

MASTER'S THESIS

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**Sustainability of public financial management.
Case study: implementation of Sustainable
development goals in public budgeting in
Ukraine**

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Abstract

The Sustainable Development Goals¹, adopted at the United Nations² General Assembly on 25 September 2015, cover various challenges facing developing and developed countries. Like other UN member states, Ukraine has joined the global process of ensuring sustainable development. However, the outbreak of a full-scale war against Ukraine has put all of Ukraine's achievements at risk. At the same time, using the Goals in Ukraine's post-war recovery could be the key to ensuring not just reconstruction but complete modernisation based on the principle of "rebuilding better".

This thesis aims to explore approaches to integrating the SDGs into national planning and budgetary processes. More specifically, it explores what strategy can be used to integrate the SDGs into the public budgeting process in Ukraine. The motivation to study the context of public budgeting stems from the extent of academic literature mainly focusing on the private sector's role in the global sustainable development agenda. However, successful implementation of the SDGs requires broad interdisciplinary coordination, good governance and large-scale funding. Improving budgeting and incorporating SDG into budget programs, appropriations, reports, and other elements of the budget cycle is an essential step toward achieving these sustainable development goals.

The study reveals the current state of implementation of the SDGs in strategic and budgetary planning in Ukraine and examines the experience of several OECD countries. A combined institutional approach is the study's theoretical basis as it explains how changes in the budgeting process take place and why approaches are not homogeneous and universal. The empirical findings are based on an analysis of empirical data: secondary data as reports and accounts, and primary data from a questionnaire and structured interviews with 20 representatives of Ukrainian authorities and experts, and a semi-structured interview with a representative of the Norwegian government.

The findings demonstrate that despite the repeated statements from the UN on the importance of including the SDGs in the budgeting process, there are not many countries yet that have announced the implementation of the SDGs in their public budgeting. The study illustrates that even in those countries which have formally announced budgeting according to the SDGs, these goals have not become transformative for the budgeting process but have been incorporated into the regular one.

¹ Sustainable development goals (throughout the whole paper – SDGs)

² United Nations (throughout the whole paper – UN)

Despite the increasing emphasis on the significance of SDGs and their formal mention in the strategic documents, officials in Ukraine seem to prioritise maintaining the current state of affairs. Based on these setpoints, automatically adopting a SDG budgeting model from other countries is impractical. Finally, the current research results show that to combine formal (legislative) and informal institutional changes (actors' actions), significant shifts in institutional logic are required.

In light of these key conclusions, the following contributions are derived. First, this thesis contributes to filling a research gap and complements the limited literature on SDG budgeting. Specifically, it illustrates the institutional changes that occur during the budgeting process with the implementation of SDGs and the role that actor logic plays. Moreover, the research findings bring some practical implications related to directions for developing an institutional framework for SDG budgeting in Ukraine.

Keywords: Agenda 2030, budget, budgeting process, institutional changes sustainability, sustainable development goals, SDG budgeting, SDGs.

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List of acronyms

IC – Institutional changes	SDGs – Sustainable Development Goals
IL – Institutional logics	VNR – Voluntary National Review
IW – Institutional work	UN – United Nations
MoF – Ministry of Finance	UNDP – UN Development Programme
OECD – Organisation for Economic Co-operation and Development	

I. INTRODUCTION

This chapter is aimed to provide brief background information and problem definition for our study. It also consists of the purpose of the paper and the research question that will guide this research. Lastly, you will find an overview of the thesis.

1.1 Relevance and background of the research

Public financial management³ encompasses a range of systems to generate information, processes and rules that can help underpin fiscal policy development and provide tools for its implementation (Allen et al., 2004; Lawson, 2012). PFM connects various fields, including economics, public finance, accounting, policy analysis, and political science (Allen et al., 2013; Andrews, 2007; World Bank, 2005). The goal is to establish links between various public financial management procedures, such as evaluating economic conditions, distributing public funds, and presenting financial outcomes.(Cangiano et al., 2013).

Effective PFM systems should be underpinned by a coherent system of constitutional provisions, laws and regulations defining which budgetary processes are essential, who is responsible for their implementation and when key decisions should be made (Allen et al., 2013; Lawson, 2012). Successful PFM outcomes are based on sound fiscal decisions, credible and reliable budgets, reliable and efficient flows of funds and operations, and systems of accountability in institutions (Andrews et al., 2014).

New challenges for PFM have become a new reality due to the significant interest in the global sustainable development paradigm. Sustainable development requires public sector authorities, institutions, and managers to create effective policies, strategies, programs, and actions. This often involves carefully planning and budgeting for the necessary expenses while also assessing and disclosing the ability to create public value in a transparent manner (Rossi et al., 2022).

The Sustainable development goals were established in 2015 by the United Nations General Assembly, with the intention of being reached by 2030 (UNGA, 2015). Seventeen main goals (Figure 1.1) with 169 associated targets, unlike the previous UN Sustainable Development Agenda, focus not only on developing countries but also on developed ones (Fukuda-Parr, 2016; Kumar et al., 2016). They represent a joint work plan for a wide range of stakeholders worldwide to eradicate poverty, fight inequality and halt climate change by 2030. The wide range of objectives arising from the 2030 Agenda requires effective PFM input for their implementation (Rossi et al., 2022).

Thus, although sustainability research often centres on the private sector, in the last years researchers paid attention to the need for further analysis of how sustainability policies and practices can be tailored to suit the specific characteristics of the public sector (Farneti et al., 2010; Figueira et

³ Public financial management (throughout the whole paper – PFM)

al., 2018). In addition, financial matters, such as funding and budget, are crucial for the implementation of the 2030 Agenda (Bardal et al., 2021; Krantz & Gustafsson, 2021).



Figure 1.1. Sustainable development goals (UN, 2015a)

International organisations often remark that budgets are crucial to implementing plans and policies; the budget documents include all the procedures, instruments, and priorities the government seeks to implement (OECD, 2019). When there is a discrepancy between plans/strategies and the budget, it can be detrimental to the success of the plan (Premchand & Premchand, 1989). The importance of integrating the SDGs into budgeting processes is highlighted in the UN Global Public Sector Report: “The transformative and integrated nature of the 2030 Agenda should be reflected in the budget process. Dealing with complex, multi-sectoral problems requires an integrated (whole of government) approach. This applies not only to policy formulation and implementation but also to planning and budgeting. The budget process can be a powerful tool to promote and support integrated approaches” (UN, 2019, p. 120).

International Budget Partnership stated that the achievement of the SDGs relies heavily on the national budget policies that are put in place to support their implementation. Therefore, it is important that the resources raised are used effectively and efficiently (IBM, 2018).

UN highlights two critical functions of the budgeting process in supporting the implementation of the SDGs: first, it justifies resource allocation and enables public expenditure to reflect development priorities; second, the information generated by the budgeting process enables monitoring and evaluation of targets, linking public expenditures to outcomes (UN, 2019).

1.2. Statement of the research problem

Ukraine, like other countries, has joined the global process of achieving the SDG. In December 2020, the Cabinet of Ministers of Ukraine amended the Regulations, which stipulated the need to achieve the SDG by considering them while formulating and implementing Ukraine's state policy. Thus, at the state level, the SDGs are now set as benchmarks for the development of program and forecast documents (Government portal, n.d.). The issue of achieving these goals is both relevant to the international agenda and Ukraine's socioeconomic recovery challenges. Before the outbreak of full-scale war, Ukraine was well on its way to achieving the 2030 Agenda, but the war has disrupted these plans. According to UN Development Programme's⁴ preliminary estimates, a prolonged conflict could put 9 out of 10 Ukrainians below or on the verge of poverty and jeopardise almost two decades of development achievements (*War in Ukraine*, 2022). Therefore, achieving the SDGs in Ukraine is not only a guarantee of successful socio-economic development but can also be used in the Recovery Plan of Ukraine as a benchmark for ensuring the most effective reconstruction of Ukraine (UNDP, 2022g). The achievement of these goals is mainly the responsibility of the government. They have to provide funds and monitor progress to ensure success. The budgetary process plays a crucial role in connecting sustainable development goals with strategies, plans, spending, and results (UNDP, 2018).

Hence the UN has repeatedly stressed the importance of implementing SDG budgeting (UN Secretariat, 2020; UNDP, 2020, 2022a); there is no one-size-fits-all solution for integrating the SDGs into national budgets and reporting on the implementation of the SDGs. According to UNDP, this needs to be approached individually, taking into account the country context (UNDP, 2018). In connection with this knowledge gap and a lack of comprehensive literature on the subject, the thesis seeks to understand how to link the SDGs and the budget/budgeting process in Ukraine using the UN general recommendations on budgeting for the SDGs and the experience of individual countries. Given all of this, it is necessary to identify the main research question to be addressed in the study:

What is the strategy for the implementation of SDGs in public budgeting in Ukraine?

To answer this main research question, three sub-questions will be explored:

- I. To what extent are the SDGs incorporated into the Ukrainian budgeting to date?
- II. How are the SDGs integrated into the budgeting of the OECD⁵ countries?⁶
- III. How can Ukraine use the experiences of other countries to implement SDG budgeting (particularly the Norwegian case)?

⁴ UN Development Programme (throughout the whole paper – UNDP)

⁵ Organisation for Economic Co-operation and Development (throughout the whole paper – OECD)

⁶ Selected OECD countries that are either in the process of including or have already included the SDGs in their budgetary procedures have been thoroughly studied.

1.3. Objectives of the study

It is important to note that incorporating the SDGs into the budgeting process and the budgeting of the SDGs are used interchangeably in this study. This implies a clear and measurable presentation of objectives in budget allocations and reports and other elements of the budget cycle, as well as informing legislators, auditing institutions and the public about budget policy and budget execution related to the goals (UN Secretariat, 2020).

The author of this master's thesis opted for a qualitative case study research design to address their research questions. The thesis follows a descriptive-exploratory deductive approach. This means that it uses theory and previous research to guide the exploration of a topic, gaining insights along the way (Saunders et al., 2012).

This study hypothesises that studying various countries' experiences would help discover specific patterns in SDG budgeting and identify best practices and mistakes that can be avoided. Also, the underlying hypothesis is that since Nordic countries are at the top of the global sustainable development rankings (Sustainable Development Report, 2022), they are the most advanced in SDG budgeting, in particular Norway.

In order to look at changes happening in the budgetary systems of OECD countries, secondary data are used (mainly): reports by OECD, UN, EU, Voluntary National Reviews⁷, government documents etc.). In addition, in order to study in-depth two cases (Ukraine and Norway), semi-structured and structured interviews were conducted with representatives of these countries.

To explore forces behind government initiatives to introduce SDG budgeting, empirical evidence is analysed through the lens of institutional theory. Narayan (2014) notes that the interaction between institutional theory and budgeting in the implementation of sustainable development argues clear. Institutional theory is able to explain sustainability mainstreaming from different perspectives, including normative, regulatory and cultural institutions (Ball & Craig, 2010).

1.4. Outline of the thesis

This thesis is divided into seven chapters. The second chapter gives an overview of sustainability topics and current research in SDGs studies in the public sector. In the third chapter, relevant theoretical ideas are presented, namely institutional perspectives on changes in the budgeting process. Further, the fourth chapter explains and justifies the chosen methodology. Chapter five presents the results of data collection and analysis, which are discussed using the theoretical framework in the following chapter. Finally, the thesis concludes with a summary of conclusions, limitations, and suggestions for further research.

⁷ Voluntary National Review (throughout the whole paper – VNR)

II. LITERATURE REVIEW

The purpose of this chapter is to take a closer look at the previous literature to be used in the discussion of the findings. It starts with a comprehensive overview of sustainable development and UN initiatives and then focuses on SDG budgeting.

2.1. Sustainability: from historical roots to Agenda 2030

The formation of a global sustainable development strategy as a new paradigm for the development of society began more than a century ago⁸ (Caradonna, 2022). Subsequently, sustainability and sustainable development have become increasingly common in international forums and the texts of many international agreements. However, the idea of sustainable development is still not enshrined in legal instruments. There are now more than half a thousand definitions of the term “sustainable” (Young & Dhanda, 2013). According to Tavanti (2010), sustainability “has become one of the most ubiquitous, contested, and indispensable concepts of our time”.

2.1.1. The United Nations' involvement

The World Commission on Environment and Development⁹, established by the United Nations in 1983, raised the issue of sustainable development to a global level (UN, 1983). Then, in 1987, a lengthy process led by Norwegian Prime Minister Gro Harlem Brundland resulted in the WCED report *Our Common Future*¹⁰ (Caradonna, 2022). In this document appeared the first definition of the concept of sustainable development, which is now widely used in the world, as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (UNWCED, 1987, p. 41). Although, as noted by renowned American legal scholar Daniel Magraw, the definition does not have the status of an international legal norm, it has become so commonly used that it has gained semi-official status (Magraw & Hawke, 2007).

The publication of this Report and the further work of the WCED set the stage for the UN Conference, known as the Earth Summit, which was held in Rio de Janeiro, Brazil, in June 1992. Given the catastrophic global environmental situation, this conference made a historic decision to

⁸ The concept of sustainable development originated in Vernadsky's scientific work on the noosphere. He believed that society faced the question of the reorganisation of the biosphere in the interest of freely thinking of humanity as a single whole. He called this new state of the biosphere "noosphere". Vernadsky marked that the noosphere is a sphere of human thought. He believed that humanity, as a tremendous geological force, is facing remarkable opportunities, which man should use because he can and must, by his work and thought, reconstruct the sphere of his life, reconstruct it radically compared to what it was before. Vernadsky, V. I. (1945). *The Biosphere and the Noosphere*. *Scientific American*, 33(1), 1-12.

In 1972, the question of the limits of nature's capacity to sustain human civilisation at the present rate of population growth, production, pollution, and consumption of natural resources was raised in the report "The Limits to Growth. Report to the Club of Rome". Meadows, D. H., Randers, J., & Meadows, D. L. (2004). *Limits to Growth: The 30-Year Update*.

⁹ World Commission on Environment and Development (throughout the whole paper – WCED)

¹⁰ The report “Our Common Future” is also better known as the Brundland Report

change the course of the entire world community. The heads of government and leaders of the 179 countries attending the Earth Summit discussed and adopted Agenda 21. This action plan contained the concept of sustainable development and ways and mechanisms for its implementation around the world (Momtaz & Kabir, 2013).

Following this conference, the UN General Assembly established the UN Commission on Sustainable Development, which developed and published the Sustainable Development Indicators in 1996. The new concept of sustainable development systematically linked the three main components of societal development: economic, environmental, and social¹¹ (Purvis et al., 2019).

2.1.2. From the Millennium Development Goals to the Sustainable Development Goals

Since 2000, the global community has been dedicated to implementing the Sustainable Development Strategy. This initiative was established based on the UN Millennium Declaration, which was approved at the Millennium Summit in New York by all 189 UN member countries. The Declaration aimed to improve the quality of life for people worldwide while preserving the environment. The main focus was on developing economies and addressing the most pressing issues at the time, as outlined in the Millennium Development Goals¹² (UN, 2000, 2001). The programme was designed to run until 2015.

At the time, official development assistance was defined as almost the only mechanism for achieving the MDGs, which provides for developed countries to meet their international commitments to provide concessional financial and technical resources to support the sustainable development efforts of developing countries, including the achievement of the MDGs (UN, 2015b).

Upon completing the MDG programme, the question arose of developing new, more global goals for the world's future development (Hickmann et al., 2022).

The new global strategy, "Transforming our world: the 2030 Agenda for Sustainable Development", is the document that set new human development benchmarks, endorsed in September 2015 in New York at the UN Summit. This strategy identifies an ambitious new set of 17 Sustainable Development Goals and 169 targets to be met (UNGA, 2015). The new list of goals covers a wide range of issues relating to the economic, environmental, and social spheres of life and, unlike the previous UN Sustainable Development Agenda, focuses not only on developing countries but also on

¹¹ The economic component is characterised by economic growth rates, investments, innovations, etc.; the ecological component is characterised by applying environmentally safe, energy- and resource-saving technologies, which ensure optimal use of limited natural resources. Finally, the social part is characterised by the level and quality of life of the population and the involvement of society in the development and implementation of development policies of countries and territories (inclusiveness).

¹² Millennium Development Goals¹² (throughout the whole paper – MDGs). At the time, eight goals¹² which included 21 targets, each with corresponding indicators for the world, were identified: overcoming poverty; ensuring quality lifelong learning; ensuring gender equality; reducing child mortality; improving maternal health; limiting the spread of HIV/AIDS, malaria and other diseases; sustainable development of the environment; and a global partnership for development.

developed ones (Fukuda-Parr, 2016; Kumar et al., 2016). The overarching objective of the SDGs has been defined as transforming the world to meet human needs and demands for economic transformation while simultaneously aiming to protect the natural environment, ensure peace and realise human rights (UNGA, 2015).

2.1.3. Mechanism of UN Sustainable Development Goals implementation

Since SDGs encompass many complex and difficult-to-implement issues, they require the introduction of serious mechanisms to achieve them. Therefore, in formulating SDGs special attention is paid to the mechanisms for their implementation (governance, financial, institutional, legal, etc.) (Anita et al., 2022).

The primary mechanisms for implementing the SDGs are found under Goal 17¹³, which focuses solely on SDG implementation. At the same time, SDG implementation mechanisms are not limited to those under SDG 17. Almost every other Goal also contains some specific mechanisms specific to that Goal. On the one hand, this makes it easier to adapt the SDGs to national development strategies; conversely, it poses a challenge for national governments to develop/adapt mechanisms for achieving and implementing the SDGs in national legislation (Allen et al., 2020; Biermann et al., 2017).

Financial mechanisms play a significant role in achieving almost all the SDGs (Lagoarde-Segot, 2020). Therefore, the importance of their implementation is identified in virtually every SDG. For example, SDG 2 calls for investments in rural infrastructure development, research, and technology development to improve crop yields; SDG 3 emphasises the need to increase health financing to help leverage financial resources for the development and training of the health workforce in developing countries; SDG 17 calls for mobilising additional funding for developing countries from various sources. All the SDG implementation mechanisms envisaged in Agenda 2030 are presented in Appendix A.

2.2. Research streams in SDG literature

In recent years, the attention of researchers and the resulting array of literature around sustainable development and the UN Sustainable Development Goals have been striking minds. Nevertheless, it is possible to group all the studies of recent years into several main research streams.

2.2.1. Importance of SDGs for the public sector

The public sector is a crucial actor in the successful implementation of the 2030 Agenda's SDGs (Soberón et al., 2020). Although the wording of the SDGs refers to different levels of commitment,

¹³ Goal 17: Strengthen the means to achieve sustainable development and revitalise the Global Partnership for Sustainable Development

public governance is ubiquitous in the SDGs, and their implementation is highly dependent on the public administration system and the policies, strategies or measures used (Bouckaert et al., 2016).

In recent years, therefore, the SDGs have been at the heart of the public administration literature (Bisogno et al., 2023). Some researchers focus on the linkages between public service, central and local governance and achieving SDGs (Abhayawansa et al., 2021; Jackson, 2020; Meuleman, 2021; Reddy, 2016). Moreover, some of the current articles deal with funding issues in the context of existing SDG-related financing and investing levels, possible mechanisms and critical challenges (Barua, 2020; Bouckaert et al., 2016; Lagoarde-Segot, 2020; Mawdsley, 2018). Most of the studies published to date contain theoretical reflections on this topic, and only a few empirical studies address the issue (Bisogno et al., 2023).

However, the main task of the public sector is to support the implementation of the SDGs through the public budget and to monitor and review the progress made towards the goals and targets of the SDGs (UN, 2015c; UN Habitat, 2018; UNDP, 2016). It is claimed that the implementation of all SDGs will “test the effectiveness of the public sector, which is interfaced between the politicians and those in direct management of its administration” (Jackson, 2020, p. 4). Therefore, an overarching strategy for integrating the SDGs into the national budget is essential, as it will link the SDGs to the mandates of ministries of finance for their implementation and their instruments (Meuleman, 2021).

2.2.2. Adapting global ambitions to national circumstances and priorities

To effectively implement the SDGs, countries should establish a foundation of evidence to guide their actions (Allen et al., 2019). Unfortunately, although the goals contain targets and objectives, lots of suggested indicators lack comprehensive; some of them are too narrow or streamlined to be relevant, for some, there are not even agreed on statistical definitions (Schmidt-Traub, 2018; Schmidt-traub et al., 2017). This has created a big gap in the scientific community regarding how progress towards the SDGs can be tracked.

Some researchers study general methods and metrics to measure progress towards UN goals (e.g., Bidarbakhtnia, 2020; Estoque, 2020; Fukuda-Parr & McNeill, 2019; Giles-Corti et al., 2020; Huan et al., 2021; Janoušková et al., 2018; Lafortune et al., 2020; Miola & Schiltz, 2019; Reyers et al., 2017; Schmidt-traub et al., 2017).

