





Chapter Fifteen

The G20 and Accelerated Implementation of Sustainable Development Goals: An Accountability Framework


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Abstract

This chapter analyses the evolution of accountability mechanisms within the Group of Twenty (G20) and their significance in accelerating the implementation of the Sustainable Development Goals (SDGs). The framework, which is linked to the formation of the G20 Development Working Group (DWG). The group in 2010 was originally intended to address development difficulties in low-income countries of the South

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by combining global economic stability with long-term growth goals. The chapter traces key reforms to the Accountability Framework from its first approval in 2014 to subsequent G20 presidencies led by China, Japan, Saudi Arabia, Italy, Indonesia, India, and Brazil. It draws lessons for the South African presidency in 2025. Each presidency came with new innovations and instruments, such as structured reporting, peer review processes, and various commitments, to improve transparency and policy consistency. Despite significant progress, challenges with enforcement, data quality, and the alignment of various national goals remain. By critically examining these advances and highlighting existing gaps, the study makes strategic proposals to improve accountability measures. In the end, this analysis emphasises how crucial accountability is to promoting sustainable development and guaranteeing that international initiatives successfully tackle the intricately intertwined problems of the modern world.

Keywords: Sustainable Development Goals, G20 framework, Accountability mechanisms

1. Introduction

The G20 Development Working Group (DWG) was created in 2010 to address development issues, particularly those affecting low-income countries. With this group, the G20 hopes to play a pivotal role in shaping global economic and development processes and outcomes. The DWG coordinates efforts to support sustainable and inclusive growth and development, particularly in low- and middle-income countries, while serving as the main platform within the G20 for discussing international development issues and aligning G20 actions with global priorities such as the 2030 Agenda for Sustainable Development (Zondi, 2013). This was also in response to the pressing development challenges facing low-income and developing countries and their insistence that global economic stability would be incomplete without addressing the development questions head-on. In 2014, the DWG introduced an Accountability Framework to monitor progress on development commitments. The 2014 G20 Leaders' Communiqué references

this framework, highlighting its role in tracking development commitments. Between 2016 and 2024, the G20 DWG Accountability Framework underwent significant reforms to enhance transparency, improve monitoring mechanisms, and align with global development goals. The introduction of structured reporting, peer review processes, and inclusive indicators has strengthened the framework, yet challenges such as enforcement, data quality, and competing priorities remain. As the G20 continues refining its approach, ensuring greater policy coherence and stronger engagement with developing countries will be essential for sustaining impactful development outcomes. This chapter reviews progress in the evolution of this framework with a view to identifying gaps and strengthening gains made based on the view that accountability is crucial in catalysing the accelerated implementation of the Sustainable Development Goals (SDGs).

2. Inception and Evolution of the Accountability Framework

Accountability in international development is a multidimensional concept encompassing various forms that interact to ensure the legitimacy, effectiveness, and sustainability of development interventions. Scholars like Brinkerhoff (2001) identify three major dimensions of accountability: financial, performance, and political/democratic accountability. Financial accountability pertains to the proper and transparent use of funds, ensuring that resources are used efficiently and in accordance with agreed-upon rules and procedures. It includes auditing processes, financial reporting, and fiduciary assessments. Performance accountability, on the other hand, is concerned with whether development initiatives achieve their intended objectives. It involves the use of monitoring and evaluation systems, key performance indicators (KPIs), and logical frameworks to track outputs and outcomes (Brinkerhoff, 2001).

Political or democratic accountability refers to the responsibility of actors to justify their actions to stakeholders,

especially citizens and affected communities. It often requires mechanisms such as participatory planning, public hearings, or grievance redress systems. These three dimensions should ideally work together in an integrated framework. However, in practice, accountability mechanisms often favor upward reporting to donors and global institutions over downward accountability to beneficiaries and local stakeholders (Fox, 2015). This imbalance may lead to development practices that prioritize donor visibility and short-term targets rather than transformative, context-specific changes.

Moreover, Ebrahim (2005) expands on this by arguing that accountability is not merely a technical exercise in reporting and compliance, but a relational and dialogic process that includes learning and adaptation. He proposes that accountability mechanisms should facilitate feedback loops that enable organizations to reflect on failures, adapt strategies, and improve performance in ways that are meaningful to both donors and communities. This approach aligns with calls for more developmental accountability, where systems not only track what is being done, but also how well organizations are learning and evolving to meet complex development challenges.

