. There is potential for greater ‘peer review’ and exchange of good practices among governments. Governments of countries most affected by global environmental change could take a lead in shaming the greatest polluters. Parliaments should play a larger role in formal monitoring and surveillance mechanisms. In addition to strengthening public accountability, existing private and voluntary systems can improve their (second layer) accountability towards the SDGs. Social networks should more comprehensively report on the spread of environmental norms in global development, and SDG indicators should become mandatory for corporate reporting. This would allow for rankings and hence ‘naming and shaming’ of corporate players in addition to sustainability rankings of nation-states. Deepening and broadening private and voluntary accountability in existing systems

is a necessary condition to mitigate environmental change and meet global goals.

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Data sharing is not applicable to this article as no new data were created or analyzed in this study.

## ETHICS STATEMENT

There are no conflicts of interest associated with this publication and there has been no financial support for this work. I have given due consideration to the protection of intellectual property associated with this work and that there are no impediments to publication with respect to intellectual property.

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## ENDNOTE

<sup>1</sup> Griggs et al. reframe the definition of the 1987 Brundtland report here, which invented the three-pillar concept. The original definition is: “Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (WCED, 1987).

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## APPENDIX

### ANNEX 1 Green goals' sub-targets failed to be implemented by 2020.

#### SDG 6

##### Ensure availability and sustainable management of water and sanitation for all

6.6 By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes.

#### SDG 13

##### Take urgent action to combat climate change and its impacts

13.a Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilising jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalise the Green Climate Fund through its capitalisation as soon as possible.

#### SDG 14

##### Conserve and sustainably use the oceans, seas and marine resources for sustainable development

14.2 By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans.

14.4 By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics.

14.5 By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information.

14.6 By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognising that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiation.

#### SDG 15

##### Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements.

15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally.

15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species.

15.8 By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species.

15.9 By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts.

Source: Author's compilation based on UN SDG, 2023.

### ANNEX 2 Accountability in Agenda 2030.

#### SDG 17 Strengthen the means of implementation and revitalise the global partnership for sustainable development

##### *Data, monitoring and accountability*

17.18 By 2020, enhance capacity-building support to developing countries, including least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts.

17.19 By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product and support statistical capacity-building in developing countries.

##### Means of Implementation

45. We acknowledge also the essential role of national parliaments through their enactment of legislation and adoption of budgets and their role in ensuring accountability for the effective implementation of our commitments. Governments and public institutions will also work closely on implementation with regional and local authorities, sub-regional institutions, international institutions, academia, philanthropic organizations, volunteer groups and others.

##### Follow-up and review

47. Our Governments have the primary responsibility for follow-up and review, at the national, regional and global levels, in relation to the progress made in implementing the Goals and targets over the coming 15 years. To support accountability to our citizens, we will provide for systematic follow-up and review at the various levels, as set out in this Agenda and the Addis Ababa Action Agenda. The High-Level Political Forum under the auspices of the General Assembly and the Economic and Social Council will have the central role in overseeing follow-up and review at the global level.

##### Systemic issues

72. We commit to engage in systematic follow-up and review of implementation of this Agenda over the next 15 years. A robust, voluntary, effective, participatory, transparent and integrated follow-up and review framework will make a vital contribution to implementation and will help countries to maximise and track progress in implementing this Agenda in order to ensure that no one is left behind.

73. Operating at the national, regional and global levels, it will promote accountability to our citizens, support effective international cooperation in achieving this Agenda and foster exchanges of best practices and mutual learning. It will mobilise support to overcome shared challenges and identify new and emerging issues. As this is a universal Agenda, mutual trust and understanding among all nations will be important.

Source: Author's compilation based on UN SDG, 2023.