Others assess the current situation of achieving all UN targets or specific SDGs in groups of countries or individual countries (e.g., Allen et al., 2020; Firoiu et al., 2019; Hametner & Kostetckaia, 2020; McArthur & Rasmussen, 2019; Rahman, 2021; Ricciolini et al., 2022; Silva Martinelli & Lindner, 2021).

An important offshoot of this variant of studies is an exploration of the potential for achievement by 2030 based on expert opinion or indicator trends (e.g., Allen et al., 2018; Gusmão Caiado et al., 2018; Ionescu et al., 2020; Kharas & McArthur, 2019; Moyer & Hedden, 2020).

To achieve the SDGs, it is important to effectively translate global goals into national policies, considering national circumstances (the country's initial position, ability to focus on all targets simultaneously, government priorities, and funding mechanism). However, this also raises the research question of whether all goals are equally crucial for all countries (Akenroye et al., 2018; Allen et al., 2019; Forestier et al., 2020). Meanwhile, the broad selectivity of objectives in national policymaking is a potential pitfall (Biermann et al., 2017).

The main conclusion of this stream of research is that monitoring progress on such an ambitious agenda requires a complex system of indicators and new approaches to measurement (Bidarbakhtnia, 2020). Measurement outcomes always depend on what is measured, who funds and conducts the measurements, how the data are compiled, interpreted and disseminated, how they are used for decision-making and programme execution, and how other measures and modes of information collection are superseded, as all these processes are linked to the specific orientation of institutions and policies, the outcomes they seek and the forms of knowledge they prefer (Fukuda-Parr & McNeill, 2019). Setting clear and specific targets adapted to the national context is integral to the implementation and measuring progress towards sustainable development (Bidarbakhtnia, 2020; Biermann et al., 2017). Without a practical approach, there is a risk that countries will also choose goals and values that are easy to achieve and fail to realise the full potential of the SDGs (Allen et al., 2019). Although the choice and management of indicators should only be a technical and objective issue, in practice, it is highly political (Lepenies et al., 2023).

2.2.3. Challenges of policy coherence for SDGs implementation

In one of his speeches, World Bank President James Wolfensohn showed how multi-faceted and complex the concept of development is: "building the roads, empowering the people, writing the laws, recognising the women, eliminating the corruption, educating the girls, building the banking systems, protecting the environment, inoculating the children" – all this and more is development" (Wolfensohn, 1998, p. 12). Moreover, he believes all development components have to be implemented in parallel and equally in all countries.

The 2030 Agenda stresses the interconnections and interactions between the SDGs, as well as the importance of implementing them as a coherent system (Nilsson, 2015; UN Environment Programme, 2016).

Achieving this agenda crucially relies on the ability of humanity to maximise synergies and resolve existing compromises between the SDGs (Kroll et al., 2019). The goals should not be viewed as separate entities but rather as interconnected 'cogs' that rely on and affect each other (Pradhan et al., 2017).

Researchers working on this area focus on identifying interdependencies, synergies and trade-offs between different SDGs (indicators or targets) and investigating the degree of compatibility of

goal attainment (e.g., Alcamo et al., 2020; Fuso Nerini et al., 2019; Hegre et al., 2020; Kroll et al., 2019; Lu et al., 2015; Mainali et al., 2018; McGowan et al., 2019; Miola & Schiltz, 2019; Nilsson et al., 2018; Pradhan et al., 2017; Pradhan et al., 2021; Yang et al., 2020; Zhao et al., 2021). The narrower focus of this type of research examines how the relationship between the SDGs has altered over time and how trade-offs can be successfully converted into synergies in the future (e.g., Amos & Lydgate, 2020; Fader et al., 2018; Kroll et al., 2019; Machingura & Lally, 2017; Philippidis et al., 2020).

In general, there is more synergy within and between goals than trade-offs (Kroll et al., 2019; Pradhan et al., 2017). However, the presence of a high degree of compromise casts significant doubt on the feasibility of achieving all the goals. According to Kroll et al. (2019), there are “notable synergies for SDGs 1, 3, 7, 8 and 9, while especially SDGs 11, 13, 14, 16, and 17 are likely to have notable trade-offs with the other goals going forward” (p. 9). These trade-offs can only be resolved if sustainable development policy strategies are coordinated and aligned across the goals under the Sustainable Development Goals (Fuso Nerini et al., 2018).

Similarly, studies show that the challenges in terms of foreseeable trade-offs and synergies are common to countries at different levels of development. However, there are significant challenges for low-income countries that will opt for, e.g. clean water (SDG 6), to the detriment of combating climate change (SDG 13) (Kroll et al., 2019).

2.2.4. SDGs and influence on the budgeting process

However, despite the rather extensive literature on SDGs and the possibility of achieving them by 2030, a limited number of studies have explored such issues as how SDGs are integrated into budgeting processes and national and sub-national budgets and budgetary allocations impact SDG performance. Nevertheless, the UN says the SDGs have to become part of the countries' policy frameworks in practice: "... if and when the SDGs become part of the countries' policy frameworks, such policy mainstreaming must be followed by the SDGs integration into the countries' budgetary frameworks" (UNDP, 2018, p. 7).

When it comes to research currents, there are two streams: the impact of budget allocations and indicators on SDG indicators and sustainable development in general (Guerrero & Castañeda, 2022; Sisto et al., 2020) and the usage of the SDGs and their indicators in the budgeting process (Hege & Brimont, 2018; Hege et al., 2019; Okitasari & Kandpal, 2022). In addition, the research on new approaches to budgeting, such as participatory budgeting, gender budgeting or "green" budgeting, can also be highlighted (e.g., Brezovar & Stanimirović, 2022; Cabannes, 2019; Elomaki & Ylostalo, 2021; Gunluk-Senesen, 2021; Khalifa & Scarparo, 2021; Vinogradova, 2021). The last strand of work examines the contribution of a particular type of budgeting to SDGs.

Hege et al. (2019) consider the range of options for using the SDGs in budgeting processes and the potential added value for implementing the SDGs. They also point out that to achieve the SDGs, they need to be integrated into policy planning at the state level and used in all stages of public policy formulation. The budget is precisely the productive element of national policy. "The way a state decides what to tax and levy charges on (revenue raising) and where to allocate those resources (expenditure) directly affects the achievement of the SDGs" (Hege et al., 2019, p. 424).

According to Hege et al. (2019) and a previous study by Hege & Brimont (2018), there are four ways that countries are using to embed the SDGs in their budgeting processes:

- i. Inclusion by ministries of qualitative and quantitative (less frequently) elements on SDG implementation in budget documents proposed to parliament.
- ii. Monitoring of the budget (budgetary visions) aligns with the SDGs (e.g., linking budget programmes to SDGs, budget tagging).
- iii. Using SDGs as a management and negotiation tool in project formulation to justify budget proposals and argue for additional funds;
- iv. Integration of SDGs in the budget execution and performance evaluation system.

According to their findings, the first two methods are predominantly used, but the latter is less so.

Similarly, Okitasari and Kandpal (2022) outline four strategies for SDG budgeting, noting that they are limited to the approaches reflected in the 2021 National Voluntary Reviews. The most popular approach is *SDG Budget Tagging*, reported by the majority of countries that submitted their VNRs in 2021. Including SDG tags in budget frameworks can assist countries in identifying development challenges, such as inadequate funding for particular goals (OECD, 2020). However, the effectiveness of this budgeting tool relies on how it is utilized - either by applying the SDG budget tagging method on a point-by-point basis or by identifying sustainable development objectives for a country in the medium-term (Hege & Brimont, 2018).

A second approach is integrating *SDGs into Budget Monitoring Systems* to track the link between budget lines and SDG progress. The following approach is *Calculating SDG Costs* to calculate the SDG financing gap in their potential budgets. SDG costs may or may not be part of SDG budgeting exercises. However, alignment between the two (especially SDG costing for the public sector) is essential for the SDG financing strategy (UNDP, 2020). A final option is *Integrating the SDGs into Local Budgets*, which only eight countries have declared.

Likewise, Okitasari and Kandpal (2022) have codified four suggestions for policymakers and financial administrators at the national and local levels to encourage dialogue and present budgeting measures for achieving the SDGs. First of all, it is necessary to identify budget methodologies and strategies. The second recommendation is to integrate SDG targets into programme budgets –

incorporating SDG targets into a budget programme can provide additional information to policymakers on the effectiveness and efficiency of budgetary interventions in achieving the SDGs. The next step is to develop an impact- or results-oriented budgeting mechanism aligned with the SDGs. Using SDG targets rather than goals is preferable to provide more relevant and targetable indicators. Moreover, indeed link SDG costing with investment through expenditure and fiscal space analysis to determine the magnitude of the SDG financing gap and avoid double counting investment needs using synergy accounting.

Hege and Brimont (2018) also question the benefits countries can gain from integrating the Goals into their national budget processes: increased budgetary coherence and improved accountability. The authors argue that trade-offs between the different SDGs (e.g. budget allocations for transport and climate programmes) make it impossible to assess budgetary coherence according to the SDGs. They also argue that introducing the SDGs will not improve accountability if the country already has enough other budget performance indicators.

The literature also raises the issue of the impact of budgetary allocations on SDG-related programmes with a vision of achieving them. For example, Sisto et al. (2020) statistically analysed the effects of budget allocations and indicators on SDG. The study found that about 25% of all budget programmes impact SDGs, with SDGs 11 and 15 having the most negligible impact and SDGs 1, 4, 7, 8 and 16 having the most impact.

According to Guerrero and Castañeda (2022), A 50% decrease in the budget has a greater impact on SDG gaps than a budget increase of the same percentage. In the cases of specific SDGs, increasing budgetary expenditure to the level of the fiscal boundary was not sufficient to close the SDG gap. There are also significant differences in the conditions for achieving the goals; sometimes, only an increase in funding is sufficient. In other cases, the SDGs can only be achieved if innovative micro-policies are implemented. "For instance, some environmental concerns such as clean air can be substantially ameliorated with a larger budget, while others (e.g. SDGs 14 and 15) require undertaking well-designed government programmes to shift the historical course of ineffective policies" (Guerrero & Castañeda, 2022, p. 1005).

Overall, researchers are calling attention to the role of the SDGs in the public sector. They emphasise the importance of adapting the goals and indicators to a national context, creating policies that consider how the goals interact, and including the SDGs in budgeting. The summary of the literature used in this thesis categorised due to identified research streams is presented in Appendix B.

III. THEORETICAL FRAMEWORK

This chapter aims to build a moderate theoretical foundation that will be used when discussing the findings.

3.1. Institutional perspectives and Changes in the budgeting process

In order to answer the question of how countries implement the SDGs in budgeting and how their chosen strategy can be justified, the institutional theory was chosen. The institutional approach is a set of methodological principles based on the inclusion of institutions as well as economic and non-economic (social, cultural, historical, etc.) factors in the analysis (Van Zanten & van Tulder, 2018).

According to Jepperson's definition, (1991, p. 145), institutions are "an organised, established procedure" which reflects a set of "standardised sequences of interaction". Institutions, from this perspective, are the product of specific actions taken to reproduce, change and destroy them. When organisations want to make changes or introduce something new, they have to integrate it through these social structures and institutionalise them. Institutional Theory (IT) provides insights into the relations between organisations, environments, and their responses to institutional processes, drawing attention to their external influences (Luz & Lavarda, 2021). IT allows researchers to analyse different issues in terms of how organisational practices develop and are implemented in different institutional environments (Battilana & D'Aunno, 2009; Henk, 2022). Thus, the institutional approach provides a very hands-on approach to discerning how institutions strive to meet what they perceive to be the expectations of the broader environment (Alsharari, 2020).

The budget and the budget process as a whole does not function in a vacuum and, therefore, should be studied as part of the organisational environment (which is often turbulent) in which it is created (Hansen et al., 2003). The institutional approach involves considering budgetary regulation as a dynamic system that is constantly improving and adapting to the main tasks of socio-economic development (Diamond, 2006).

3.1.1. Institutional changes

Thus, talking about changes in the budgeting process as part of the introduction of new elements, targeting, and approaches to strategic and annual plans, we are not talking about any one-off changes but changes in global approaches and visions – institutional changes (Alsharari, 2020). Institutional changes¹⁴ can be associated with changes in the model of economic development, economic strategy and economic policy implemented within the same economic system (Chang, 2011). The vector of IC lies along the lines of major social institutions: property rights, the role of the

¹⁴ Institutional changes (throughout the whole paper – IC)

state, its laws and regulations, the tax and judicial system, the 'rules of the game' in the market, types of economic activity and its various organisations (Engelstad et al., 2017).

The American economist D. North developed the concept of IC as a process of changing formal rules and informal relations (traditions, generally accepted norms of behaviour, and agreements reached between the participants of the transaction) (North, 1991). The sources of IC, according to North, are to be sought in the external environment, the accumulation of experience and knowledge, and the combining of these moments in the mental constructions of the actors. These institutional transformations also depend on the interaction of interest groups expressed by the state and its branches of government (North, 1990, 2016; North & Hancké, 2005).

According to Veblen, the main reason for IC is a discrepancy between the established institutions and the changed conditions of the external environment (Veblen, 2016). That is, it can be argued that the leading cause of institutional change is the increasing complexity of reality, development and change in the conditions under which society functions (Coccia, 2018).

Beunen and Patterson (2019) take the view that IC can be influenced by a wide range of both exogenous and endogenous factors and processes, among them discursive dynamics, actors, structural forces and events that are both 'internal' and 'external' to a particular institutional context. Empson et al. (2013) and Battilana and D'Aunno (2009) criticise neo-institutional theory for its primary focus on the impact of institutions on individual action but missing the focus on individuals and work itself. Their criticism is supported by Henk (2022), who argues that according to the neo-institutional approach, “individuals and organisations comply with institutional pressures without following their own interests or exercising their own agency” (p. 11).

Burns and Scapens (2000) call for more research that explains why and how financial management becomes what it is rather than looking at change as an outcome.

Burns and Vaivio (2001) further argue that what appears to be a change may be an illusion or a reformulation of previous practices and that practices, and that a distinction have to be made between normative claims of change and change that can be proven. Burns and Scapens (2000) also claims that existing institutions will always influence new practices and that changes based on existing practices are more accessible to implement than changes that challenge practices. They refer to three dichotomies, or conceptual oppositions, that classify and distinguish between different change processes (Figure 3.3).

National power structures can initiate institutional reforms or respond to societal or individual pressure through formal changes (Chavance, 2008). However, successfully implementing a formal change may require new ways of thinking. Suppose the processes of informal change lag behind the formal change processes. In that case, tensions may be introduced in the form of anxiety and resistance, possibly leading to the failure of the implementation. For example, suppose critical

individuals or groups have sufficient power by controlling resources required in the implementation process. In that case, they may be able to resist or subvert the change process (Burns & Scapens, 2000).

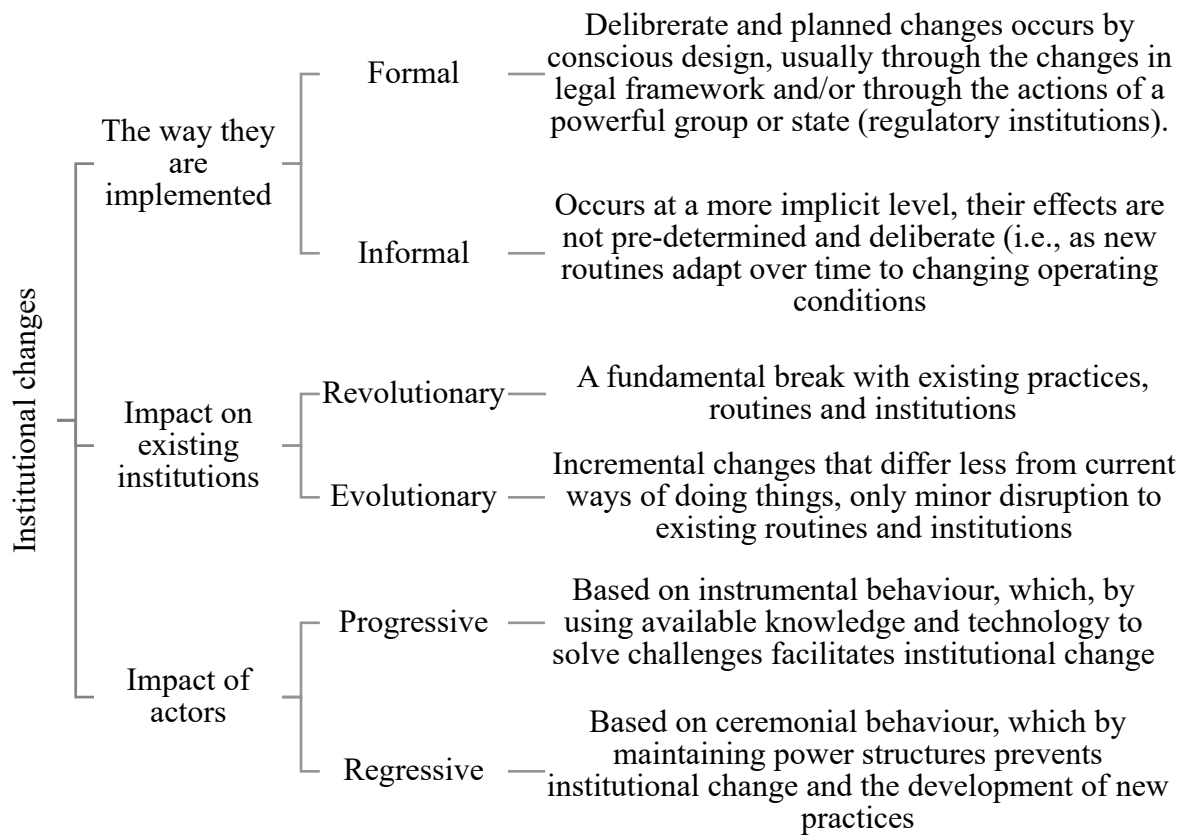


Figure 3.1. Dichotomies of change process (based on Burns & Scapens, 2000)

As new practices are shaped by existing institutions, not a particular content of the change, the strength and scale of the impact on existing institutions determine whether or not change will be considered revolutionary. Furthermore, it is not appropriate to perceive formal changes as exclusively revolutionary and informal changes as evolutionary. The former may remain firmly rooted in existing routines and institutions, while the latter may challenge existing institutions (Burns & Scapens, 2000).

According to Tool (1993 as cited in Burns & Scapens, 2000), ceremonial behaviour, which causes regressive change, arises from a value system that differentiates between people and maintains existing power structures. In contrast, instrumental behaviour arises from a value system that applies the best available knowledge and technology to solve problems and seeks to improve relationships, resulting in progressive change.

We will use the three dichotomies to discuss whether different aspects of implementing SDGs in public budgeting can be seen as a formal or informal change, revolutionary or evolutionary change and whether the actor's behaviour is of a progressive or regressive character. We then introduce institutional logic and institutional work to understand better the process and drivers of ICs and the role of actors in it.

3.1.2. Institutional logics

The conceptualisation of institutional change and variation in practice can be explored through institutional logics¹⁵ (Thornton et al., 2012). As Ezzamel et al. (2012), the idea of IL is “a way of understanding how actors’ selections are conditioned by specific frames of reference that inform the sensemaking, the vocabulary of motivation and the identities that actors bring to situations” (pp. 283-284).

IL is a particular set of cultural symbols, organisational principles, belief systems, and associated material practices that guide decision-making and give meaning to the social reality of actors in a particular field (Coule & Patmore, 2013; Ezzamel et al., 2012; Scott, 2008; Thornton & Ocasio, 2008; Thornton et al., 2012). IL provides 'organising principles' and 'guidelines for action' in institutions (Brown et al., 2012; Rao et al., 2003, p. 795). In this approach, society is perceived as a system of institutional logics that changes, competes and interacts (Ezzamel et al., 2012). The difference between the ceremonial and instrumental behaviour of actors in the process of change can be traced back to the impact of different logics on individuals and organisations in different contexts.

Meanwhile, conflicting or contradictory logics is often responsible for organisational processes, particularly change processes. ICs involve the abandonment of previously institutionalised practices and occur when the logics with which those practices were associated loses meaning and legitimacy (Brown et al., 2012). ICs occur as a "consequence of negotiations and contests over which logic, and thus the criteria by which organisational legitimacy is assessed, will dominate" (Suddaby & Greenwood, 2005, p. 36).

However, alongside competing logics, there are complementary ones (Henk, 2022), which “co-exist as layered realities...with particular circumstances or contexts calling forth behaviours and decisions” (Hartley, 2005, p. 29).

Although IL was initially perceived only as a 'macro-level' belief system, issuing external guidance to actors and deciding on strategies, organisational structures and practices, its implementation at the 'micro-level' allows us to study how actors apply different competing and complementary logics simultaneously (Henk, 2022; Ocasio et al., 2017).

Beunen and Patterson (2019) point out that when addressing institutional change in environmental governance, an extensive range of political and contextual factors must be taken into account, as well as a much wider range of actors and interactions between different policy sectors.