An accountability framework in the area of international development refers to a structured system of principles, mechanisms, and processes that ensures development actors, such as governments, international organizations, donors, and implementing agencies, are answerable for their actions, use of resources, and the outcomes of development initiatives. These frameworks aim to promote transparency, improve performance, enhance trust among stakeholders, and ensure that commitments made in development cooperation are fulfilled in ways that align with agreed goals and standards, such as the SDGs (Brinkerhoff, 2001; OECD, 2011).

2.1 Accountability Mechanisms have key pillars, which include:

1. Monitoring and evaluation mechanisms that track progress against set objectives.

2. Reporting systems that make information accessible to stakeholders.
3. Review processes (e.g., audits, peer reviews) that assess performance and compliance.
4. Feedback and grievance mechanisms that allow affected populations to express concerns or report failures; and
5. Learning and adaptation mechanisms that help institutions adjust strategies based on scientific evidence.

Despite their widespread adoption, Accountability Frameworks in international development have faced a number of criticisms, particularly for being overly bureaucratic and insufficiently responsive to the needs of the people they are meant to serve. Scholars like Eyben (2013) argue that many of these frameworks are dominated by a results-based management (RBM) culture that emphasizes quantifiable metrics, such as outputs and short-term outcomes, often at the expense of more nuanced, qualitative understandings of change. This results in a form of accountability myopia, where organizations focus on what is measurable rather than what is meaningful.

The MDG monitoring system, for example, though praised for standardizing development reporting, was often criticized for its rigid reliance on a narrow set of indicators that overlooked issues like inequality, human rights, and participation (Fukuda-Parr, 2014). This critique has carried over into the SDG era, where, despite a more comprehensive and inclusive set of goals and indicators, concerns remain about how effectively monitoring systems can capture transformative change, especially in areas like governance, empowerment, and environmental sustainability.

Another critical issue is the disconnection between global reporting and local realities. Many accountability frameworks are designed and implemented by international agencies and national governments without adequately consulting or involving local communities. This top-down approach can marginalize the very people development is meant to help, leading to reduced ownership, limited trust, and diminished long-term impact. Furthermore, the proliferation of donor-

driven accountability mechanisms often creates duplicative and burdensome reporting requirements, particularly for low-capacity governments and NGOs, thereby diverting resources away from service delivery and innovation.

Finally, there is a growing concern that many accountability mechanisms are designed primarily for upward control, such as satisfying the information needs of donors and multilateral institutions, rather than enabling horizontal or downward accountability. This lack of reciprocity undermines democratic governance and can perpetuate power imbalances in the international development system (Fox, 2015).

Despite the critiques, there are promising innovations in how accountability is being conceptualized and implemented in development practice. One such innovation is the Global Partnership for Effective Development Co-operation (GPEDC), which emerged from the 2011 Busan High-Level Forum on Aid Effectiveness. GPEDC promotes the idea of mutual accountability, where donors and partner countries jointly commit to shared goals, and both are held responsible for results. The partnership conducts biennial monitoring exercises that assess progress based on indicators such as transparency, use of country systems, and inclusive partnerships (GPEDC, 2016). These efforts mark a shift from traditional aid conditionalities toward more collaborative, trust-based models of accountability.

Similarly, the African Peer Review Mechanism (APRM) offers a unique example of regional, horizontal accountability in governance and development. Voluntarily adopted by African Union member states, the APRM uses peer reviews and national self-assessments to evaluate political, economic, and social governance. While it faces challenges in enforcement and follow-up, the APRM provides a model for how regional organizations can foster mutual learning, transparency, and accountability without external imposition (Gruzd, 2014).

Civil society organizations and communities have also pioneered social accountability mechanisms that empower citizens to directly hold service providers and governments

to account. Tools such as citizen report cards, community scorecards, social audits, and public expenditure tracking surveys (PETS) have gained traction in countries like India, Uganda, and the Philippines (Joshi, 2013). These approaches are often low-cost, participatory, and contextually grounded, making them more accessible and impactful in addressing local service delivery failures.