Consequently, the IL perspective provides an opportunity to explore the implementation of SDG budgeting through a change of logic at the "macro-level" and awareness of the need to achieve legitimacy through recommendations and agreements with major international organisations such as

¹⁵ Institutional logics (throughout the whole paper – IL)

the United Nations, the World Bank, the International Monetary Fund and European Union bodies (Jorge et al., 2023). At a “micro-level”, it is also possible to consider how different actors act/react in this process, with different logics that motivate their actions to change. For instance, Jorge et al. (2023) identify the state, the civil service and civil society as key institutional actors in the implementation of gender budgeting. In the change process, IL underlying actions of these actors collide, which «while competing, are to coexist and work successfully together” (p. 4).

IL helps identify different logics, views, and motives for institutional actors to move towards budgeting process changes to achieve the agenda they have pledged to fulfil. Competing and complementary logics concept will help me study why governments differ in their approaches.

3.1.3. Institutional work

Institutional work¹⁶ is complimentary to IL approaches and can explain how different logics compete and/or coexist (Bévort & Suddaby, 2015; Fuenfschilling & Truffer, 2016; Gidley & Palmer, 2021).

The concept of IW was proposed by Lawrence and Suddaby (2006) to explore the dynamic interaction between actors and institutional structures influencing institutional change and subsequently elaborated in a later paper (Lawrence et al., 2009). IW is described as “the purposeful activity of individuals and organisations in creating, maintaining and dismantling institutions” (Lawrence & Suddaby, 2006, p. 215).

The origins of IW lie in two strands of institutional theory: the role of agency and institutional change (Gidley & Palmer, 2021). As Suddaby, the traditional institutional view of institutions ‘suffers from a clear lack of nuance in how it constructs agency’ (Suddaby, 2016, p. 53). Thus, unlike other strands of institutionalism, IW does not focus on the results of intentional change, success or failure but on the efforts to bring about deliberate change, exploring the very actions that are more closely linked to the actual activities of human actors (Lawrence et al., 2009). “An institutional work highlights how and why actors work to interpret, translate, transpose, edit, and recombine institutions, and how those actions lead to unintended adaptations, mutations, and other institutional consequences” (Lawrence et al., 2011, p. 55).

Actions and institutional effects can be linked in different ways. Changes in institutional structures are strongly influenced by actors and their own views and perceptions of their role in these structures, in other words, their logic (Beunen & Patterson, 2019). The need for actors to be seen as legitimate in their institutional environment often determines their behaviour (Battilana & D'Aunno, 2009). In addition, IW takes into account the struggles of different efforts to bring about IC. It makes no assumptions about the goals for which the initiators are working (Beunen & Patterson, 2019).

¹⁶ Institutional work (throughout the whole paper – IW)

According to Lawrence and Suddaby (2006), there are different sets of practices through which actors can carry out the purposeful creation, maintenance, or destruction of institutional structures. The original categorisation included eighteen types of IW under three broad categories: nine for creation, six for maintenance and three for destruction. Also, in line with Lawrence and Suddaby (2006), “action which is aimed at changing the institutional order of an organisational field occurs within sets of institutionalised rules” (p. 220), so the creation of institutions is one of the boundaries of institutional changes.

This paper will discuss several forms of IW (Table 3.2).

*Table 3.1. Certain forms of institutional work
(adapted from Lawrence & Suddaby, 2006)*

Forms of institutional work	Definition	Key points
Advocacy	Mobilising political and normative support through direct and deliberate methods of social persuasion	A key element by which marginal actors initially acquire the legitimacy they may need to effect new institutions (lobbyism, political struggle). Permits actors to influence when and how institutional norms are perceived
Defining	Activities aimed at defining and establishing systems of rules which confer status or identity, define membership boundaries or create a status hierarchy in a particular area	The formalization of rule systems to construct definitional categories of compliance, establishing the parameters, standards of future or potential institutional structures and practices
Construction of identities	Defining the relationship between an actor and the field in which that actor operates	The actor whose identity is being constructed will often depend on others to sanction, formally or informally, that identity
Changing normative associations	Re-making the connections between sets of practices and the moral and cultural foundations for those practices	Reformulating of normative associations: to change established norms and frameworks, to look at existing practices from a different angle
Creation of regulatory networks	Constructing of interorganizational connections through which practices become normatively sanctioned and which form the relevant peer group with respect to compliance, monitoring and evaluation	Normative networks – the interorganizational connections through which practices become normatively sanctioned and which form the relevant peer group with respect to normative compliance, monitoring and evaluation Creating a new structure or proto-institution in parallel with existing institutional structures
Mimicry	Associating new practices with existing sets oftaken-for-granted practices, technologies and rules in order to ease adoption	The juxtaposition of old and new templates can simultaneously make the new structure understandable and accessible, while pointing to potential problems or shortcomings of past practices

Lawrence et al. (2009) link the phenomenon of institutional work to critical factors such as accomplishment, unintended consequences, intentionality, and effort. «Institutional work aimed at creating institutions may create institutions, but it might also fail to do so; it might affect unanticipated institutions in unintended ways, including disrupting those institutions or creating ones very different from those originally conceived of by the actors involved» (p. 11). At the same time, Beunen and Patterson (2019) argue that institutional structures are influenced not only by purposeful actions but also by non-targeted actions and unconscious behaviour. In addition, in some cases, it is difficult or impossible even to understand the real intentions of the actor or to identify what influences more purposeful actions or certain internal and external factors.

We will look at changes in the budgetary processes of different countries in terms of the institutional work that has been done to discuss which forms are more successful in changing strategic and budgetary planning and budgeting in general.

The theoretical model designed to discuss empirical findings further is presented in Figure 3.4.

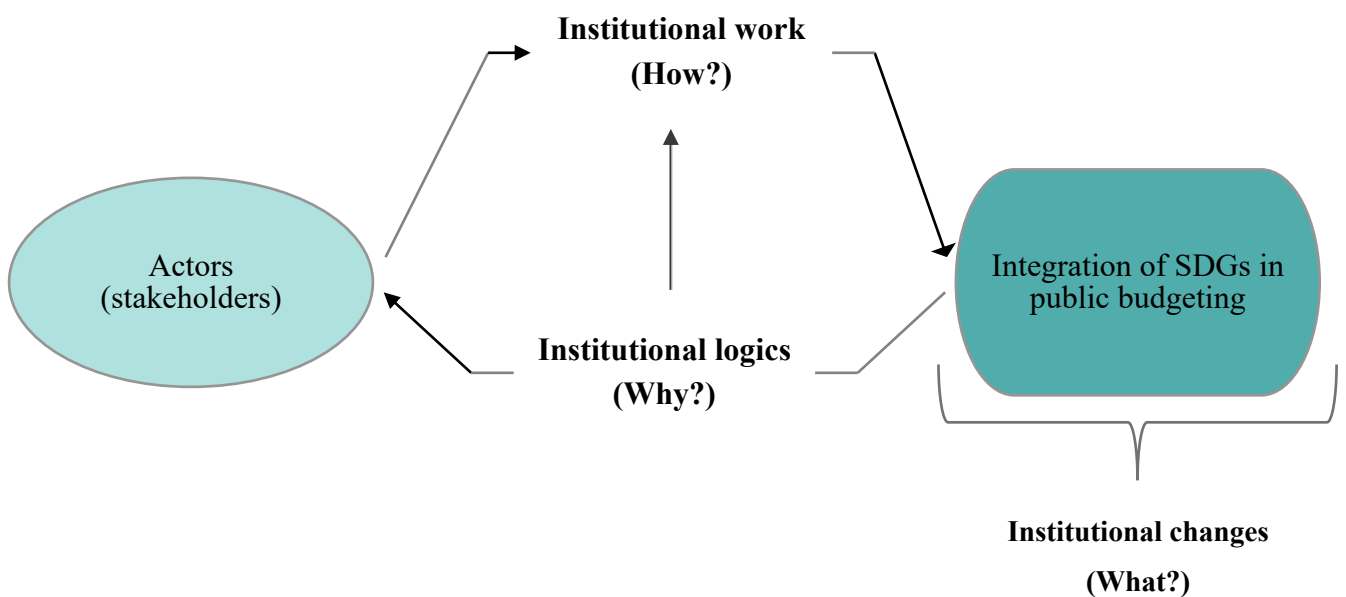


Figure 3.2. Illustration of the combination of theoretical streams in the framework developed by the author

IV. METHODOLOGY

This chapter discusses the methodological approach used to answer the research question in this thesis.

Saunders et al. (2007) developed a research onion which reveals the steps for developing an effective research methodology. The starting point of the research is the definition of the research philosophy. Then an appropriate research approach is determined, a research strategy is adopted, and a time horizon is determined. The fifth step is the stage in which the data collection methodology is determined. All the layers of the research onion are interrelated and interdependent. Thus, the choice of methodology should be systematically approached, like peeling an onion, starting with the uppermost layer and moving towards the middle.

During the study's progress, I transformed research questions and faced with data collection challenges, which led me to return to the literature and theory several times during and after gathering information. Thus, the process of this research can be referred to as a spiral, which involves moving back and forth between research phases and combines the two approaches of "research before theory" and "theory before research" models (Berg & Lune, 2012).

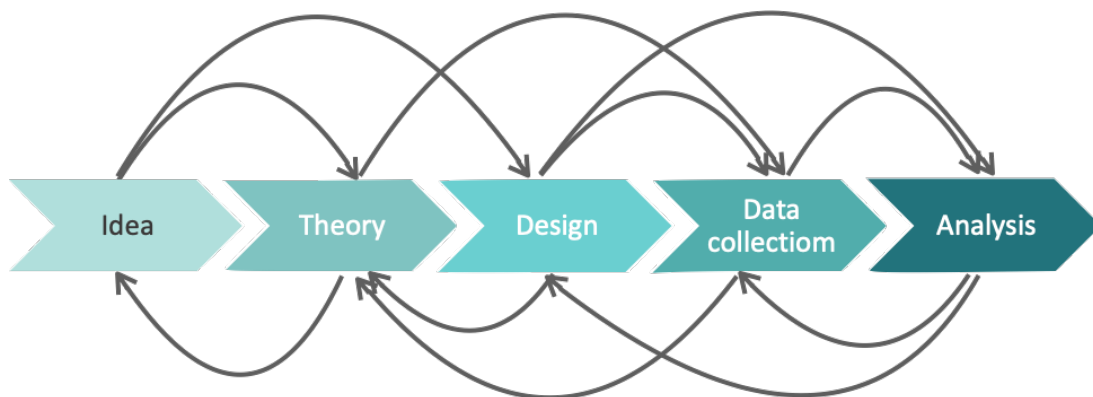


Figure 4.1 A spiralling research approach (Berg & Lune, 2012, p. 25)

Thus, this chapter discusses my definitive philosophical assumptions, research design, data collection and analysis methods, and the ethics and quality of research design. Below there is an illustration of the methodology of this study in the form of a research bow (Figure 4.2).

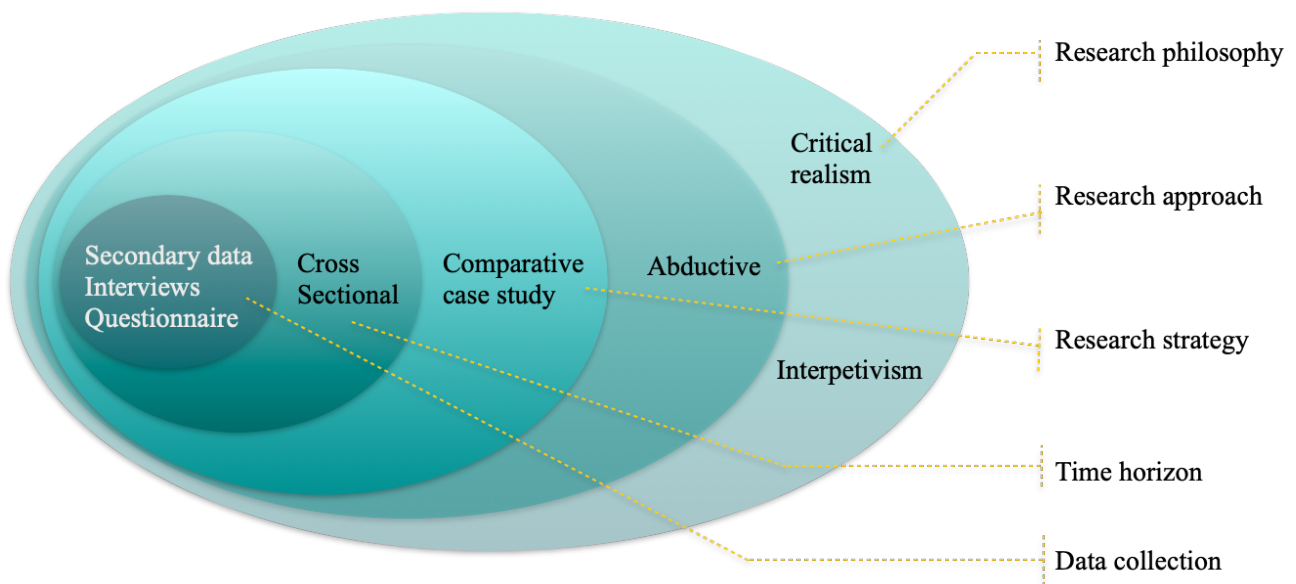


Figure 4.2. Illustration of the research project methodology (based on Saunders et al., 2012)

4.1. Research philosophy

The paradigm of scientific investigation helps define the philosophy of scientific research (Žukauskas, 2018). According to Collis and Hussey (2014), “a research paradigm is a framework that guides how research should be conducted, based on people’s philosophies and their assumptions about the world and the nature of knowledge” (p. 43).

I consider my research at the intersection of interpretivism and critical realism since defining a pure philosophical position is rather challenging.

Interpretivism (or, as some scholars call it, *constructivism*) assumes that social reality is in our consciousness and is subjective and multiple. And therefore, it is influenced by the very act of investigating it (Collis & Hussey, 2014). It seeks to explore the complexities of social phenomena by achieving an empathic understanding of how research subjects see the world based on the results of a relatively small sample. The goal of interpretivism research is to create a new, richer insight and interpretative understanding of social worlds and contexts (Bryman & Bell, 2011, p. 16; Saunders et al., 2012, p. 137).

Realism emerged during the wars of positivism and interpretivism, focusing on reality and beliefs existing in a particular environment. *Critical realism* sees the world as theoretically grounded but not theoretically determined and maintains a strongly realist and critical core (Mingers, 2008). The theories that help us approximate reality, that is, identify the causal mechanisms that drive social events, activities, or phenomena, are chosen and shaped by rational judgment about these social events (Fletcher, 2017).

The "critical" aspect is that we should be required of the world around us and not take everything as a one-sided truth. From this perspective, it is essential to investigate aspects of the

SDGs, whether they are unambiguous for different countries, whether the same indicators can be used, and how the experience of another country can be adapted, if possible. Also, critical realism focuses on change, such as rhetoric versus reality. In my case, it is essential to examine what countries declare and what they implement. In addition, according to Ackroyd and Fleetwood (2000), critical realism assumes the existence of different entities which are independent of us and any investigation into them. By the same token, the term "social actors" is fundamental for interpretivism. Thus, using institutional logics and institutional work as a theoretical basis, we can consider how different social actors can interpret a single term, conveniently done using the interpretivism paradigm.

Philosophical paradigms are based on the philosophical assumptions of ontology and epistemology, which, according to Easterby-Smith et al. (2018), are central to the debate among philosophers.

Ontology concerns the nature of reality and being and our presuppositions about reality, i.e., whether it is objective or subjective (Hatch & Hatch, 2018), whilst *epistemology* concerns theories of cognition and helps researchers understand the best ways to know the nature of the knowledge and elucidate its limits, origin, structure, methods, and ways of obtaining, validating, and adjusting (Wiersma, 2000).

Epistemology and ontology are closely related because the answers to the questions posed by the former depend on the latter's assumptions about the nature of reality and, in turn, help to create them (Žukauskas, 2018).

The ontological assumption of this study is that reality is subjective and that I cannot infer an exclusive 'reality' solely from my empirical observations. Furthermore, I consider the existence of multiple competing and complementary logics of social actors and institutions, highlighting the absence of a single reality. Also, I adopt Mingers's perspective (2008) that "we can never have pure unmediated access to this domain and thus that our knowledge is always provisional and subject to change" and consequently "there is always an element of consensus about truth claims" (p. 69).

Thus, the epistemological assumption is that since we do not have direct knowledge of reality, there is no absolute truth or reality against which the findings can be compared (Maxwell, 1992). In interpretivism research, beliefs determine what counts as facts (Collis & Hussey, 2014). In addition, since social systems are inherently interactive and open, prone to constant change and influenced by different factors, the creation of knowledge focuses on explaining observations in terms of theory rather than predicting causal relationships (Iermolenko, 2018). Similarly, given that processes and phenomena change over time and depending on their context, I am close to Maxwell (1992) that "understanding is a more fundamental concept for qualitative research than validity" (p. 281).

4.2. Research design

According to Saunders et al. (2019), once the first two outer rings of the research onion have been resolved, one can move on to the second level of decisions – the postulation of research design, which is the methodological choices, research strategy, and time horizon.

In line with chosen research philosophy and epistemological assumptions, the research approach adopted for this study is multimethod qualitative and abductive.

Qualitative research is associated with an interpretive philosophy as well as may also be used within realist and pragmatist philosophies (Saunders et al., 2012, p. 163). This research method is used to examine the nature of phenomena to answer why something is observed (not observed), evaluate complex multi-component interventions, and focus on improving the intervention (Busetto et al., 2020). Qualitative research enables tracking and studying, and understanding the intervention, phenomenon or changes in a particular context in a natural setting with high involvement in the experience gaining new insights and shedding new light on it (Sargeant, 2012; Williams, 2007). For these reasons, a qualitative research method was chosen as the best suited for answering the posed research question.

A multi-method qualitative study involving document analysis and interviews was chosen as a combination of different methods of data collection and analysis can lead to a much more holistic view of the research topic and lead to a more rounded piece of research (Heath & Devine, 1999) “because each method reveals different aspects of empirical reality” (Patton, 1999, p. 1192).

An important question regarding the design of a research project is the choice of research approaches to theory development (Saunders et al., 2012, p. 1192). Building on these three forms of reasoning, deduction, induction, and abduction are distinguished. The abductive approach uses the previously mentioned spiral approach, effectively combining deduction and induction (Suddaby, 2006). Maanen et al. (2007) note that deduction and induction complement abduction as a logic for testing plausible theories. Saunders et al. (2012) also note that the abductive approach is effective when although there is quite a lot of information about a topic in one context, much less in the context in which you are doing the research. These considerations were decisive in choosing an abductive approach to this study.

Saunders et al. (2012) also emphasise that it is crucial to recognise the aim of the research. Therefore, I have applied a comparative case study strategy with the exploratory research design with descriptive elements in this research.

Exploratory research is used to study a phenomenon that is not clearly defined (Mitchell & Jolley, 2007). An exploratory study is precious if an understanding of a problem needs to be clarified, for example, if there is no certainty about the exact nature of the problem (Saunders et al., 2012). *Descriptive* research aims to generalise the characteristics of the social object under study and obtain

a coherent, consistent description of the phenomenon and process, its structural components and qualitative features. Descriptions in research should be seen as a means to an end and not an end in itself, i.e. it, precedes explanation (Saunders et al., 2012). This is the nature of my study. First, we look at the SDGs' general characteristics, then we move on to exploring SDG budgeting.

A *case study* approach allows in-depth, multi-faceted exploration of a research topic or phenomenon in its context or in several real-world contexts (Crowe et al., 2011; Saunders et al., 2019; Yin & Yin, 2018). According to Yin and Yin (2018), “the distinctive need for case studies arises out of the desire to understand complex social phenomena”. Moreover, the case study strategy has a significant ability to generate answers to the "what?", "how?" and "why?" questions (Saunders et al., 2012). A case study strategy can include either single or multiple-case studies with a comparative case study as a distinctive form of later (Yin & Yin, 2018). Comparative studies allow a fuller clarification of both the nature of the mechanism and the range of its variations. The idea behind such case studies is to examine and compare several examples that are similar in some respects but demonstrate differences in the mechanism or context under study (Ackroyd, 2009).

Ukraine and Norway are the two prominent cases in the research process. Ukraine was initially the subject of direct interest. First, before Russia's full-scale invasion of Ukraine, Ukraine was actively supporting the implementation of the 2030 Agenda for Sustainable Development and was formally progressing towards the Goals. Second, and most importantly, in the post-war reconstruction of Ukraine, the SDGs can be used as a benchmark to build a new Ukraine. Ukraine's post-war reconstruction offers an exceptional opportunity to modernise the country's economy and implement structural reforms radically. Norway was chosen as an example of one of the most successful approaches to implementing the SDGs in public planning based on an analysis of secondary sources. Furthermore, it is interesting to trace the existence and conflict of two logics - post-Soviet (Ukraine) and Western (Norway).