Moreover, technology has opened new frontiers for accountability. Platforms such as Ushahidi in Kenya or *FixMyStreet* in the UK enable real-time citizen feedback and improve transparency (Baykurt, 2011). Open data portals and participatory budgeting platforms also allow citizens to monitor budgets and influence spending decisions. These innovations represent an important step toward making accountability frameworks more inclusive, responsive, and dynamic, reflecting a growing consensus that accountability should be embedded in everyday governance rather than relegated to periodic reporting exercises.

3. Accountability within the G20 Context

The G20 has historically played a central role in global economic governance, but its engagement in development cooperation has evolved significantly over the past two decades (Force, 2020). Initially, the G20's approach to development lacked a coherent strategy and was criticized for being fragmented and donor-centric. However, with the adoption of the 2030 Agenda for Sustainable Development in 2015, there was an increased recognition among G20 members of the need to align their actions with the SDGs to ensure policy coherence and global impact.

Under China's presidency in 2016, the G20 revised its Development Working Group Accountability Framework to better reflect the principles and objectives of the SDGs (G20, 2016). This marked an important shift toward integrating sustainability, inclusivity, and long-term development into the G20's core agenda. The updated framework emphasized monitoring of policy implementation, regular reporting, and the

establishment of annual accountability reports to track progress across priority areas such as infrastructure, food security, and financial inclusion. It also promoted knowledge sharing and peer learning among members, drawing from both G20 and non-G20 experiences.

Despite these improvements, the G20's accountability framework still faces limitations due to the group's informal and non-binding nature. Unlike treaty-based institutions such as the United Nations or the World Bank, the G20 operates through consensus and voluntary commitments, which limit enforcement capabilities. Critics like Martens and Seitz (2015) argue that without stronger enforcement and clearer responsibilities, the G20's development commitments risk becoming symbolic rather than substantive. Furthermore, the framework has been critiqued for insufficient engagement with civil society and the Global South, raising concerns about inclusivity and legitimacy.

Nevertheless, the inclusion of SDGs into the G20's accountability mechanisms has encouraged broader adoption of sustainability principles within its economic and financial agenda. It has also contributed to mainstreaming development across policy domains such as trade, energy, and climate. Going forward, strengthening the G20's accountability mechanisms—through enhanced transparency, participatory processes, and stronger links to multilateral institutions—will be key to ensuring its continued relevance and impact in achieving the 2030 Agenda.

Following the adoption of the Sustainable Development Goals (SDGs) in 2015, the G20 recognized the need to align its development commitments with the 2030 Agenda (UN, 2015). In 2016, under China's G20 presidency, efforts were made to integrate SDGs into the Accountability Framework, ensuring that G20 development policies contributed to sustainable economic growth and poverty reduction (G20, 2016). During the 2017 G20 Summit in Hamburg, Germany, prioritized policy coherence, emphasizing the need for a streamlined reporting process within the DWG. The Hamburg Update on Development

Commitments introduced new reporting mechanisms designed to assess the impact of G20 policies on developing economies (G20, 2017). This update sought to make accountability mechanisms more transparent and improve data collection on development-related commitments. The 2017 presidency also sought to strengthen the G20's role in promoting inclusive and resilient development, especially in Africa, through initiatives such as the G20 Africa Partnership.

The 2017 presidency built on the revised G20 Accountability Framework initiated in 2016 by continuing the practice of annual reporting. The 2017 Development Working Group (DWG) Annual Progress Report focused on tracking progress in key sectors, including infrastructure, food security, and financial inclusion, and aligned these efforts more explicitly with the SDGs (G20, 2017b). The DWG emphasized results-oriented monitoring, transparency, and mutual learning, and committed to further refining indicators and methodologies to improve reporting quality. Germany's G20 presidency also called for better data availability and disaggregation to ensure that progress is inclusive and leaves no one behind, echoing the SDGs' core principle. There was a notable emphasis on evidence-based policymaking and the need to link G20 initiatives with global reporting mechanisms, such as the UN's High-Level Political Forum (HLPF).