In terms of time horizon, this research is cross-sectional, involving the study of a particular phenomenon at a specific time.

4.3. Data collection and analysis

The third level of decisions, i.e., the inner core of the research onion, is tactics that include data collection and analysis aspects (Saunders et al., 2019).

4.3.1. Data sources

As mentioned above, a qualitative research methodology was chosen for this study. As a rule, qualitative data comes from accounts of what research participants said or did; for example, interview notes and transcripts, written records of observations, as well as images, videos, and documents (e.g., reports) (Saunders et al., 2012). Research projects may propose to use either primary data or

secondary data sources. Despite a preference for the use of primary data, in economic and financial research, the use of secondary data can lead to the identification of new relationships and patterns in existing data (Easterby-Smith et al., 2018). Both primary and secondary data sources have been utilised in this research project.

Secondary data

Secondary data are sources of information created by someone for a specific purpose other than this study but which may be relevant to it (Easterby-Smith et al., 2018). Since this study's initial source of information was secondary information, I believe it is appropriate to start there. Secondary data can provide some insight into the context of the research topic or historical perspective (Easterby-Smith et al., 2018). In addition, it can be the main source of answers to a research question concerning national or international comparisons (Saunders et al., 2012).

In this study, secondary information was used for several purposes. Much of the secondary information was used to explore the Ukrainian context¹⁷, the general understanding of the situation regarding the role of the SDGs in state and budget planning in Ukraine as of 24 February 2022¹⁸ and the attitude of politicians, officials and experts towards the role of the SDGs in the post-war reconstruction of Ukraine. This included official government documents, laws, statistics, press releases provided by the website of the Cabinet of Ministers, Ministry of Finance, Parliament, State statistics service, and project reports of the budget tagging of the Ukrainian budget system with SDGs developed within the framework of a joint programme with UNDP. In addition, transcripts of parliamentary committee meetings, speeches by politicians, interviews and speeches by politicians, and articles by experts in journals and other publications on the subject have also been used.

Secondly, the secondary information was of great benefit when studying the experiences of the OECD countries. In this case, reports by the European Sustainable Development Network (ESDN), European Parliament, OECD, and national VNRs were mainly used. Government documents, laws and news on Norwegian governmental web portals were also analysed to understand the Norwegian experience better and to compose more specific interview questions.

Also, reports from the OECD, the European Union, the UN, the UN Department of Economic and Social Affairs (UN DESA) and the UNDP were used to examine proposals, advice and recommendations from international organisations on incorporating the SDGs into national budgeting.

Primary data

An important step, and the most difficult part of the study, was collecting primary information.

¹⁷ The predominant use of secondary information was a forced measure, due to the difficulty of conducting in-depth interviews because of the full-scale war.

¹⁸ 24 February 2022 was the start of the Russian Federation's full-scale invasion of Ukraine.

Due to the difficulties of collecting primary information in Ukraine, the research sub-questions and the research design were reformulated several times. Ultimately, it was possible to agree on structured and semi-structured interviews. Structured interviews use questionnaires based on a predetermined, "standardised", or identical set of questions. In a descriptive study, structured interviews can be used as a means to identify general patterns (Saunders et al., 2012). This type of interview, or rather it could be called a survey, was conducted among employees of the Ministry of Finance¹⁹, the Court of Accounts and the Institute for Strategic Research on the Ukrainian side. The interview guide was compiled in a Google form and distributed to the deputy minister-heads of departments and chief specialists of the respective authorities. The informants were also asked to share the questionnaire with their colleagues who could provide qualified answers. In this case, the snowball sampling method was used, i.e. the study starts with people who meet the criteria for inclusion in the research, and then they are asked to recommend other people who might also qualify (Easterby-Smith et al., 2018). It was also possible to get more detailed answers from some informants via email.

As a graduate student, it was quite a challenge for me to develop the right questions. Initially, I was preparing for a semi-structured interview as more relevant to this research. In semi-structured interviews, the researcher does not have a rigid list and order of questions but rather a list of topics and perhaps some key questions that need to be covered. In addition, there is the opportunity to ask additional, clarifying questions and to develop the discussion (Saunders et al., 2012).

But due to objective circumstances, it was forced to turn mainly to a structured interview guide with Ukrainian representatives. It was reviewed and refined based on supervisor feedback before being sent to the interviewees. At the same time, a semi-structured interview was conducted using Microsoft Teams with a Norwegian government representative. Interview guidelines, as well as a list of interviewees, can be found in appendices C, D, and E, respectively.

All answers to questions from representatives of the Ukrainian side were received in writing. The interviews with the representative of the Norwegian side was recorded with permission and later carefully transcribed.

4.3.2. Data analysis

Data collection and analysis in qualitative research are interrelated and interactive processes (Saunders et al., 2012). Also, according to Saunders et al. (2012), analysis of large amounts of data is more efficient if this data is fragmented by coding, which means categorising data with similar meanings.

¹⁹ Ministry of Finance (throughout the whole paper – MoF)

The coding of information can take place using a deductive approach, where the codes are almost all predetermined and taken from the literature, or using codes derived from data collected from informants, which is an inductive approach (Easterby-Smith et al., 2018). This study used a combination of these approaches: the codes were theory-driven and data-driven.

Further research work was based on triangulation and cross-case analysis. Triangulation involves combining several methods or data sources in a qualitative study to achieve a comprehensive understanding of a phenomenon (Carter et al., 2014; Patton, 1999). Three of the four types of triangulation were used in this study: method triangulation, theory triangulation, and data source triangulation. Methodological triangulation is about testing the consistency of findings from different data collection methods, i.e., the use of surveys, interviews and documents and reports. The utility of institutional logic and institutional work to interpret the data in a set represents triangulation theory. And the comparison of several data sources (i.e., interviews conducted by the researcher and published in the media and official documents and reports) allowed the data to be triangulated.

According to Khan and VanWynsberghe (2008), “cross-case analysis is a research method that facilitates the comparison of commonalities and differences in the events, activities, and processes that are the units of analyses in case studies” (p. 2). This approach was used to deal with both primary and secondary data. In the case of interviews, interviewees' answers were analysed and cross-checked to indicate similarities, differences and linkages in their perceptions of SDG budgeting. Also, as a result of the cross-case analysis of information on SDG budgeting in the OECD countries, a classification of countries according to their level of involvement in the process was made.

4.4. Research quality: validity, reliability and ethics

The quality of research is one of the pillars of good research design. In this context, the terms reliability and validity are the most common for its evaluation (Saunders et al., 2012). Validity is the relevance of the results of a study, while reliability is the extent to which the results are repeatable, in other words, whether the same results would be obtained if the study were repeated by another researcher (Saunders et al., 2012).

The use of triangulation is one way of increasing the validity of a given study. Since research that relies solely on one method is more prone to errors associated with that specific approach. In contrast, studies that incorporate multiple methods using diverse types of data are less susceptible to these types of mistakes and benefit from cross-data validation checks (Patton, 1999). It is important to note, however, that obtaining slightly different results from different types of data should not be seen as weakening the validity of the results but rather as providing opportunities to understand better the relationship between the research approach and the phenomenon being studied (Patton, 1999).

The reliability of the study, in turn, depends on how reliable the measurement methods were, how well the study participants were selected, how well the data collection procedures were designed, and the accuracy of data analysis and interpretation (Saunders et al., 2012). To ensure the study's credibility, the questionnaire informants and interviewees were chosen from people who are either directly involved in public administration and/or budgeting processes in Ukraine or Norway or are researchers in this field. In addition, laws, official documents, websites, reports from international organisations and VNRs submitted by countries were used as secondary sources.

Equally important is the ethical issue of research, especially when it involves people (Saunders et al., 2012). Ethics is the observance of moral and ethical behaviour during research, which includes obtaining the consent of research participants, fairness in selecting participants, respect for data confidentiality, use of the safest possible methods and procedures, and other ethical issues. Regarding the ethical aspect, I assure you that the research process is carried out fairly without breaching any ethical standards. From the beginning of my correspondence with potential interviewees, I emailed the interviewees about who I am, what I do, what my research is about, why I want to talk to them and what we will discuss and guaranteed that I would not use their personal information. At the beginning of the interview, I asked permission to audio record the interview and one more time assured that the personal details would not be mentioned in any way in the work. Furthermore, when setting up a Google form to receive the questions, the autosave email address function was disabled, and the survey was anonymous. As in questionnaire surveys and interviews, anonymity and confidentiality can contribute to a higher response rate, greater freedom of expression and greater honesty (Collis & Hussey, 2014). Thus, this study will not provide personal information about interviewees to ensure anonymity.

V. EMPIRICAL FINDINGS

This chapter presents the main findings from the data analysis. The findings are separated into relevant paragraphs based on the three research sub-questions. To start with, the background information about public budgeting in Ukraine and the process of adopting and implementing the SDGs is presented. Then I provide information on the prospect of implementing SDG budgeting in Ukraine and the experience of other countries in incorporating SDGs in their budgets. Interview quotations are used to substantiate the findings when the results are presented. Finally, the findings are discussed against literature and theory in the next chapter.

5.1. Current state of implementing SDGs in Ukraine

5.1.1. Empirical background

Ukraine's journey of rethinking social development priorities began at the beginning of the 21st century with its active participation in the MDG programme. In 2003, Ukraine was the first country in the post-Soviet space to adapt the global MDGs to its national specifics and set national goals and targets (*Millennium Development Goals. Ukraine: 2000-2015*, 2015).

In 2015, Ukraine joined the global process of achieving the SDGs with other UN member states (Government portal, n.d.). The first step in implementing the SDGs in Ukraine was the adaptation of the SDGs to the specificities of Ukrainian development. In 2017, the Government presented the National Report "Sustainable Development Goals: Ukraine", which emphasises the inclusive process of adaptation of the SDGs based on the principle of "leave no one behind" (Ministry of Economic Development and Trade of Ukraine, 2017). According to it, each global goal was considered in the context of national development and 86 national targets and 172 national indicators for their achievement were identified. In 2019, the Cabinet of Ministers of Ukraine expanded the list of indicators to 183 (Cabinet of ministers of Ukraine, 2019). In the context of these indicators, data is collected to monitor the implementation of the SDGs, disaggregated, and the disposers of the relevant information and deadlines for their delivery are defined. However, only 89 of them are purely national indicators, the rest are either close to global indicators in essence (72) or are actually global indicators (22) (*Sustainable Development Goals Voluntary National Review: Ukraine*, 2020). However, out of 183 indicators, only 106 have target values, and 20 indicators have no data at all (State Statistics Service of Ukraine, 2019).

One of the essential documents that define Ukraine's strategic steps is the Association Agreement between Ukraine, on the one hand, and the European Union, the European Atomic Energy Community and their Member States, on the other hand. According to the analysis of UNDP experts, the policy areas and objectives envisaged in the Association Agreement fully reflect all 17 Sustainable Development Goals (Figure 5.1) (UNDP, 2022d). Thus, Ukraine is called upon also to meet the

targets of the 2030 SDGs not only because it decided to implement the goals in its legislation and budgeting but also because of the Association Agreement.

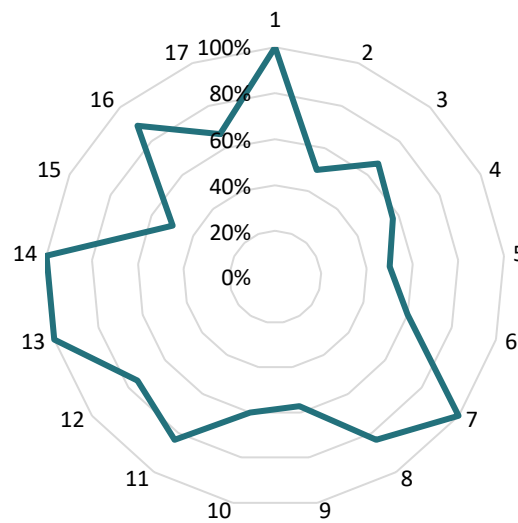


Figure 5.1. Comparison of targets in the Association Agreement between Ukraine and the EU Association Agreement with the Sustainable Development Goals (% of overlap in SDG targets) (UNDP, 2022d)

5.1.2. Implementation of the SDGs in strategic documents

Support for ensuring the SDGs and the results of their adaptation to the Ukrainian context, along with the commitment to comply with all 17 SDGs, was enshrined in the Presidential Decree of 30 September 2019, "On the Sustainable Development Goals of Ukraine for the period up to 2030".

The presidential decree states that “*the Sustainable Development Goals of Ukraine for the period up to 2030 are the guidelines for the development of draft forecast and programme documents, draft regulations to ensure a balance between the economic, social and environmental dimensions of Ukraine's sustainable development*” (Decree of the President of Ukraine, 2019).

In this regard, the government declares that most of the 86 targets are considered in one form or another in national strategic documents, including government priority action plans, various sectoral strategies, and targeted sectoral development programmes. Thus, according to the VNR 2020, 17 goals and 86 national SDG targets are incorporated into 162 regulatory acts of the Government, with 1394 tasks and 4296 measures set out in these acts aimed at implementing the goals and targets.

For example, taken into account the SDGs of Ukraine until 2030, the National Economic Strategy until 2030, the State Regional Development Strategy for 2021-2027, the Energy Strategy of Ukraine until 2035, Human development strategies for 2021-2023 and the Resolution of the Cabinet of Ministers of Ukraine on preventing and combating domestic violence and abuse have been developed. The government has considered the greatest number of tasks in achieving sustainable development in the areas of social protection, economic development and the environment.

At the same time, the SDGs are only sometimes directly addressed in the government's relevant strategic and programme documents. For example, several strategies do not directly refer to the SDGs. However, they contain measures that will help achieve specific goals (e.g., the Maritime Doctrine of Ukraine until 2035, the National Security Strategy of Ukraine, and the National Environmental Action Plan until 2025).

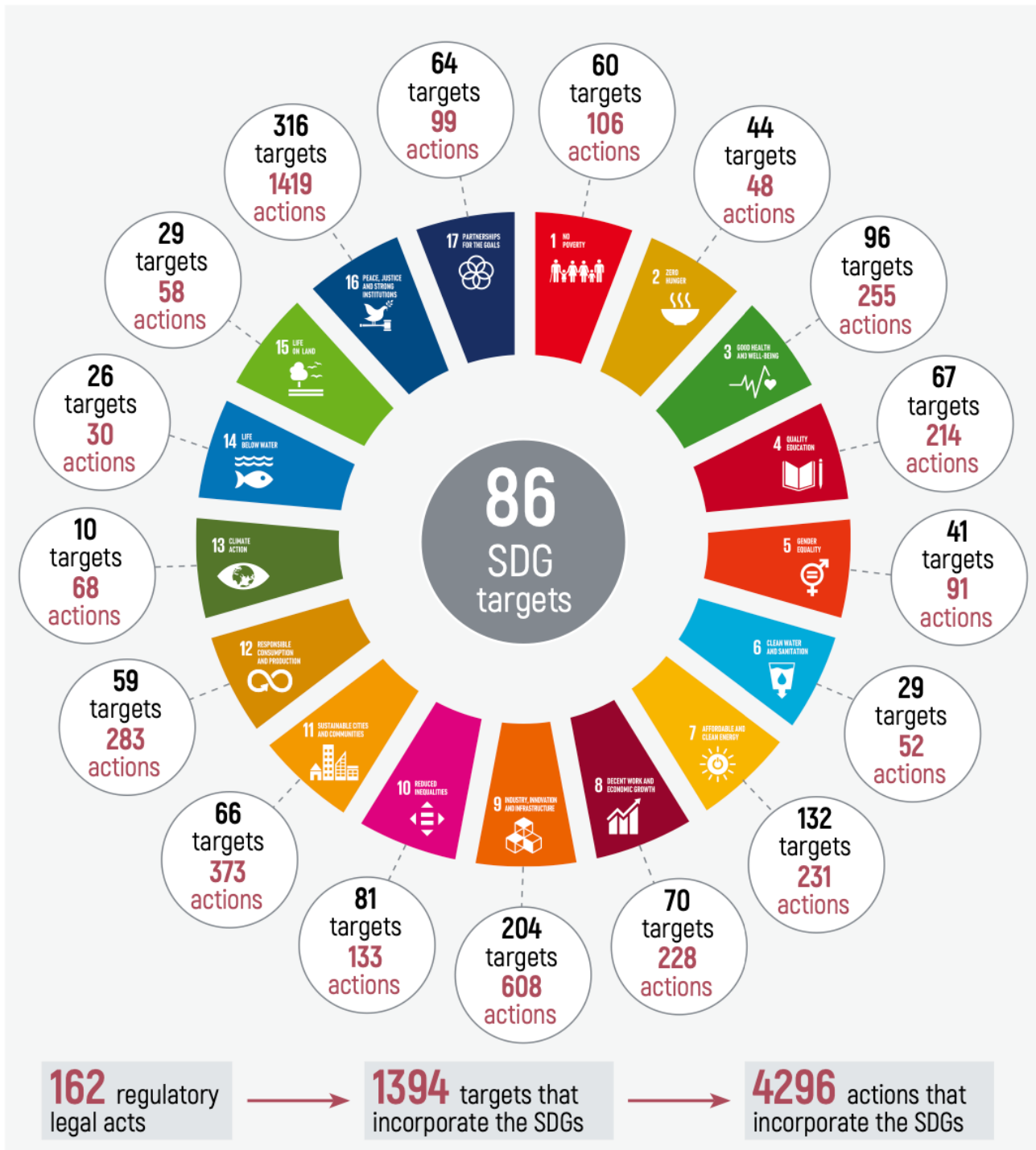


Figure 5.2. The extent of the SDGs incorporation into strategic planning documents (Sustainable Development Goals Voluntary National Review: Ukraine, 2020)

In contrast, the mission of the National Economic Strategy until 2030 clearly defines the need to consider SDGs. And in Area 20, "Quality of Life", the strategic goals include implementing all or

some national targets for most of the SDGs but lack a clear definition of specific tasks and target indicators.

UN experts also noted several problems associated with such a large number of strategic documents, including the lack of explicit coordination of efforts to achieve goals and objectives, a discrete rather than systematic approach to policy-making, and the dispersion of financial, material and human resources (*Sustainable Development Goals Voluntary National Review: Ukraine, 2020*).

However, merely including goals and objectives in state strategic documents does not guarantee their implementation. For example, in 2017, the Institute for Social & Economic Studies analysed 35 state strategic documents that included medium-term plans, objectives, and targets. Most of the analysed strategies were designed for the period up to 2020 (Gorokhovets et al., 2017). Among the observations was the lack of implementation plans for the strategies and the absence of approved target values for indicators and deadlines. UN experts also noted that most state strategic documents did not have and did not have real, financially supported plans for their implementation (*Sustainable Development Goals Voluntary National Review: Ukraine, 2020*; UNDP, 2022d). For example, the lack of programs for implementing the National Security Strategy 2020 and the Military Security Strategy of Ukraine 2021 had negative consequences at the initial stage of the full-scale war.

Although the UN report, jointly developed by the Sustainable Development Index in 2021, ranked Ukraine 36th among 165 countries (Sachs et al., 2021), the analysis of the latest Ukrstat Monitoring Report "Sustainable Development Goals. Ukraine. 2021" shows that many of the indicators of the Goals that Ukraine set for 2020 were not achieved. Indicators of the national poverty rate, social security coverage of the poor, gender-based violence, economic indicators and investment levels have deteriorated (State Statistics Service of Ukraine, 2021).

According to one Ukrainian expert:

"It is appropriate to choose the development of national plans rather than strategies, as defined by the Resolution. National Sustainable Development Plans will best reflect the Technology Action Plans and be combined with the Integrated National Financing System" (Moroz, 2021).

A similar response was received from the informant 4²⁰:

"Most of the documents were adopted in 2019 and have not been amended since. In my opinion, they are purely declarative. The Sustainable Development Goals were not properly reflected in the laws adopted later" (interview, 2023).

Informant 9 shared the same opinion:

"The vast majority of tasks in the state strategic documents that correspond to the SDGs do not have indicators and corresponding deadlines. That is, how to measure the result and under what

²⁰ The codified list of informants is provided in Appendix E

conditions a particular task will be considered completed is not clearly stated. For example, the State Strategy only says that developing environmentally friendly modes of transport should be encouraged. The documents do not contain any defined indicators, let alone measures for citizens' widespread use of electric vehicles" (interview, 2023).

In addition, the procedure for assigning targets to the relevant ministries raises questions. For example, the Ministry of Defence is not formally responsible for any of the SDG targets, although, in fact, it is responsible for some of the targets of SDG 16. "Peace, justice and strong institutions" (UNDP, 2022d).

Another problem is the constant change in public authorities' structure and powers. Even though the division and corresponding assignment of central executive authorities to SDG tasks was approved, the list of central executive authorities in Ukraine is unstable. It tends to change after each presidential election. In particular, in 2020, the functions in the field of employment policy were transferred from the Ministry of Social Policy to the Ministry of Economy. Also, several central executive bodies (CEBs) were liquidated, and several others were created, reorganised, and then restored (for example, in 2019, the Ministry of Economy and the Ministry of Agrarian Policy were merged, and in 2002, they were separated again). Thus, the distribution of the SDGs by the relevant CEBs, as set out in the CMU's order, needs to be constantly updated. This makes it challenging to implement the goals themselves.

Thus, in the 2020 UNDP analysis of the institutional environment and legal framework for public financing of the SDGs, the main conclusion was that **"Ukraine lacks an effective strategic system and a clear hierarchy of planning documents"**. This is due to gaps in legislation implementation and the lack of legally defined rules for strategic planning. The link between strategic and budget planning is often almost non-existent (UNDP, 2022d).

In 2021, the UA.EU.NATO Facebook page posted news of the opening of the Office for the Implementation of the SDGs at the Secretariat of the Cabinet of Ministers of Ukraine. (Office of the Vice Prime Minister for European and Euro-Atlantic Integration, 2021). According to the plan, the office was to "strengthen the Government's internal coordination mechanism for implementing and monitoring the SDGs to achieve Ukraine's sustainable recovery and further development." The Office's tasks also include analysing regulatory documents and developing solutions and tools to monitor and evaluate the effectiveness of Ukraine's public policies in line with the national SDGs. In 2022, there was new news that the office had been opened (ADMIN@KPI, 2022). However, there was no information about its work found, and informants do not even know its existence.

5.1.3. Budgeting and Financing SDGs

To create an effective system to ensure the achievement of the SDGs, an Integrated National Financing System was introduced in 2019, through which development financing is linked to national

development strategies (UNDP, 2022c). As is stated in the report by the UN: “Integrated national financing frameworks ground the ambition expressed in national sustainable development strategies in the realities of constrained budgets, incomplete financial markets and macroeconomic volatility” (IATF, 2019). Since 2021, Ukraine has had an inter-ministerial working group to implement the INSSF. However, since then, there has been no news about the launch of this system.

In Ukraine, the budget process is legislated in Chapter 4 of the first section of the Budget Code of Ukraine (BCU). Generally, the budget process consists of 5 main stages: (1) preparation and consideration of the budget declaration, (2) preparation of draft budgets, (3) consideration of the draft and adoption of the law on the State Budget of Ukraine (4) budget execution, and (5) preparation and consideration of the report on budget execution (Figure 5.3) ("Budget Code of Ukraine," 2010). Currently, the SDGs are not formally represented in the budget process. However, tracing the indirect involvement of goals and targets in the budget process is possible.

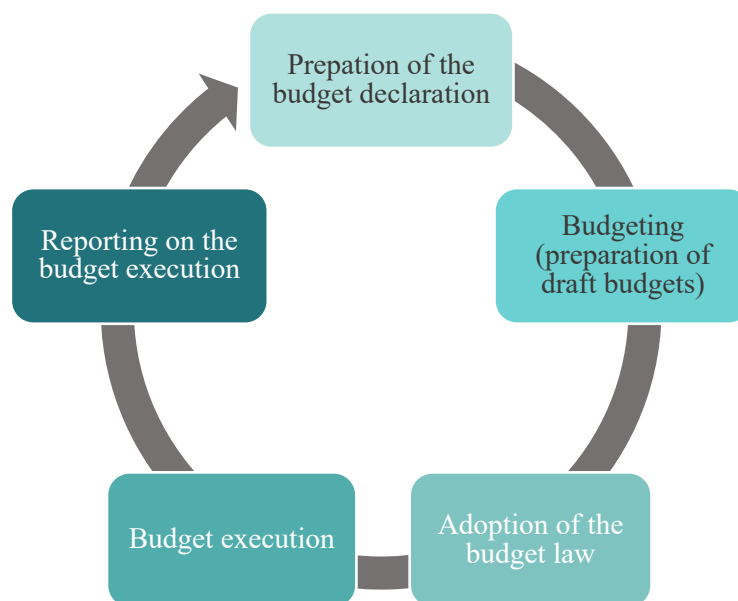


Figure 5.3. The public budgeting process in Ukraine (designed by the author)

The first stage of the budget process is preparing the budget declaration, which is a vision of the state budget policy for the medium term. The budget declaration, among other things, should contain provisions on the priorities of financial support for implementing state policy in various areas of activity.

The Budgetary Declaration for 2022-2024 states that the budgetary policy priorities for 2022-2024 are based on the provisions of the Sustainable Development Goals for the period until 2030 (Ministry of Finance of Ukraine, 2021). Nevertheless, there is no other mention of SDG 30 at the level of targets and indicators in the document. At the same time, it is quite possible to correlate the tasks listed in the declaration as priorities in the medium term with the SDGs (Table 5.1).

*Table 5.1. Correlation of SDG objectives and priorities in the budget declaration
(Compiled by the author)*

Priorities set out in the Budget Declaration	SDG objectives (Ukraine)
Stimulating the development of small and medium-sized businesses;	8.6. Create institutional and financial opportunities for self-realization of the potential of the economically active part of the population and development of the creative economy
Strengthening the defense and security of the state;	16.5. Reduce the illicit trafficking of weapons, ammunition and explosives (internal security)
Development of the agro-industrial complex;	15.3. Restore degraded lands and soils using innovative technologies
Creating a clean and safe environment, preserving and restoring natural ecosystems;	11.5. Reduce the negative impact of pollutants, including on the urban environment, in particular through the use of innovative technologies 13.1 Limit greenhouse gas emissions in the economy 14.1 Reduce pollution of the marine environment 14.2. Ensure the sustainable use and protection of marine and coastal ecosystems, increase their resilience and restoration based on innovative technologies 14.3. Introduce effective regulation of marine bioresources extraction 15.1. Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems 15.2. Promote sustainable forest management 15.3. Restore degraded lands and soils using innovative technologies 15.4. Ensure the conservation of mountain ecosystems
Development of administrative services and their digitalization, informatization of society, promotion of IT business, and improvement of the digital literacy of Ukrainians;	9.6. Ensure accessibility of the Internet, especially in rural areas 16.7. Increase the efficiency of public authorities and local self-government bodies
Strengthening energy independence;	7.2. Ensure diversification of primary energy resources supply
Creation of an effective and perfect system of social support and pension provision for the population;	7.4. Increase energy efficiency of the economy
Development of a system of social protection for war veterans;	
Ensuring quality, modern and accessible secondary education, building a safe and inclusive education system, creating a modern system of vocational education and ensuring the quality of higher education;	4.1 Ensure access to quality school education for all children and adolescents 4.3. Ensure access to vocational education 4.4. Improve the quality of higher education and ensure its close connection with science, promote the formation of cities of education and science in the country 4.7. Create modern learning environments in schools, including inclusive education, based on innovative approaches

Ensuring access to basic medical services	
Increasing the level of transparency in public finance management.	16.4. Strengthen the system of preventing and counteracting money laundering, terrorist financing and proliferation of weapons of mass destruction 16.6. Reduce the scale of corruption

However, both the main tasks and the tasks envisaged by the state policy in the relevant area are purely descriptive and spatial in nature and do not contain a link to the goals, key performance indicators and targets of the SDGs.

According to informant 2:

“The Budget Declaration should set realistic parameters of Ukraine's fiscal policy development, taking into account the SDGs. It would be advisable to clearly link sustainable development tasks and targets to the priorities in each sphere in the Budget Declaration. This will make it possible to define more clearly which government programmes contribute to these goals”.

The second stage of the budget process is preparing the draft budget. The key spending units organise the development of budget requests based on the analysis of which the Ministry of Finance prepares the draft budget. At this stage, the "adequacy" of the requests within the limits of expenditures for the spending units specified in the budget declaration is important.

According to analysts of the Center for Analysis of Public Finance and Public Administration of the Kyiv School of Economics (Marchak & Markuts, 2021),

“Some Ministries’ staff (and even their heads) still do not think in terms of policy-making, proposing that the MoF fund spending in the same way it has done for years (regardless of whether such spending is needed to meet their objectives or whether it is worth being funded at taxpayers’ expense). Most government bodies propose that funding be allocated not to achieve specific objectives, but to support their own (often very outdated) infrastructure”.

By their estimation,

“(…) less than half of the 55 budget managers (excluding 24 regional state administrations) who submitted their requests to the Budget Declaration plan their spending based on policy objectives. The others ask for money to keep going with the status quo”.

The problems also lie in the targeting of expenditures.

“(…) the goal of the Ministry of Agrarian Policy and Food of Ukraine is to create conditions for food security and sustainable development of agriculture. Therefore, spending the stated amount of money could result in increasing the share of Ukrainian products in the domestic market, developing farming, etc. Instead, the Ministry of Agriculture states in the Budget Declaration that for this goal to be achieved, the share of household spending on groceries in the overall expenditure should remain stable at 60% over the next three years (!), whereas this

figure is typical for poorer countries (it was 47% for Ukraine in 2019)” (Marchak & Markuts, 2021).

Formally, the ministry's goal is related to sustainable development, however in practice, the targets set do not contribute to its achievement but only preserve old practices.

According to an expert study by the European Business Association on the level of integration of the SDGs into Ukraine's business and development strategy, the main obstacles to Ukraine's implementation of sustainable development projects, in addition to the lack of budget and resources, are low awareness of the principles of sustainable development among officials, insufficient coordination between government agencies and lack of understanding of the need to implement the principles of sustainable development (EBA, 2023).

The third stage is the consideration of the submitted draft law on the State Budget of Ukraine and its adoption by the Parliament. At present, at the stage of discussions on the draft budget and proposals of MPs, committees of the Verkhovna Rada of Ukraine, parliamentary groups and factions, SDGs are not taken into account in any way. Although the 2030 Agenda mentions the role of parliaments in its adoption and achievement at the global level explicitly: *“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”* (UNGA, 2015).

Back in 2020, at a discussion as part of the EU-UNDP Parliamentary Reform Project, the First Deputy Speaker of the Parliament emphasised the importance of implementing SDGs to achieve a better and more sustainable future. Ruslan Stefanchuk emphasised,

“For us, this is an ambitious task that absolutely coincides with our internal national interests because these goals can become guidelines for determining state strategic priorities”. He also emphasised the need to increase the role of the Verkhovna Rada of Ukraine in achieving the Sustainable Development Goals” (Gorbunova, 2022).

It was recommended to organise committee hearings on the implementation of the SDGs, which correspond to the subjects of competence of the Verkhovna Rada committees, and to hold annual parliamentary hearings on the achievement of the SDGs by Ukraine. The Committee on Economic Development was responsible for coordinating the work on the SDGs in the Parliament, while a separate committee accountable for the implementation of the SDGs was not established (Secretariat of the First Deputy Chairman of the Verkhovna Rada of Ukraine, 2022). According to R. Stefanchuk,

“A more promising option is to include priority plans in the work of all 23 committees of the Verkhovna Rada of Ukraine. Within each committee, it will be possible to develop a specific annual plan for SDG activities, which will include appropriate measures aimed at fulfilling the tasks set each year. Such annual planning will allow different committees to jointly consider the

SDGs, as well as to coordinate parallel development in all areas of the SDGs” (Gorbunova, 2022).

However, the declarations made by politicians were all that was needed. The draft resolution on holding parliamentary hearings on "On the Principles of the State Policy of Sustainable Development of Ukraine" was withdrawn from consideration. The rules of procedure of the Budget and Finance Committees do not provide for monitoring the implementation of the SDGs. Moreover, the discussed parliamentary hearings on implementing the SDGs were not held.

Informant 19 noted,

“While there is no analysis of the impact of the draft laws on the achievement of the SDGs, I would like to note that since 2019, MPs and the government have introduced more than 60 draft laws aimed at implementing the SDGs. However, for one reason or another, these bills have been withdrawn from consideration or have been under consideration in committees for a long time. In my opinion, it is too early to talk about Ukraine's systematic approach to implementing Goals” (interview, 2023).

Indeed, analysing the submission and consideration of draft laws aimed at implementing specific SDG targets in Ukraine shows negative trends in this direction (the list of documents in Appendix F).

When asked about the discussion of the draft budget regarding the SDGs, informant 19 replied that...

“(...) no assessment of proposed and current budget expenditures for their compliance with the SDGs is carried out” (interview, 2023).

The fourth stage of the budget process in Ukraine is budget implementation, which involves coordinating with institutions and organisations responsible for using funds and approving budget program passports.

The UN experts analysed the budget programs of the Ministry of Energy, the Ministry of Regional Development, and the Ministry of Environment in 2018-2020. The analysis showed that although several budget programs meet the objectives of the respective SDGs, most budget program passports do not mention the SDGs at the level of objectives and indicators. In some cases, performance indicators are not related to the goals of budget programs at all, and there are no clear target indicators for budget programs. And most often, the passports of the budget programs of the Ministry of Regional Development do not contain a link between the goals, key performance indicators and SDG targets for which the Ministry is responsible. There is also no information on the financing of various tasks within a single budget program (UNDP, 2022d). Thus, despite the SDGs being relatively well addressed in strategic documents, they are hardly used in budget planning.

Informant 5 also mentioned,

“Ukraine has already implemented program-based budgeting, which inherently means result orientation. The problem remains that almost no one analyses performance indicators. There is also the definition of indicators that do not fully reflect the program's progress” (interview, 2023).

UN experts also developed a methodology for an integrated SDG budgeting system in Ukraine. Based on the results of the work done, a navigation matrix of links between the SDG targets and the corresponding state program code for the national budget, SDG targets and the corresponding local program code for communities and the regional level, and vice versa was developed. Among the limitations of the developed methodology is that the program wording may not reflect a specific SDG target or all SDGs at all. The opposite is also true. While the program formulation may outline the goal or targets, the performance indicators in the program passport may not align with the goal indicators. For example, it was in the case with the programs of the Ministry of Regional Development, the Ministry of Environment and the Ministry of Energy. Thus, on paper, all budget programs can be linked to the UN goals, but this will not be enough to achieve them in practice.

Program code	Name of the Budgetary Expense (Program) in Ukrainian	Budget Funds Spent in 2020	SDG Target	SDG Target name
0000	TOTAL	UAH 1 288 016 706 161,71		
0110000	Апарат Верховної Ради України	UAH 1 927 609 855,95		
0111000	Апарат Верховної Ради України	UAH 1 927 609 855,95		
0111010	Здійснення законотворчої діяльності Верховної Ради України	UAH 918 844 063,26	16.7.	Increase the efficiency of government bodies and local self-government
0111020	Обслуговування та організаційне, інформаційно-аналітичне, матеріально-технічне забезпечення діяльності Верховної Ради України	UAH 932 265 775,25	16.7.	Increase the efficiency of government bodies and local self-government
0111090	Висвітлення діяльності Верховної Ради України через засоби телебачення і радіомовлення та фінансова підтримка видання газети "Голос України"	UAH 76 500 017,44	16.7.	Increase the efficiency of government bodies and local self-government
0300000	Державне управління справами	UAH 2 423 336 040,96		
0301000	Апарат Державного управління справами	UAH 2 390 542 052,59		
0301010	Обслуговування та організаційне, інформаційно-аналітичне, матеріально-технічне забезпечення діяльності Президента України та Офісу Президента України	UAH 875 805 188,57	16.7.	Increase the efficiency of government bodies and local self-government
0301050	Виготовлення державних нагород та пам'ятних знаків	UAH 12 751 804,80	16.7.	Increase the efficiency of government bodies and local self-government
0301060	Фінансова підтримка санаторно-курортних закладів та закладів оздоровлення	UAH 64 919 851,51	3	GOAL 3. HEALTHY LIVES AND WELL-BEING
0301080	Наукова і науково-технічна діяльність у сфері державного управління, стратегічних проблем внутрішньої та зовнішньої політики і з питань посередництва та примирення при вирішенні колективних трудових спорів (конфліктів)	UAH 93 435 582,79	16.7.	Increase the efficiency of government bodies and local self-government
0301130	Підготовка науково-педагогічних і наукових кадрів з питань	UAH 279 248 378,34	16.7.	Increase the efficiency of government bodies

Figure 5.4. Illustrative model of SDG budget tagging architecture (UNDP, 2022f)

The final stage of the budget cycle is the submission of the annual report on the execution of the State Budget of Ukraine by the Cabinet of Ministers and the preparation of the Accounting Chamber's conclusions on the use of the State Budget of Ukraine. It is also worth noting that the reporting on the implementation of the State Budget of Ukraine can be operational, monthly, quarterly and annual (the State Treasury Service of Ukraine provides monthly and operational reporting).

According to the Chairman of the Accounting Chamber, the main activity of the Supreme Audit Institutions is performance audits on the effectiveness of the implementation of national programs. In 2019, the Accounting Chamber conducted several audits correlated with SDGs. In particular, they checked the implementation of the Poverty Eradication Strategy, the use and protection of state

agricultural land, the reform of regional healthcare systems, and the security and rational use of water resources (Accounting Chamber, 2019). Furthermore, plans for 2023 include an audit of the effectiveness of measures aimed at achieving Goal 6, "Ensure accessibility and sustainable management of water resources and sanitation", and the use of budget funds for forest protection and conservation. (Accounting Chamber, 2022, 2023).

“Audits of such individual government programs, provision of clear, specific recommendations and monitoring of their implementation contribute to the efficiency of achieving the main goals of sustainable development. However, conducting a comprehensive audit of the government's activities regarding its readiness and specific measures to implement the Sustainable Development Goals at the national level is equally important. The Accounting Chamber is also planning to investigate the progress of the Government of Ukraine towards achieving the Sustainable Development Goals in the nearest future” (Accounting Chamber, 2019).

The aforementioned "Methodology for labelling budget expenditures for the SDGs" suggests some procedures that should be introduced at each stage of the budget process to ensure the comprehensiveness of SDG budgeting (Table 5.2).

Table 5.2. SDG budgeting procedures (based on UNDP, 2022f)

Stage 1	An indicative action plan to ensure the preparation of the Budget declaration and the draft Law has to be adjusted in order to reflect the SDG-related streams of finances
Stage 2	The instruction letter on drawing up a budget request and the budget requests have to contain the alignment with the SDGs.
Stage 3	The parliamentary procedure documents of the committees and the Project of Law have to be aligned with the proper SDGs.
Stage 4	The budget program passport has to directly define the SDG relation together with multiple SDGs distributions if they exist.
Stage 5	The outline monthly report on the budget execution by Treasury Service should contain the relations with the SDGs.

The literature review identified several general approaches to integrating the SDGs into the budget process. Informants' opinions on these approaches were divided. Most of them chose, as a rule, several options simultaneously. The least popular among Ukrainian officials and employees was the option of mapping and tracking the budget contribution to the SDGs. Instead, the methodology developed by UNDP experts is mainly aimed at this. Also, only one of the informants offered his answer (inclusion of SDG targets and indicators in the relevant passports and performance indicators of budget programs). In my opinion, this option is one of the options for a generalized approach to mapping and tracking the budget contribution to the SDGs.

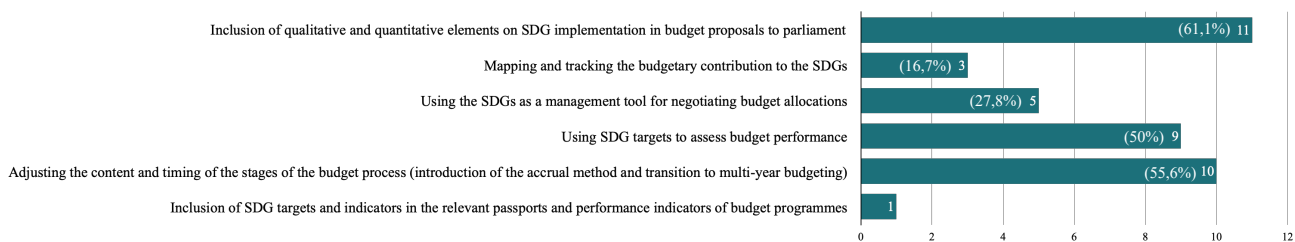


Figure 5.5. Government approaches to integrating the SDGs into the budgeting process that need to be implemented in Ukraine as a matter of priority (conducted by the author)

Informant 6 noted:

“It would be advisable to orient all relevant ministries, the government and the parliament to conduct more effective budget negotiations with the SDGs in mind. Currently, this is not the case. To be honest, the idea of the need to take into account the SDGs is only beginning to be formed. In general, it would be worth starting with the high-quality implementation of the existing norms of budget legislation” (interview, 2023).

Also, almost all informants from the MoF and the Accounting Chamber, when asked about the structure of sustainable development management in their institutions, said that no responsible persons were assigned and the work is carried out on a day-to-day basis within the framework of functional responsibilities. In general, there is no assessment of the activities (progress) of their structures in the field of sustainable development. However, the informants pointed out a number of problems when assessing the effectiveness of activities in achieving the SDGs in general (Figure 5.6).