By 2019, there was growing concern that the G20 accountability efforts were fragmented, making it difficult to track progress effectively. The Japanese G20 presidency of 2019 introduced a more structured approach to accountability, emphasizing data-driven assessments and regular peer reviews (G20, 2019). The group's ability to evaluate progress was due to the lack of a systematic approach for tracking development commitments. In turn, this makes it harder to implement meaningful and consistent strategies. The DWG's credibility was undermined, and its contributions to sustainable development were deemed ineffective, especially concerning the 2030 Agenda and the Sustainable Development Goals (SDGs) (G20, 2019). The Japanese G20 presidency sought to focus the G20 on strengthening and enhancing the reporting and monitoring

process across all DWG activities. Data-driven evaluations, which were key components of change, were implemented. Quantitative data sources and reliable indicators were favoured when analysing development achievements. This approach shifted towards transparent and objective measuring systems, distancing itself from politically biased or anecdotal reporting (OECD, 2020).

Additionally, the Japanese G20 presidency promoted the establishment of *regular peer reviews*, enabling G20 members to evaluate one another's progress. These peer reviews aimed to promote openness, reciprocal learning, and a continual development mindset. The DWG aimed to improve its internal accountability and promote more efficient execution of its promises by utilising strategies that organisations like the Organisation for Economic Cooperation and Development (OECD) have found to be effective (OECD, 2020).

Although issues remained, particularly with data availability and consistency across varied national contexts, the revisions made during the 2019–2020 term represented a major step forward. Improved monitoring and reporting systems enabled a more logical, accountable, and evidence-based development strategy within the G20 framework (Fukuda-Parr and McNeill, 2019). A major cultural change within the G20's development strategy was also signalled by these revisions. The DWG promoted a shift from vague, rhetorical commitments to more concrete and verifiable development achievements by emphasising quantifiable outcomes. This focus was in line with global development cooperation trends, which have made evidence-based policymaking and results-based management essential to institutional efficacy (Gulrajani and Swiss, 2019). Additionally, this change promoted a sense of shared accountability and duty among G20 members by encouraging them to take more responsibility for their individual and group development.

The introduction of structured accountability systems sought to respond to longstanding critiques of global development forums like the G20 is that lofty declarations

often lack practical follow-through. Japan's approach helps lead to a more coherent tracking of crosscutting issues such as gender equality, climate resilience, and inclusive economic growth. Finally, the strengthening of monitoring and reporting mechanisms during Japan's G20 leadership laid a foundation for future presidencies to build upon. It also served as a model for other international development partnerships seeking to improve transparency and impact (OECD, 2018). While implementation remained uneven across member states, the momentum generated in 2019–2020 helped reposition the DWG as a more credible actor within the global development architecture (Fukuda-Parr and McNeill, 2019). By institutionalising accountability practices, the G20 enhanced not only its internal governance but also its ability to contribute meaningfully to global development dialogue and progress (G20, 2019).

3.1 Post-COVID Adjustments - 2021-2024

The COVID-19 pandemic presented new challenges to global development, leading to further reforms in the Accountability Framework. In 2020, under the presidency of Saudi Arabia, the DWG introduced the Modernized Accountability Framework (MAF), which streamlined reporting and introduced a tiered approach to development commitments. The MAF framework distinguished between: Core commitments: Long-term, high-priority initiatives directly aligned with SDGs, and Supporting commitments: Shorter-term initiatives complementing broader development efforts (G20, 2020). This framework was essential considering the different levels of focus and engagement.

This enhanced framework was also designed to respond to the COVID-19 pandemic context, where it seemed SDGs implementation would be displaced by crisis management and its demands, including pressures on budget lines. It therefore accommodated the urgent needs of the pandemic period with the longer-term focus on inclusive development. It married recovery efforts with the acceleration of the SDGs. This “*modernisation*” improved clarity in tracking commitments

and enhanced mutual accountability among G20 members and developing countries (G20, 2020).

The G20 Development Working Group (DWG) Accountability Report of 2020 provided insightful reviews of the implementation of G20 development commitments across key priority areas. It reaffirmed the importance of the G20 Accountability Framework, noting that it ensures transparency, fosters policy learning, and helps assess the effectiveness of collective actions in supporting sustainable development (G20, 2020b). The 2020 report also emphasized the need to strengthen data systems, enhance results-based monitoring, and integrate the SDGs more systematically into G20 development initiatives.

The Italian G20 presidency in 2021 affirmed the outcomes of Saudi Arabia and implemented the enhanced accountability framework to show progress in various streams of work in the G20 in relation to accelerating the SDGs. It introduced an Integrated National Financing Frameworks (INFFs), the framework for voluntary support to INFFs, aiming to align all sources of financing with the SDGs that have a reporting requirement (G20, 2021). This initiative sought to address financing gaps while promoting transparency and mutual accountability in sustainable development financing.

The G20 Declaration coming out of Bali, Indonesia, 2023, emphasized transparency and mutual accountability in development cooperation, noting initiatives like the Coalition for Disaster Resilience Infrastructure (CDRI) and the Global Blended Finance Alliance (GBFA) as examples of efforts to enhance accountability in development projects. The G20 Development Working Group (DWG) continued to uphold its accountability framework by presenting the 2022 G20 Bali Update, which adhered to the G20 Modernized Accountability Framework (G20, 2023). The Coalition for Disaster Resilient Infrastructure (CDRI) aimed to strengthen countries' capacity to design, build, and maintain infrastructure that can withstand climate risks and natural disasters, ensuring long-term resilience and reduced vulnerability. In contrast, the Global Blended Finance Alliance (GBFA) aimed to mobilize and channel both public and

private capital toward sustainable development projects, thereby closing financing gaps and enhancing the scale and impact of investments.

Building on previous commitments, the DWG presented the 2022 G20 Bali Update, a document designed to track progress and ensure that pledges translate into measurable actions. This update aligned with the G20 Modernized Accountability Framework, which was adopted to refine monitoring and reporting practices, improve comparability across commitments, and promote a culture of evidence-based evaluation. The framework prioritizes clarity, measurable indicators, and shared responsibility among G20 members, thereby enhancing the credibility of the group's development agenda.

The India G20 presidency in 2023 was preoccupied by the urgency of accelerating progress toward the SDGs, seeing that only 12% of the targets had been achieved with 7 years left to the end of the SDGs period (Warwantkar, 2023). The plan for accelerating SDG implementation was adopted, while the accountability framework that had evolved in an enhanced format since 2020 continued to receive support from the G20 leaders. The plan included underlining a coordinated and inclusive framework for monitoring and evaluating progress toward the SDGs with restructured indicators for assessing development progress, ensuring that commitments reflected the needs of both developed and developing economies (G20, 2023).

Brazil's 2024 presidency continued the enhance efforts to enhance dating back to 2020, emphasising the importance of food security, climate action, and poverty reduction (Kundu and Gupta, 2024). The revised DWG reporting mechanism included new indicators to measure the social impact of G20 development initiatives, further improving transparency and accountability (G20, 2024). In line with the Brazilian presidency's prioritization of food security and hunger (Oliveira and Ibañez, 2025) and poverty reduction (Zarocostas, 2024), the revised reporting mechanism included new indicators to measure the social impact of G20 development initiatives, further improving transparency and accountability (G20, 2024).

The South African Presidency and Accountability

South Africa, as the only African country in the G20 and the presidency of the G20 in 2025, plays a strategic role in shaping the G20's development agenda and promoting the interests of the Global South. This is also about shaping accountability mechanisms in a manner that benefits African countries and other poor countries of the world. In regard to the G20 Accountability Framework, South Africa has consistently advocated for inclusive development, African priorities, and policy coherence between economic growth and social justice (South African Government, 2023).

Since the adoption of the Accountability Framework in 2010—and especially following its revision in 2016 to align with the Sustainable Development Goals (SDGs)—South Africa as a co-chair has actively engaged in the Development Working Group (DWG) on matters of inclusion, equity and impact. Through its participation, it supports the use of evidence-based approaches to monitor progress on development commitments and has emphasized the importance of downward accountability, particularly to citizens in developing countries, rather than merely focusing on upward accountability to donors and multilateral bodies (Mokoena, 2021).

South Africa has also used the G20 platform to push for greater attention to Africa's development challenges, including infrastructure gaps, youth unemployment, inequality, and food insecurity. For instance, South Africa supported initiatives like the G20 Africa Partnership, which emerged during the 2017 German presidency, and later development related discussions under the G20 Compact with Africa framework. In these engagements, South Africa has often stressed the importance of aligning G20 development initiatives with the African Union's Agenda 2063, in addition to the 2030 Agenda.