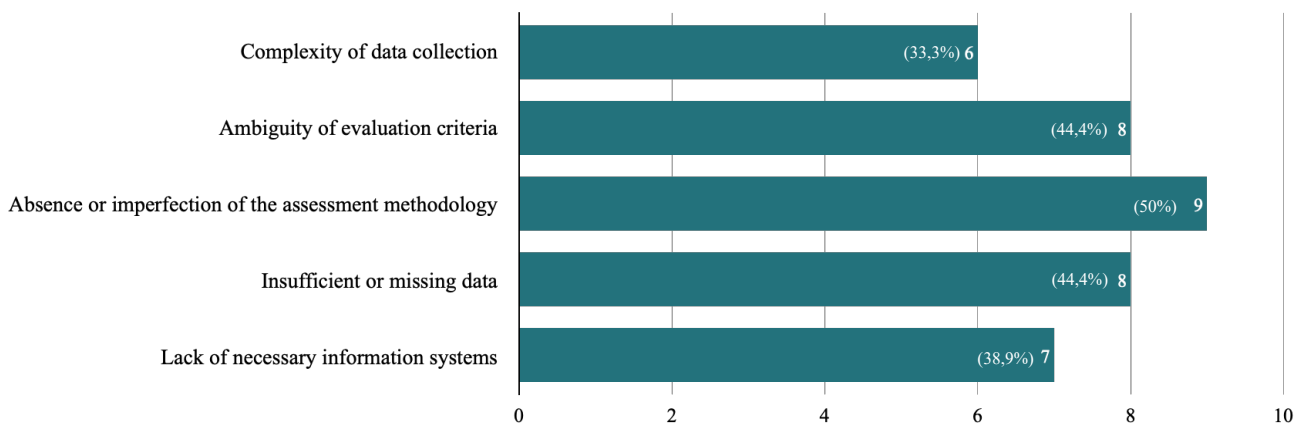


Figure 5.6. Difficulties in assessing performance in achieving the SDGs identified by informants (conducted by the author)

“In general, it is desirable to develop a single integrated information system for all ministries, the Cabinet of Ministers and the Parliament, where targets for expenditures and functions will be set, linked to the SDGs” (informant 19, interview, 2023).

Informant 2 noted,

“Currently, the Ministry of Finance is not involved in the information support of SDG monitoring. In my opinion, it is necessary not only to have a system for tracking progress in the

implementation of the SDGs, but also to introduce comprehensive monitoring and analysis of the effectiveness of line ministries' expenditures in terms of meeting the SDG targets and to develop feedback mechanisms to improve budget accountability and budget decision-making” (interview, 2023).

5.1.4. Priorities among the SDGs before full-scale war

In 2020, Ukraine submitted its first VNR on the state of implementation of the Sustainable Development Goals and, from 2021, introduced ongoing monitoring of Sustainable Development Goal indicators.

According to VNR “all the 17 goals are equally valuable and important, but some of them are viewed as transformation accelerators – SDG 3, SDG 4, SDG 8, SDG 9, SDG 12, and SDG 16 – whereas other goals are regarded as a foundation or dimension of transformation quality” (*Sustainable Development Goals Voluntary National Review: Ukraine, 2020*). Under this document, special attention was paid to SDG 8 "Decent Work and Economic Growth", which was to become an accelerator of transformation to achieve all the goals. As leading national experts pointed out during the national adaptation, SDG 8 is the goal that is the “beginning and end of everything” (*Sustainable Development Goals Voluntary National Review: Ukraine, 2020*).

Using the developed methodology, the experts were also able to develop a tool for tracking public funding for SDG-related programs. Their assessment found that most public funds were directed to national security, the judiciary, police, and other institutions, which formally corresponds to SDG 16. Pensions and social welfare programs came in second place (SDG 10). After the social sector, Ukraine focused on health care (SDG 3), investment and partnerships (SDG 17), infrastructure (SDG 9), and education (SDG 4). Underfunded were SDG 5 (gender equality), SDG 12 (responsible consumption and production) and all "environmental" SDGs (13, 14, 15). (UNDP, 2022f).

As part of the project "Financing for Development Assessment: Ukraine" project, UNDP experts also analysed the state budget in terms of SDG financing. This methodology was based on the functional classification of expenditures, and expenditures by program classification were considered in a specific amount. The general conclusion of these two studies is the same: the largest share of expenditures is for SDG 16, with insignificant funding provided for SDG 14 and no funding for SDG 13 at all (UNDP, 2022b).

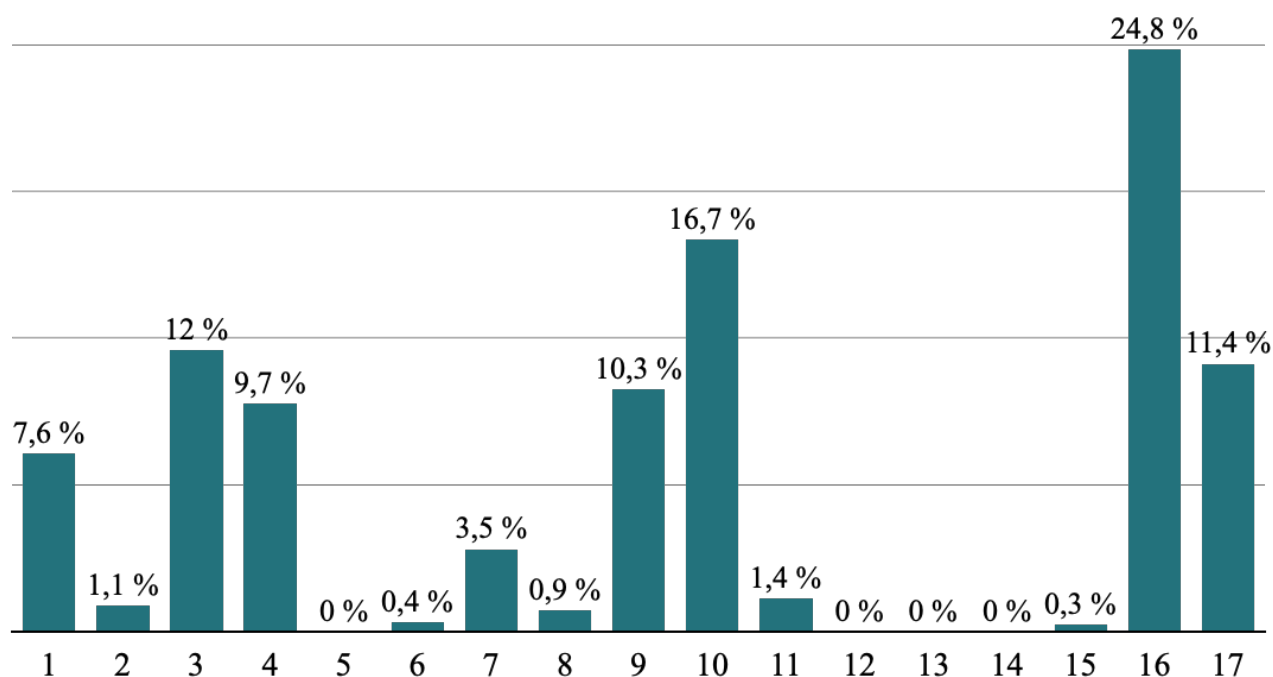


Figure 5.7. A portion of SDGs-related expenditures, % (UNDP, 2022f)

5.1.5. Role of SDGs in post-war recovery

The optimistic forecasts of the UN and experts about Ukraine's steady progress in 15 of the 17 SDGs were levelled on February 24, 2022. As early as March 2022, UNDP experts began to say that up to 90% of Ukraine's population could face poverty and extreme economic vulnerability.

UNDP Resident Representative a.i. Manal Fouani noted that reconstruction and humanitarian assistance efforts has to be interconnected to ensure Ukraine does not lose decades of progress.

“To achieve this ambition, we must leverage recovery as an opportunity to build forward better in an integrated and sustainable way, for a more green, inclusive and fair Ukraine that ‘leaves no one behind’ (UNDP, 2022g).

The post-war reconstruction of Ukraine offers exceptional opportunities for radical modernisation of the country's economy and structural reforms.

According to the report by WWF and BCG (2022), *“a return to the pre-war economy and traditional energy sources in a tense geopolitical context would make the economy increasingly vulnerable to price shocks and instability, and would not prepare Ukraine to address existing and future challenges and opportunities, not least related to climate change and nature loss”* (p. 7).

At the conference in Lugano in 2022, the initial recovery plan, the National Recovery Plan, was presented, and priorities and general principles for Ukraine's recovery were identified. All seven principles are directly or indirectly UN goals. The sustainability of the direction is directly stated *«The recovery process has to rebuild Ukraine in a sustainable manner aligned with the 2030 Agenda for sustainable development and the Paris Agreement, integrating social, economic and environmental dimensions including green transition»* (Outcome Document of the Ukraine Recovery

Conference URC2022 'Lugano Declaration', 2022). Among other principles are Partnership and Multi-stakeholder engagement (SDG 17), Transparency, accountability and rule of law and Democratic participation (SDG 16), Gender equality and inclusion (SDG 5) and Reform focus (can relate to any goal).

Anatoliy Kutsevol, Deputy State Secretary of the Cabinet of Ministers of Ukraine, emphasised the two key roles of the SDGs in Ukraine's recovery:

"Firstly, they will guide the rapid recovery phase of critical social and economic infrastructure to enable people to go home. Secondly, they will provide a framework for mid-term and long-term recovery and development efforts through a 'build back better' approach in construction, as well as the adaptation of the EU acquis to join the EU. The SDGs and their KPIs will help inform policy at the national level and contribute guidance to implementation at regional and local levels" (UNDP, 2022g).

In October 2022, the Committee on Economic Development held hearings on the topic of "Restoration and Post-War Sustainable Development of Ukraine." The purpose of the hearing was to "develop recommendations and consolidate public efforts to develop scenarios for action aimed at ensuring sustainable post-war development of Ukraine through institutional, regulatory, economic and budgetary levers to achieve the Sustainable Development Goals" (Committee of the Verkhovna Rada of Ukraine on Economic Development, 2022). Among the many issues related to Ukraine's recovery from the consequences of the war, questions were raised about real steps to restore infrastructure, reproduce human capital, and transform the agricultural sector as a basis for rebuilding Ukraine's energy system through new types of raw materials and biofuels.

Informant 17 noted,

"The application of the SDGs in the post-war reconstruction of Ukraine can be useful as they can provide a guide for developing a strategy that will help the country develop in a sustainable manner. The Sustainable Development Goals can help the country to focus on addressing issues that are important for people and the environment, including more economically sustainable, socially just and environmentally sound development" (interview, 2023).

At the same time, as noted by a Doctor of Economics, Professor at Taras Shevchenko National University of Kyiv, the war will require a revision of development priorities to achieve the SDGs (Reznikova, 2022).

"Although during the adaptation of the SDGs in Ukraine, 42.6% of resources were directed to the implementation of the 16th SDG goal - "Peace, Justice and Strong Institutions" - it is already clear that the interpretation of the targets (there are nine for Ukraine) under this goal should be significantly changed. Goal 1, "Eradicate Poverty," will now become a key social development objective, which has received only 0.7% of resources so far. Similarly, in the

context of destroyed infrastructure, SDG 6 "Clean water and adequate sanitation", which covers the availability and sustainable management of water and sanitation (currently 3.3% of resources), becomes urgent. SDG 9 "Industry, Innovation and Infrastructure" has a special role in ensuring progress in achieving all SDGs, creating the preconditions for growth of value added and GDP (currently 1.2% of resources). Goal 8 "Decent work and economic growth" (4.6% of resources) is of paramount importance for the return of Ukrainian refugees".

The same opinion has been shared by the informants 3 and 6, respectively,

"It is necessary to implement the SDGs in post-war reconstruction where it is actually possible, this is progress in the development of our country, undoubtedly, but it is impossible to do everything at once. First, we need to meet the basic needs and, if possible, include the SDGs".

"We need to rank and prioritise them" (interview, 2023).

"The use of a properly formed pool of SDGs as priorities for the post-war revival of Ukraine can serve as a basis for the formation of strategic ways to rebuild, develop and change the landscape of the sectoral structure of the Ukrainian economy and the development of innovation clusters, building smart cities or even regions" (interview, 2023).

Only informant 18 said that *"all 17 should be taken into account"* (interview, 2023).

A huge problem in Ukraine is the declarative nature of many statements. Although many informants agree that moving from declarations to solving specific and urgent tasks is necessary. However, only a few of the interviewees clearly stated how the SDGs should be used in the post-war reconstruction of Ukraine. Informant 15 stated that *"it should be implemented at the level of budget program targets,"* and another that *"the SDGs should be the benchmarks for budgeting"* (interview, 2023).

Another important point both international experts and Ukrainian scholars emphasise is the broad participation of all stakeholders. *"All stakeholders need to be mobilised to achieve the sustainability ambition of the Recovery Plan. The Ukrainian government will be responsible for setting priorities and delivering the plan, and should involve its population and local communities with tools such as participatory budgeting and planning"* (WWF & BCG, 2022).

"Introducing decentralised budgeting and expenditure management evaluation would improve the efficiency of public expenditure and increase government accountability. In addition to the legislative and executive branches, civil society and the media should be involved in the budget process. Ministries need to develop indicators for public services not on their own, but in close dialogue with the expert community. Business with its management and strategic planning experience should be more actively involved in the discussion of indicators and programmes, putting into practice the principle of social partnership. Only broad civic participation in the budgeting process can properly set budget priorities, allocate budgetary resources and

implement the budget in a way that ensures that targets in areas such as health, education, water and sanitation benefit the poor” (informant 18, interview, 2023).

5.2. Experience of selected OECD countries in implementing the SDGs in national budgets

More than sixty countries worldwide are implementing programmes to achieve SDGs. However, it should be noted that the SDGs' budgeting is very heterogeneous. The diversity of approaches to implementing national SDGs stems from the multiplicity and diversity of challenges each country faces, government architectures, and budgetary practices. The main differences in the use of the SDGs in the budget process that can be identified from the analysis of voluntary national reviews are as follows (Table 5.3).

Table 5.3. Categorisation differences in the use of the SDGs in the budget process (conducted by the author)

Target group	<ul style="list-style-type: none"> • The information is intended for internal use by decision makers (e.g. to support budgetary decisions made by the government or parliament) • Information is aimed at both internal and external users (citizens, international community)
Prioritisation	<ul style="list-style-type: none"> • Holistic approach (linking budgets to all 17 SDGs) • Partial approach (prioritising only several streams of sustainability) • Formal declaration of equality of all 17 SDGs, but active attention to only some of them
Stage of the budget process at which the SDGs are analysed	<ul style="list-style-type: none"> • Indirect use of the SDGs in the annual report • Using the SDGs at the last stage of the budget process for accountability purposes • Use of the SDGs at the budget preparation stage to inform decision-making • Integrate targets and indicators throughout the budget process

The analysis of reports prepared by international organisations and voluntary national reviews of OECD countries suggests that in most countries, the SDGs are included in national development strategies or other strategic documents are developed with the SDGs in mind, but SDG budgeting is either at the stage of discussion or pilot projects are being developed. Only few countries have already taken real steps towards full-fledged SDG budgeting in their national budgets. It is possible to distinguish the stages at which countries are on their way to SDG budgeting (Table 5.4).

A common feature of all the countries studied was that responsibility for SDG implementation was divided between relevant ministries. In some countries, some ministries have a specific role in coordinating efforts. For example, in Norway, the Ministry of Local Government and Modernisation is responsible for this (Norwegian Ministry of Local Government and Modernisation & Norwegian Ministry of Foreign Affairs, 2021), in Belgium – three ministers – the Minister of Energy, Environment, and Sustainable Development, the Minister of International Cooperation, and the Minister of Foreign Affairs (Mulholland, 2017) as well as the main institution with responsibility for

SDG actions is the Federal Institute for Sustainable Development (FIDO-IFDD) (European Environment Agency, 2020a), in Germany the primary responsibility for the National Sustainable Development Strategy lies with the federal chancellery (European Environment Agency, 2020b). In a number of countries, the responsible authority has changed over the course of SDG implementation (e.g. Czech Republic, Japan, Mexico, Norway). In some cases, these changes have been done to strengthen certain review or implementation efforts, such as strengthening the localisation of the SDGs (Norway). In other cases, the institutional structures of the SDGs were expanded and additional structures were added (Denmark, Germany, Sweden) (Partners for Review, 2021).

Table 5.4. Categorisation of OECD countries in relation to their efforts in SDG budgeting (conducted by the author)

SDGs are not integrated into sectoral action plans or an overarching strategy	Australia, Hungary, Israel, Portugal, the United Kingdom, the United States
Developing (or already developed) country development strategies that incorporate the SDGs/SDG Action Plan	Estonia, Greece, Japan, Korea, Latvia, Lithuania, New Zealand (Wellbeing budget), Poland, Romania, Slovak Republic, Spain, Switzerland, Türkiye
Developing pilot projects for SDG budgeting, studying the experience of other countries	Czech Republic, Germany
Pilot projects at the level of individual administrative units	Austria (Region of Styria, Lower Austria), Belgium (Flanders), Spain (Castilla y León), Italy (i.e. Liguria), Sweden
Analysing individual public expenditures (subsidies) for compliance with the SDGs	Germany
Use only certain budget policy instruments (gender budgeting, green budgeting, wellbeing budgeting)	Canada, France, Luxemburg, Ireland, the Netherlands, New Zealand, Portugal, the United Kingdom
SDG budget coding and tagging\evaluation of degree of budget contributing to an SDG	Mexico, Columbia
Mainstreaming the SDGs into budget documents	Iceland, Sweden, Denmark
Use of SDG indicators or indicators developed by the country in line with the SDGs to evaluate the budget/fiscal policy	Italy, Slovenia, France (partly)
A sustainability assessment integrated into annual cycle of policy planning, budgeting and reporting	Finland, Norway

Incorporating SDGs in local budgeting

In some countries, the implementation of SDG budgeting began at the level of initiatives by individual states or regions. For example, at the federal state level, the government of Styria (*Austria*) has used impact-based budgeting to link budget decisions to the SDGs (Austrian Federal Chancellery, 2020). 17 SDGs are integrated into annual budget reports. Linking the SDGs to specific indicators and financial expenditures on an annual basis clearly shows the contribution of the Styrian regional government to the implementation of the 2030 Agenda (Mulholland, 2019).

Following the example of Styria, some SDGs have been linked to performance targets in the federal budget plan for 2021. However, this process is voluntary and, unlike the recommendation of

the Accounting Chamber, is not legally binding. Austria has an impact-oriented public administration management and a performance-informed budgeting system. The SDGs were not enshrined in the budget as independent goals but were assigned or subordinated to existing budget impact goals. But the SDGs are not firmly linked to the impact objectives: between 2021 and 2022, the number of SDGs attributed to the objectives varied. This makes it difficult to compare SDG budget expenditures across years and to budget for the SDGs in general. In addition, the budget maps of the SDGs are different in the parliament and in the budget documents (Premrov, 2022).

Several Italian regions have also introduced SDG budgeting at the regional level. Several regions have linked budget expenditures to the SDGs to analyse the contribution of budgetary measures to the achievement of the SDGs (OECD, 2021).

Evaluation of subsidies according to SDGs

A different path was taken by Lower Austria, which subjected its subsidies to a sustainability review with the aim of further developing public subsidies in line with the SDGs (Austrian Federal Chancellery, 2020). *Germany* has chosen a similar path. One of the first steps Germany took back in 2015 was to introduce an ex-post assessment tool for subsidies to ensure that they are in line with the National Sustainable Development Strategy (Mulholland & Berger, 2019).

Currently, the German government is also considering to try a pilot project led by the Federal Ministry of Finance and involving other ministries to examine what opportunities exist to link the SDGs, targets and indicators of the Sustainable Development Strategy to the federal budget. If successfully implemented, this linkage could, in the long term, contribute to a gradual improvement in the quantification of the impact of programmes (aimed at sustainable development) and thus further improve the quality of public finances in general (The Federal Government, 2021).

Studying the experiences of other countries

Ireland and *the Czech Republic* plan to first study the experience of other countries and assess the approaches adopted by other EU member states to draw lessons that can be applied in their context. According to officials, in Ireland existing performance budgeting, including green and equity budgeting, will be reviewed to determine the benefit of including the SDGs as an additional layer to consider and the best method for doing so (Government of Ireland, 2022).

The *Czech Republic* created a pilot review of public budget expenditures for the SDGs in 2020 (SDG labelling), which has not yet been tested. The existing structure of the budget expenditures allows for the classification and identification of state budget expenditures depending on their content and purpose, up to the level of SDG targets (this project is similar to the expenditure labelling methodology developed for Ukraine). However, as the review points out, SDG-based budgeting requires significant changes in the budget structure and budget preparation process. Therefore, the

Czech Republic welcomes the exchange of experience with other countries that have decided to apply SDG-based budgeting (The Czech Republic, 2021).