In the context of accountability, South Africa has called for improved data systems, greater transparency in reporting, and inclusive policy dialogue to ensure that development outcomes are meaningful and leave no one behind. While the voluntary and non-binding nature of the G20 Accountability

Framework limits its enforcement, South Africa has continued to advocate for its strengthening, especially in terms of equity, impact evaluation, and responsiveness to global crises such as climate change and pandemics (DIRCO, 2022).

The South African presidency is focused on consolidating the work begun by the few presidencies before it, especially the presidencies of global South countries that we have shown have played a critical role in enhancing the accountability framework to this point. In line with this paradigm of consolidated agency, South Africa is expected to ensure the implementation of previous decisions on enhancing the framework, ensure that the framework and its outcomes are used for decision making and that the insights from reports are shared with various stakeholders.

4. Conclusion

The introduction of structured accountability systems helped to bridge the gap between policy intention and implementation. These frameworks help to improve transparency, performance, and trust among stakeholders, while they focus on what actors do about commitments made in the pursuit of development. The G20 as a premier forum for global economic governance has made the pursuit of development, especially through the implementation of the SDGs a priority (Zondi 2013). Over time it has realised that commitments made must be monitored and evaluated against specific indicators and reported scientifically on a yearly basis. The evolution of an accountability framework with the G20 has happened over almost an eight-year period and has become more detailed and more systematic over time. In particular, improvements made since Saudi Arabia and maintained by Italy, Indonesia, India and Brazilian presidencies have helped the G20 present a generally accepted and sensible framework for accountability.

One of the longstanding critiques of global development forums like the G20 is that lofty declarations often lack practical follow-through. Various G20 presidencies attempted to counter this by integrating accountability tools into the

DWG's working methods, thereby operationalising development pledges. They facilitated more coherent tracking of cross-cutting issues such as gender equality, climate resilience, and inclusive economic growth. They have strengthened monitoring and reporting mechanisms attached to the framework. While the enhanced Accountability Framework remained voluntary and non-binding, it has helped generate useful insights about areas of progress and areas of regress and area of stagnation, thus enabling decision making about what must specifically be focused on in order to accelerate the SDG implementation.

The inclusion of SDGs in the G20's accountability mechanisms has encouraged broader adoption of sustainability principles within its economic and financial agenda. It has also contributed to mainstreaming development across policy domains such as trade, energy, and climate. Going forward, strengthening the G20's accountability mechanisms through enhanced transparency, participatory processes, and stronger links to multilateral institutions will be key to ensuring its continued relevance and impact in achieving the 2030 Agenda.

Despite these improvements, the G20's accountability framework still faces limitations due to the group's informal and non-binding nature. Unlike treaty-based institutions such as the United Nations or the World Bank, the G20 operates through consensus and voluntary commitments, which limit enforcement capabilities. Critics like Martens and Seitz (2015) argue that without stronger enforcement and clearer responsibilities, the G20's development commitments risk becoming symbolic rather than substantive. Furthermore, the framework has been critiqued for insufficient engagement with civil society and the Global South, raising concerns about inclusivity and legitimacy.

Through the continuous work on the accountability framework of the G20, the countries of the Global South, including the 5 that have held the presidency in the past 6 years, are increasingly contributing to fostering greater cooperation, solidarity, and shared development goals. Recent G20 presidencies held by Global South countries, including

Saudi Arabia (2020), Indonesia (2022), India (2023), Brazil (2024), and now South Africa (2025) demonstrate a strategic shift in global governance dynamics. These nations utilised their presidencies to anchor the priorities and lived realities of the Global South in the G20 agenda. These efforts reflect a broader push towards rebalancing global power structures and asserting a more inclusive, equitable international order that transcends traditional North–South divisions.

It is recommended that there should be some involvement of civil society and experts in the operationalisation of the enhanced accountability framework. There should also be a better utilisation of the framework to inform the discussions and decisions of the heads of state so that they are more evidence-based than at present. The accountability framework that has evolved requires vigilance from all stakeholders to assist in achieving the purpose for which the framework exists.

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