Linking SDG indicators to already used budget performance measurement indicators

France's approach is somewhat similar to *Austria's*. Back in 2018, France announced that it would align budget performance with the SDGs “where appropriate and feasible” (Moretti & Kraan, 2018; Niestroy et al., 2019). However, these plans have not been fully implemented. Some programmes (e.g., the transport programme) have some indicators, but there has been no full review of budget performance indicators in the light of the SDGs (Demailly & Hege, 2018)

This approach has been more successful in *Italy*. Italy has linked the SDGs to the National Institute of Statistics' own indicator framework for equitable and sustainable well-being (BES). The set of these well-being indicators was then linked to economic policy programming and the budget planning process (OECD, 2021). Some of these indicators have been phased in in budget documents in order to measure how government policies affect certain areas of sustainable development., and to list specific actions and instruments to achieve national sustainable development goals (Niestroy et al., 2019).

In addition, the Italian Court of Accounts participates in the tools and mechanisms of coherence, which through its annual report (reclassifies budget expenditures by SDGs), promotes transparency of ministerial efforts regarding the SDGs through the NSDS and acts as a catalyst to align economic programming with the implementation of the 2030 Agenda, as envisioned in the Plan (OECD, 2021).

Slovenia, unlike previous countries, does not have an impact-oriented or performance-oriented budget, but a structured programme-based budgeting system. Slovenia has not just adopted 17 SDGs but adapted them to its national context and challenges. In particular, it had developed 12 goals and 30 KPIs in the Slovenian Development Strategy that were relevant to the national context while being clearly linked to the SDGs. These SDG-related KPIs were then planned to be integrated into the national budget. Thus, unlike in France or Austria, where the KPIs were simply adjusted to already existing budget estimates, Slovenia has developed a special system for evaluating budget programmes (OECD, 2020).

Budget tagging

The most striking example of budget tagging is *Mexico*. In Mexico, the start of the SDG budgeting process was preceded by public administration reform and the introduction of a results-based approach (UNDP, 2022f).

Mexico developed and legislated a Methodology and Guide for Aligning Budget Programs with the SDGs, Sustainability Criteria, and Ways to Document the Inclusion of SDGs in the National Budget as Technical Tools for Analyzing, Debating, and Approving the National Budget with the Sustainable Development Goals (Secretaría de Economía, 2021).

Using its budgeting and performance assessment systems, Mexico initially aligned the 17 SDG goals with the existing National Development Plan (2019-2024). The government worked with the Office of the President and the National Institute of Statistics and Geography to quantify the effectiveness of existing programs in achieving the goals of the 2030 Agenda. A performance evaluation system (PES) element of the institutional architecture has been introduced into the budget process to assess programme performance by checking the level of achievement of predetermined objectives and targets based on indicators structured in a results indicator framework (MIR). With MIR, it has been possible to link budget programmes to national planning. In collaboration with the United Nations Development Program (UNDP), Mexico also identified sub-goals that help create more explicit links between goals and programs within the National Development Plan (Secretaría de Hacienda y Crédito Público). For each budgetary program (items of public expenditure), a classification was made, defining them as direct or indirect regarding the contribution of the specific program to the SDG target indicators (UNDP, 2022f). In addition, the SDG database created by the government, which lists the programs that contribute to the achievement of the SDGs, made it possible to calculate total investments and estimate the investments needed to meet the targets, as well as to determine annually how much of the existing budget is aimed at achieving all sustainable development goals. In addition, the government annually publishes detailed data on public budgets and expenditures related to each sector.

Also in *Colombia*, the INFF-Colombia Joint Programme has developed a pilot system of SDG budget tagging by sub-division of budget line-items (operational and investment budgets) into two portions; specific – which are directly aligned with SDGs, and general operating expenses e.g., salaries, asset acquisition, leases, utilities, etc. For specific programmes two types of relevance tags were being used: 1) primary relevance (which is the main SDG target), and 2) secondary relevance (up to 5 complementary SDG targets). (UNDP, 2022e; UNDP Sustainable Finance Hub, 2022).

Among all the countries reviewed above, at least on paper, notable progress in SDG budgeting can be seen in Mexico. At the same time, studies show that Mexico has a big problem with budget credibility, which means the ability of governments to meet their expenditure and revenue targets accurately and consistently (IBM, 2018). An analysis of Mexico's federal budget from 2018 to 2020 does not show that the Mexican government is prioritising the allocation and implementation of resources to accelerate the SDGs, with the exception of social protection. There is a strong correlation between downward deviations from the approved budget and the dynamics of the SDG index in the agriculture and nutrition, environment, education and health sectors. As a result, along with insufficient resource allocation, their performance and trends of the SDG index are 'stagnant or declining' (Larios, 2022). Thus, linking budget programmes to the SDGs is not sufficient to bring them closer to implementation.

Integration in strategic and operational budget documents

The Nordic countries, to a lesser extent Sweden, and to a greater extent Iceland, Denmark, Finland and Norway, have been exceptional in their progress in SDG budgeting.

In *Sweden*, all ministries are required to integrate Agenda 2030 into the work of the authorities. Government ministries in Sweden are also encouraged to include descriptions in their budget documents that demonstrate the link between their area of work and the SDGs (Inter-Parliamentary Union, 2021). This also applies to the activities of municipalities, which have made commitments and signed up to goals that directly correlate with their functions (European Environment Agency, 2020c). The 2030 Agenda is reviewed annually in the national budget. Although it is an element of the budget it does not have budget lines, since the starting point for implementation is that it should be incorporated into ordinary policy processes (Huynh, 2023) Within the framework of budget work, the gender approach is incorporated into gender equality budgeting and provides for budget priorities, selection and allocation of resources that maximise gender equality (Government Offices of Sweden, 2021).

In *Denmark*, Since 2016, the national bill for development cooperation has included the SDGs, specifying which goals are targeted by each budget allocation (The Danish Government, 2017).

The implementation of the action plan and sustainable development in general is funded by budget allocations approved by Parliament in the annual budget negotiations for the coming fiscal year. As such, every ministry and government agency is responsible for the distribution of sufficient resources (The Danish Government, 2021).

Iceland makes extensive use of the SDGs in its strategic budgeting planning. The country's leading document governing strategic planning is the Icelandic Fiscal Strategy Plan. This Plan sets out the budget allocations in 35 areas of expenditure for the next five years. Each area covers specific tasks, e.g. educational institutions or hospitals. The Plan also contains fiscal policy goals and an algorithm for achieving them from year to year.

In drawing up the Government's five-year Fiscal Policy Strategic Plan, special attention has been paid to linking the goals of the SDGs to all the objectives of Iceland's 35 expenditure areas. Accordingly, each expenditure area briefly describes how the objectives support these SDG goals.

Ministries, considering the global indicator framework for the SDGs, define output and outcome indicators for each expenditure area. Linking the objectives of each expenditure area to the SDGs makes it possible to determine the focus of the budget and to estimate how much money is allocated to the various SDGs at any given time. It also makes it better to identify the links between the SDGs in Iceland and anticipate policy changes that may be required in the future (OECD, 2020).

SDG budgeting in Iceland was implemented through a specially designed information system. All ministries and parliament use the same integrated system where they set targets for areas of

spending and functions and link the SDGs to these targets. At the end of the year, each minister submits an annual report for the previous fiscal year (OBL). In the annual report, each minister evaluates the development of each goal and gives it a score. The SDGs are then linked to the budget process and the execution of budgets. Such a system facilitates informed decision-making.

Finland has integrated sustainability assessment into the annual policy planning, budgeting and reporting cycle. The country began integrating SDGs into the budget process in 2017. As a result, the 2018 budget proposal contained brief narratives explaining each ministry's priorities and actions regarding sustainable development in the main expenditure items. These narrative assessments further detailed the relationship between the budget proposal and sustainability. Also, the budget proposal contained a separate chapter concerning the two priority industries in Finland: carbon-neutral and resource-efficient.

In order to show more clearly the connection between allocations and sustainable development in the budget, the SDGs have been systematically used in the justifications of the main expenditure items (OECD, 2020).

Historically, the palm for sustainable development should be given to *Norway*. Since adopting the SDGs as part of the 2030 Agenda, Norway has integrated the SDGs into all policy documents, including budgets (national and local), strategies, and action plans (Norwegian Ministry of Local Government and Modernisation & Norwegian Ministry of Foreign Affairs, 2021). The Norwegian experience will be discussed in more detail in the next section.

Also, it should be noted that broad multi-stakeholder engagement appears to be particularly strong in these countries (Nordregio, 2021).

Civil society played a decisive role in developing the framework for budgeting the SDGs in Finland. This is embedded in the national initiative called Society's Commitment to Sustainable Development.

As a result, it was possible to link the SDGs to the national budget through discussions with the government, through stakeholder workshops with the Ministry of Finance. The ideas voiced at the workshop to emphasise the SDGs in the budgeting process were taken into account in the formation of the Finnish budget for 2019. This budget was the first attempt to include SDG alignment in all budget proposals of the ministries. Furthermore, to maintain its focus on the SDG agenda, the Finnish government has integrated the promotion of sustainable development into its yearly report to Parliament and created a yearly forum for public discussion (Niestroy et al., 2019). The Parliamentary Committee for the Future monitors the government's implementation of the SDGs in Finland every year (OECD, 2020).

To consolidate parliamentary responsibility and coordinate efforts related to the 2030 Agenda, Denmark formed a parliamentary working group with a mandate to make recommendations to the government and parliament on future actions related to the SDGs (The Danish Government, 2021).

5.3. Is the Norwegian approach to incorporating the SDGs into the budget process an example of best practice?

Norway was one of the first countries to submit a voluntary national review to the UN High-level Political Forum on Sustainable Development in 2016, just one year after the Agenda 2030 was adopted. Norway's then PM Solberg stressed that the SDGs are not just a supplement to current political issues, but the primary approach to the resolving enormous number of issues (UN, 2016). Different Norwegian politicians have emphasized the significance of adopting the Agenda 2030 as a means of global development and highlighted the necessity of prioritizing the implementation of SDGs (UNDP Norway, 2015).

VNR 2016 notes, *“Following the SDGs adoption in September 2015, the Government developed a plan for national follow-up of the SDGs in Norway, which is linked to the budget process. Responsibility for each of the 17 SDGs is given to a coordinating ministry, which is to consult with other ministries involved in the follow-up of various targets under the goal concerned. Each ministry is to report on the status of follow-up for its respective goal(s) in its budget proposal. The Ministry of Finance will then sum up the main points in the national budget white paper, which is presented to the Storting annually, along with the state budget. This ensures annual reporting on the follow-up of the SDGs to the Storting, in a well-established process”* (Norway, 2016, p. 2).

The VNR 2021 states *“The 2030 Agenda and the SDGs are included in the White Paper, Long-term Perspectives on the Norwegian Economy 2021, the National Transport Plan 2022– 2033 and several other long-term sectoral plans. The goals are also integrated into ordinary policy documents and in the budget process on a national level”* (Norwegian Ministry of Local Government and Modernisation & Norwegian Ministry of Foreign Affairs, 2021, p. 35).

The 2017 budget included, for the first time, a section on "Norway's actions to achieve the UN Sustainable Development Goals", which provides a brief (UNDP Norway, 2015) overview of the follow-up to the various goals (Nasjonalbudsjettet 2017, chapter 7). *“The government has stressed that follow-up should not involve new and resource-intensive coordination processes and has chosen a model based on our political and administrative system. This is also in line with the desire for the sustainable development goals to be integrated into normal policy development, rather than following a separate path”*.

According to the OECD study, this mechanism makes it possible for the SDGs to be incorporated into the regular budget process and for ministries to be responsible for achieving results (OECD, 2019).

Confirmation of this is also found in a conversation with the project manager for the SDGs at Ministry of Local Government and Modernisation²¹:

“We treat the SDGs in the ordinary budget process. Every minister and every department will have to take the goals into consideration and prioritise actions within their area of responsibility. But there is no common, overall policy. Priorities are made within the sectors [in which way they are presenting SDGs in budget proposals]” (interview, 2023).

Until 2019, the Ministry of Finance was responsible for coordinating the report on the national implementation of the SDGs, which was presented to parliament in the national budget. Since 2020, this role has been passed on to the shoulders of the KDD. Following VNR this was done to "enhance cross-sectoral cooperation and a holistic approach to sustainable development" (p. 6). The global part of the corporation is taken care of by the Minister of Foreign Affairs (Norwegian Ministry of Local Government and Modernisation & Norwegian Ministry of Foreign Affairs, 2021).

“[KDD] here is more or less like a ministry of the interior. We are responsible for the systems of municipalities and regions, as well as the policies for public administration here at the systemic level. And that that's also why it's natural to handle the coordination of SDGs here, since that it fits very well with all the rest of the systemic responsibility for public administration” (interview, 2023).

An illustration of how the governmental mechanisms for implementing the SDGs in Norway are currently constructed is shown in Figure 5.8.

Thus, an initial conclusion can be drawn that Norway has not set up any special system for SDG budgeting, but that the SDGs have been woven into already existing approaches.

“The sustainable goals are mentioned in more or less in all ministries, budgeting documents, but it's not like that you will meet particular targets. It's not any specific resources or funding dedicated to sustainable development goals” (interview, 2023).

Having analysed the budget proposals of the ministries for 2023, it can be noted that only the budget proposal of the KDD, the Ministry of Climate and Environment and the Ministry of Transport explicitly mention the SDGs. But in that one, the Ministry of Transport's budget proposal simply states that "Further government action under the National Transport Plan 2022-2033 will be based on

²¹ Ministry of Local Government and Modernisation (Kommunal- og distriktsdepartementet, throughout the whole paper – KDD)

All quotations in this section are from the interview with informant 21, unless otherwise is stated.

the UN Sustainable Development Goals". All other budget proposals refer to sustainable development in general, but there is no specific and clear linkage of SDG targets and targets to the Ministry's stated policy priorities. For example, the budget proposal of the Ministry of Education and Science states that: "Overall, the government proposes to spend NOK 740 million on measures to improve quality and competence in kindergartens, an increase of NOK 275 million.... The government proposes lowering the maximum price for parental kindergarten fees to NOK 3,000 per month from 1 January 2023. ... The government also proposes that from 1 August 2023 it will be free of charge for the third child in a family who attends nursery school at the same time" (Kunnskapsdepartementet, 2022). This is in line with Sub-objective 4.2, which "should ensure that all girls and boys have the opportunity for positive early development, care and access to pre-school facilities so that they are ready to enter primary school" (Kommunal- og distriktsdepartementet, 2020).

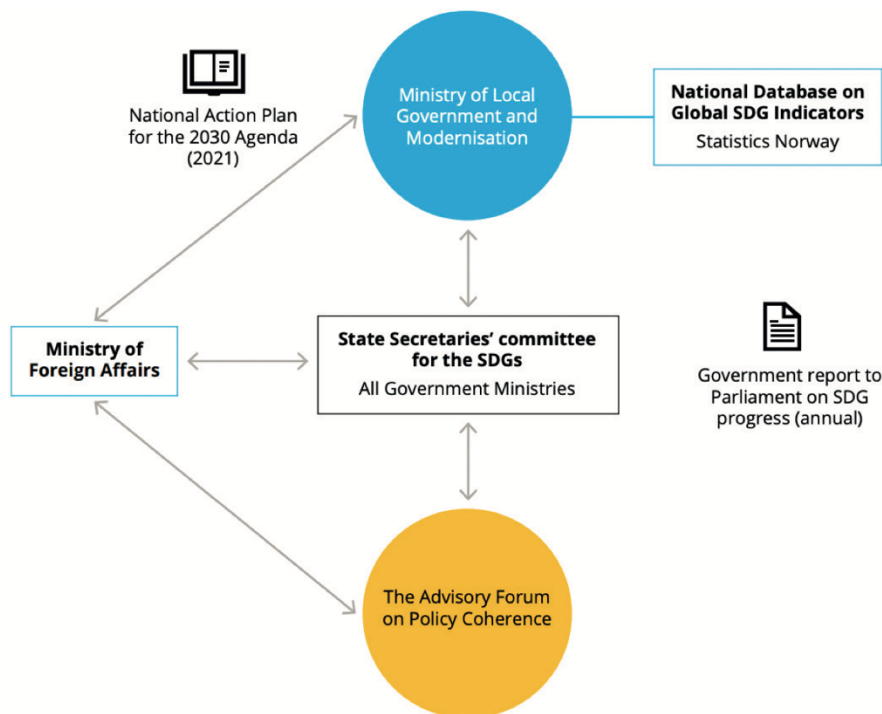


Figure 5.8. SDG-related responsibilities in Norway (Norwegian Ministry of Local Government and Modernisation & Norwegian Ministry of Foreign Affairs, 2021, p. 48)

One of the assumptions why budget proposals do not refer to specific SDG targets and indicators is that they do not always define precise targets:

“The goals are broad, but the indicators are very narrow. And if you have a goal that's one meter wide and the indicator represent one centimetre, it doesn't matter if you have three indicators, it's still only three, three centimetres and they don't say necessarily say much about the full width of the goal.

One example. If you take the SDG 5 on gender equality. The main indicator is the share of women in the parliament. (...) But the challenge for Norway is different, women have less

payment, there is less women in the management of companies and there is violence against women in close relationship. In this country, the number of women in the parliament will not illustrate progress on the issues of concern.

So that is an indirect indicator. Indicating something about society but says nothing about how we are actually getting closer to the goals” (interview, 2023).

But although the VNR states that when submitting a budget proposal to parliament, each ministry reports on the implementation and progress towards the respective goal(s), in practice no reference was found in the budget proposals for 2023 to progress towards the Goals.

The official statements also state that the SDGs are necessarily reflected in the plans of regional and local governments, and annual reports on the implementation of the SDGs are included in the responsibilities of all government agencies. But in the 2020 National Audit Office report, the government has been criticised for its lack of coordination in implementing sustainable development goals (Riksrevisjonen, 2021). A study has also been carried out to investigate the extent to which the ministries provide guidance relating to sustainability for subordinate agencies and organisations. The findings showed that *“none of the instructions provide guidelines relating to specific sustainable development goals. Furthermore, specific sustainable development goals are only mentioned in 4 of 105 letters of commitment. The mapping of letters of commitment shows that around 48 per cent of letters of commitment refer to the concept of sustainability directly, while around 65 per cent refer to sustainability indirectly”* (BDO Norge, 2020).

The annual state budgets used to include coverage of policy coherence and allocation for sustainable development, but this practice ended in 2021. This work is now covered in the VNR report, in the Executive Forum on the Sustainable Development Goals, and in reports to the OECD (Huynh, 2023).

This approach has been criticised by the Norwegian Forum for Development and the Environment (ForUM) (Forum for utvikling og miljø, 2021):

“The Solberg government did not include a commitment to sustainable development goals in the national budget. (...) In the national budget, the government refers to the fact that the voluntary review of Norway's work on the Sustainable Development Goals (SDGs), which was presented to the UN in July, reached consensus and is therefore not included in this year's budget” (Kathrine Sund-Henriksen)

“Implementing the Sustainable Development Goals is an ambitious task and will require resources. Unfortunately, the action plan did not include the measures needed to achieve the goals by 2030 and we do not have a good way of reporting back and assessing how we are doing. The fact that further work on the action plan is not a priority in the state budget

unfortunately shows the Solberg government's lack of commitment to the sustainable development goals” (Sondre Matias Nave)

In the 2023 budget, only the Ministry of Finance, which is responsible for goals 8 and 10, reports on the SDGs (Det Kongelige Finansdepartement, 2023).

The Prime Minister pointed out in the foreword to VNR that all 169 subgoals are not equally relevant in the Norwegian context. There are no priority given at the overall level of the global 17 goals. However, at the level of the sub-goals, their domestic relevance is discussed in the white paper Meld. St. 40 (2020-2021) Mål med mening.

“There are no explicit priorities between the goals in the state budget. In the budgeting system, the ministries use the goals sometimes in the discussions of how to prioritise, but the prioritisation is done within each sector. The SDGs are not used for prioritisation between sectors” (interview, 2023).

Although international indicators and indices place Norway in the top ten countries (Sachs et al., 2021), an important emphasis is placed on the fact that the main global indicators are not suitable for measuring progress in the Norwegian context.

“The indicators are not suited at all to measure any kind of progress. I mean, health [goal 3] is measured like the number of children that are dying before the age of five, or the number of children that are starving. Our main health problem is that we are too fat. So, if you are going to measure the health in Norway, food is an issue, but it's the opposite way. So all indicators should be like transformed to be relevant in each country. The global set of indicators are used for comparisons between countries but are not always useful domestically”.

“We do have a relative poverty. We have families with less than average income. We don't have poverty in the way you would measure it in Africa, but we do have poverty then relative to the average population here. We have housing, water, sanitation, education, and health services. But within those goals, you'll still find challenges” (interview, 2023).

But Norway's action plan for achieving Agenda 2030, called “Mål med mening” (“Goals with Meaning”), was presented only in 2021.

“June 21. We delivered the white paper to the Parliament, with national indicators, not numbers on them, but what kind of indicators we would like to use domestically, which are not the same as we use globally” (interview, 2023).

The VNR is frank about some of the challenges related to coordination between ministries. Since state budgets have a sectoral division, the SDGs are accordingly divided between ministries. At the same time, many complex issues related to achieving the goals cannot be solved separately within individual sectors or by individual actors and require integration and an integrated approach.

We don't have any budget across the sectors for sustainable development goals. Every minister, every sector is responsible within their own. In the constitution, every minister is responsible for his or her own area, and there's nothing on top of that. So that's also why we always then have to implement all that kind of cross-country goals through the line ministries because there are no other ways” (interview, 2023).

There is also a conflict of interest inherent in the SDGs.

“If you're a politician in Nordland County, you are responsible for two main areas. One is secondary education, and the other one is public transport. Let's say that, one of the main sources of CO2 emissions is boat transport, and the fleet is transporting people along the coast with fast boats. So, what they do is invest in electric ships to make them fossil-free transport, but they are so expensive. So as a politician, even you might close a school, and then you have goal number 4 saying education to everyone, and you have goal number 13, saying no emissions, but you have to choose. And it is like that in all sectors and in all levels of government” (interview, 2023).

However, the issue of formal and practical separation of objectives has not been resolved.

“Let's say, for goal number eight is on the specific ministry. If you go on a sub goal level, you have 169 sub goals. If you go on that level, they're not in the same ministry but on different. Some of the sub-goals relate to more than one ministry” (interview, 2023).

Analysts who have conducted a study on the government's performance on sustainable development goals say it is reasonable to advocate the appointment of one sustainability minister who will be fully responsible for achieving Norway's sustainable development goals by 2030 (BDO Norge, 2020).

“The state is traditionally organised along sectoral lines, but this time there is a need for new thinking. In the past, we have seen ministers with coordinating responsibilities, often related to modernisation and development, come and go. We believe such former ministers have suffered the same fate as the King of England from 1199 to 1216; John without a country, the King without a fiefdom. The SDGs represent a whole new way of thinking about governance - let's try not to implement this with an old, outdated organisation. A sustainability minister must have the power to implement, with his or her own resources, authority and responsibility for implementing and following up the activities decided by the government and parliament”.

VI. DISCUSSION

“We can’t solve problems by using the same kind of thinking we used when we created them”.

Albert Einstein

This chapter is indented to analyse and discuss the empirical findings in light of the literature review and theoretical basis presented in Chapters 2 and 3, respectively. The purpose of this discussion is to provide a better understanding of institutional changes and their causes in the implementation of the SDGs in national budgeting.

6.1. Process of implementation of the SDGs in public sector: declarations versus reality

This research aims to study practices and experiences in the implementation of SDGs in the national budget process. This becomes critical precisely because the lack of progress in financing the SDGs is most likely related to the disconnect between the high-level political leadership that endorsed the 2030 Agenda and the national policy-making and strategic budgeting and planning processes (UNDP, 2022a). Furthermore, there is a general logic that while the SDGs affect all sectors of society, including education, health and clean energy, ultimately, their achievement depends on good budget allocation and management, in other words, on effective PFM (Hirsch, 2017).

Consequently, my research question was *What is the strategy for the implementation of SDGs in public budgeting in Ukraine?* To answer this central research question, three sub-questions were explored: (1) *To what extent are the SDGs incorporated into the Ukrainian budget to date?* (2) *How are the SDGs integrated into the budgets of the OECD countries?* (3) *How can Ukraine use the experiences of other countries to implement SDGs budgeting (particularly the Norwegian case)?*

To answer these questions, the empirical data was analysed through the lens of an elaborated theoretical framework which includes three dimensions – the institutional change dichotomy, institutional logics and institutional work.

To briefly summarise the previous literature and the recommendations developed by UNDP and OECD, the SDGs can be implemented at all stages of the budgeting process using different tools and institutional changes of varying strengths (Figure 6.1).

Almost all suggested instruments, except the lobbying tool, are formal institutional changes that require changes to the legal framework.

In literature, the importance of public administration in carrying out the SDGs at the national level is frequently emphasized (Abhayawansa et al., 2021; Bouckaert et al., 2016). At the same time, empirical evidence shows that, in practice, supranational organisations (e.g., UNDP) are more interested in involving governments in the implementation of the SDGs than the countries themselves. Although governments officially declare their commitment to the SDGs, models for implementing

them in budgetary planning, including PFM reforms to host SDGs, have hardly been implemented in practice. According to previous research, in developing countries the budgetary process does not fully consider the SDGs due to conflicting government priorities (Barua, 2020).

However, as empirical evidence shows, while the integration of the SDGs still takes place in most national strategies and sectoral development plans of the countries reviewed, the SDGs are hardly ever included in the budgetary process in developed countries, too. Even if the countries officially declare it, it is more about incremental changes and ceremonial behaviour of the actors.

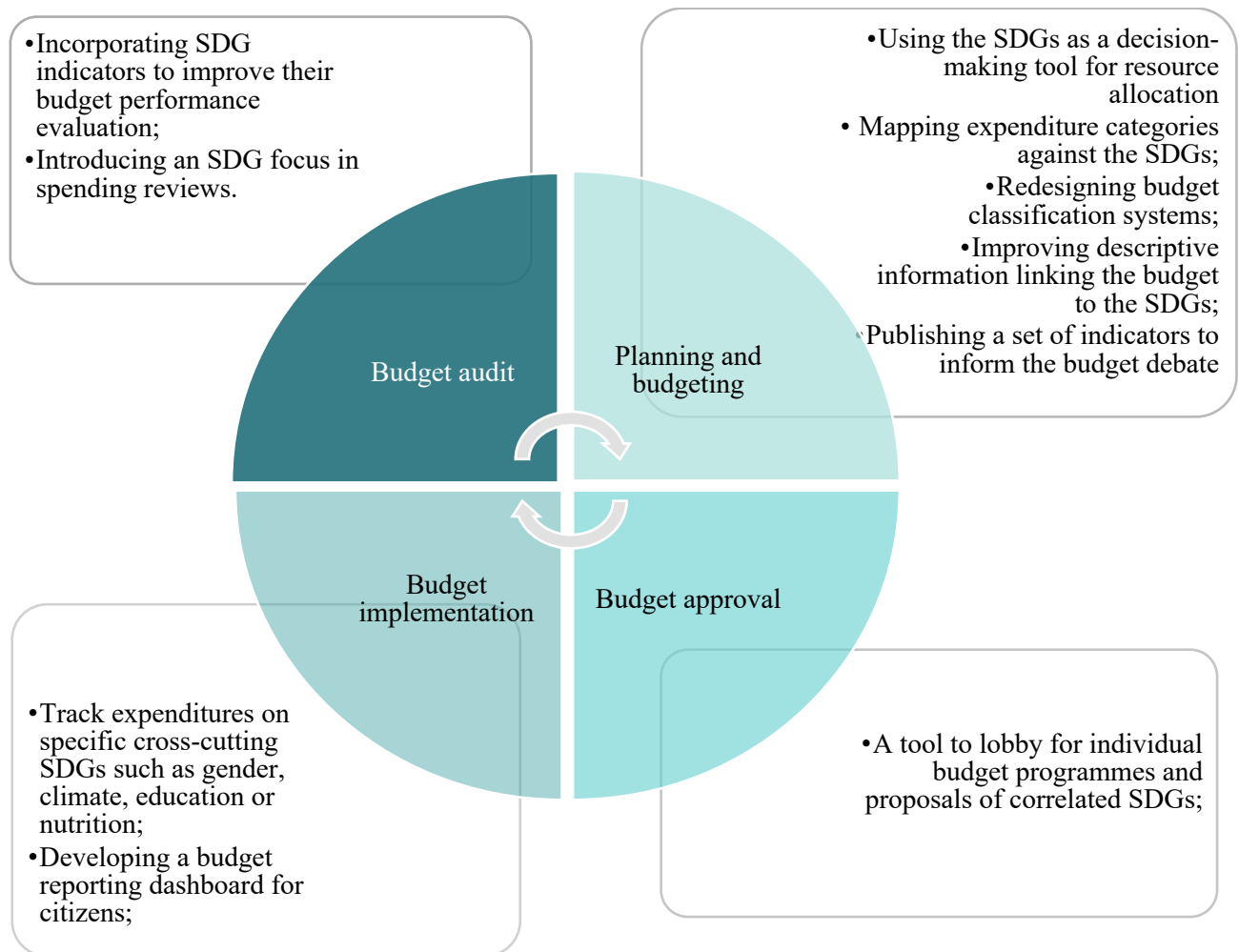


Figure 6.1. Instrument of implementation SDGs in national budgeting (designed by the author)

6.2. Sustainable development as a national priority

Accordingly to Hege and Brimont (2018), for sustainable development indicators to be used as tools to guide public action, they need to be applied at all stages of public policymaking, from legitimising and institutionalising the phenomenon and monitoring its development to evaluating the outcomes of policy strategies. Thus, it is important for the SDGs and their targets to be acknowledged as a top priority on the national policy agenda.

The national priority is the basis around which all domestic (mostly) national policies are built. According to the basic assumption of the institutional logic approach, decisions and outcomes are the

result of the interaction between individual actions and the institutional framework (Thornton & Ocasio, 2008). Thus, the response to national priority depends on changes at the macro level, in other words whether national priority has become the new logic, since the means and ends of individual and organisational actors' interests and activities are both secured and constrained by the prevailing institutional logic. Nevertheless the lag between formal and informal changes will depend on the changing logics of individual individuals (Burns & Scapens, 2000).

In Ukraine, the SDGs were spelled out in a presidential decree in 2019 as a benchmark for the development of all policy documents. Consequently, this was followed by the development of a huge number of sectoral strategies and plans. Most of them stated that they were developed in line with Ukraine's sustainable development goals and that was the end of the reference to the SDGs. Moreover, these strategies did not have specific indicators to be achieved, ways to measure progress and action plans. The importance of the SDGs in Ukraine's post-war reconstruction is being actively discussed, but most of the proposed legislation supporting the implementation of the SDGs is rejected or not considered. Thus, in Ukraine, we can observe a more pronounced post-socialist bureaucratic logic that places great emphasis on formal procedures and the existence of a large number of documents that are "non-binding" for implementation. There is simply an additional line in the documents, which has replaced the previous national priority, but the logics has not changed.

According to organisational principles, which are guidelines for action (Brown et al., 2012; Rao et al., 2003, p. 795), in Ukraine the main thing is to have a document, as actually evidenced by their number rather than their content, or a declaration from the mouth of top officials or MPs. This often results in non-binding implementation of programs, such as the case with program budgeting where performance indicators do not reflect actual implementation. All this is fully in line with the ceremonial behaviour of actors leading to regressive changes. Furthermore, it is also related to the fact that informal change processes lag behind formal change processes, as emphasised in the results of the 2022-2024 budget declaration study. The actors on the ground themselves are subject to the logic of funding expenditure according to historical practices and maintaining the status quo.

Judging from the responses from informants, a shift in logics can be answered at the micro level, with informants responding that many actions are declarative, formal, and no change is taking place. Consequently, we can conclude that a shift in logics at the macro-level is a priority.

On the other hand, Norway has a more developed professional logics that pays more attention to expertise and professionalism. Sustainable development is an integral part of Norwegian policy, even if the SDGs are not mentioned in every single document. Norway became one of the first actors in sustainable development policy when Norwegian Prime Minister Gro Harlem Brundtland became chair of the World Commission on Environment and Development (Ruud, 2009). Therefore, it made its way towards changing the logic at the meta-level even before adopting the 2030 Agenda.

6.3. Challenges in translating SDGs in the national projection

In line with the previous literature, it is crucial to focus on translating the SDGs into a country-specific projection (Allen et al., 2019; Bidarbakhtnia, 2020; Biermann et al., 2017). According to Fukuda-Parr and McNeill (2019), while indicators are intended to reflect social reality, they often reinterpret and simplify it to a set of measurable common elements, abstracting from a variety of local conditions and objectifying intangible social phenomena, thus reflecting only part of the full social goal. The 2030 Agenda recognises that the global ones are defined as aspirational and global, but that each government sets its own national goals, guided by a global level of ambition, but tailored to national circumstances (UNGA, 2015). At the same time, the literature raises the issue of measuring progress and distance in global indices more (Schmidt-Traub, 2018), although it takes into account that standardisation, normalisation, and aggregation methods can affect results (Lafortune et al., 2020).

This agrees well with the results of this research project, as my interlocutor from KDD made a particularly important point about the difficulty of choosing indicators to measure real progress. The inclusion of national indicators is important to highlight problem areas that would not be adequately assessed in a global framework (Allen et al., 2020). This is what the project manager for the SDGs emphasised strongly in his interview. Also, based on primary data on Norway, it can be noted that the difficulty of choosing the proper indicators can affect their use in the budget process.

In Ukraine, although a system of national targets and indicators has been established for the 17 goals, less than half of them are purely national and even those are very narrow.

At the approval stage of national indicators, the global and national logics can be traced to collide. In the international arena, the measurement of a country's success in achieving the goals takes place through the measurement of global indicators. For example, the indicator "Completion Rate in Lower Secondary Education", for which Ukraine excels in the international dimension, is not relevant in the domestic context. In Ukraine, secondary education is compulsory and traditionally everyone finishes school. Thus, linking this indicator to the budgeting programme or linking it to another indicator for measuring budgeting efficiency could provide a 'plus' on the way to achieving SDG 4. In reality, however, such an indicator would not be indicative of anything. This agrees well with the previous literature which argues that the problem with the choice of indicators, apart from the extremely broad scope of the SDGs, is that in practice it is highly a question of political priority, perceived importance and/or data availability (Allen et al., 2020; Lepenies et al., 2023).

It is important that targets are both ambitious and achievable, so the best way to select them is through broader consultation with experts and multiple stakeholders (Allen et al., 2020). However, empirical results show that countries do tend to choose "convenient" achievable indicators (Ukraine is a particularly striking example).

The same applies to measuring the indicators of the goals of public policy achievement in different areas as prescribed in the budget declaration or the resulting performance indicators in the budget programmes. In order to make real progress towards the declared goals, it is not enough just to make formal changes in the form of legislative practice of passports of budget programmes specifying performance indicators. It is important that the resulting indicator is not just easy to achieve, for instance, in the form of the required number of staff positions, and report on its achievement, but that it is relevant to monitoring and evaluating the progress in achieving the goals of the budget programme. This requires a change in the institutional logic of the actors who are responsible for it. Because introducing changes to the logic faces not only the inertia of the system, but also the resistance of the people who identify with this logics (Heinze & Weber, 2016). If the resistance is not dealt with, the changes can be at best superficial and symbolic (Kraatz & Block, 2008), an illustration of which we see in the example of budget passports.

6.4. Integrating the SDGs into public budgeting

6.4.1. *'Alignment' rather than direct 'adoption'*

Because, for most countries, sustainable development did not start in 2015 with the adoption of Agenda 2030 and will not end in 2030 (and not only because all targets cannot be met by then), in developed countries SDGs have been embedded in already ready-made institutional processes. For example, in Austria, SDG budgeting is referred to as part of impact-based budgeting, where SDGs are simply added to the already prepared budgetary performance indicators. It is the same in France, where SDG indicators have to be harmonised with already used indicators when and if the former is relevant to the latter. This findings partly line up with the findings of Okitasari and Kandpal (2022) who claims that one option is to develop an impact-oriented or results-based budgeting mechanism in line with the SDGs. But at the same time, they argue that SDG targets rather than objectives are preferable to providing more relevant and targeted indicators, but countries still use objectives.

In Norway, which is one of the few countries to declare SDG budgeting officially, it turns out in practice that the SDGs are included in the regular budget process, and no special architecture has been built for it. Since the results show that the UN Sustainable Development Goals are embedded in existing management tools as a deliberate and planned change, therefore, we can view the implementation process as what Burns and Scapens (2000) call a formal change. This approach, like research on other countries' experiences, is a type of institutional work called mimicry, which draws on existing patterns of action to formulate and legitimise new practices and structures (Lawrence & Suddaby, 2006).

Similarly, gender budgeting is widely developed in many countries and can be presented as part of overall SDG budgeting because gender equality is SDG 5. However, in some OECD countries,

gender budgeting, which they report in their voluntary reports as progress in SDG budgeting, was introduced much earlier than Agenda 2030 (OECD, 2023).

Based on empirical evidence, we can classify the approach of most countries to SDG budgeting as evolutionary changes which are incremental with only minor disruption to existing routines and institutions (Burns & Scapens, 2000). This is actually a clear illustration that institutions tend to introduce changes based on existing practices rather than new ones that challenge their practices (Burns & Scapens, 2000).

6.4.2. Highly interrelated nature of SDGs as a barrier to budgeting?

According to previous research, the main challenge in implementing the SDGs is the need for a systemic approach to humanity's ability to maximise synergies and solve current trade-offs between the SDGs (Kroll et al., 2019). SDGs are strongly interconnected, meaning that progress towards one goal also affects others through a complex feedback loop. This emphasises the need for intraorganizational and interorganizational coordination and collaboration. This issue is particularly acute in the public sector, as the latest trends are specialisation, decentralisation and fragmentation. (Soberón et al., 2020). A cross-sectoral approach is essential to address interlinked global challenges effectively. Many complex issues related to achieving the goals cannot be solved separately within individual sectors or by individual actors and require integration (Fuso Nerini et al., 2018)

But as the empirical evidence shows, governments are far less concerned about this issue than academics. Since state budgets have a sectoral division, the SDGs are accordingly divided between ministries. Although research insists on ensuring that the interdependence between objectives is taken into account in strategy and policy making (Allen et al., 2019), in practice not only developing countries, but also developed countries, are far from it. There is no established system for public administration in Ukraine, and there is a lack of coordination between strategic documents and among ministries to achieve common goals. While this was not an unexpected finding, it was surprising to find a similar coordination issue between ministries in Norway.

At the same time, an important nuance in the public sector that is not raised in the literature on synergies and trade-offs between SDGs is the conflict of interest. According to the KDD spokesperson, precisely the SDGs' interdependence is an obstacle to a cross-sectoral budget for sustainable development goals because of the clash of interests in the budget allocation.

6.5. Lessons can be learned from other countries' practices

6.5.1. Budget tagging

According to previous research, *SDG Budget Tagging* is one the most popular strategy for SDG budgeting (Hege & Brimont, 2018; Hege et al., 2019; Okitasari & Kandpal, 2022). According to the advanced model of SDG budgeting developed by UNDP, all SDG indicators and targets should be

clearly reflected in budgets as part of a budget information system (UNDP, 2020). For UNDP, this is one of the central reforms in PFM, as they envision that SDG mapping will strengthen the monitoring, reporting and evaluation of budget expenditures on the SDGs and assess the impact of the budget on monitoring and evaluating progress towards the SDGs (p. 25). A methodology for SDG budget tagging was also developed for Ukraine by UNDP experts (UNDP, 2022f).

Clear alignment (budget tagging) of budget programmes with objectives and targets SDGs is the illustration of the form of institutional work called defining. According to (Lawrence & Suddaby, 2006) defining is directed more often toward establishing the parameters of future or potential institutional structures and practices. Therefore, budget mapping is one of the building blocks in the SDG budgeting process.

However, the potential of this budgeting tool depends on whether the SDG budget marking process is used solely to determine current expenditures or to set medium-term sustainable development goals for the country (Hege & Brimont, 2018).

Using Mexico as an example, we can appreciate that a formal linkage of budget programmes is not sufficient without a change in the government's funding approach. The fact that incorporating the SDGs into the budgeting process does not necessarily mean that more efforts and/or funds will be directed towards sustainable development is also suggested by Hege et al. (2019). Thus, we see different central logics of the national government (in this case, Mexican, but the same applies to Ukrainian) and international organisations. According to Thornton et al. (2012), "each institutional order represents a governance system that provides a frame of reference that preconditions actors' sensemaking choices" (p. 54).

For UNDP, SDG mapping is a key initiative to effectively use performance-based budgeting, even when performance-based budgeting is not systematically applied. But in the government's logic, it is an opportunity to report in the international arena on the implementation of the new mechanism. In this case, we are looking at the procedural logics of how things are done that are considered "inextricably linked to why they are done" (Quattrone, 2015).

The actual importance of considering 'time' and 'place' as contextual variables in which actors/organisations operate is an explanation as to why a system invented in 'ideal conditions' by international organisations "who think we now have it right" (North & Hancké, 2005) may not work in real life. Furthermore, as noted North (1990, p. 45) "informal constraints that are culturally derived will not change immediately in reaction to changes in the formal rules," adding that "path-dependence can and will produce a wide variety of patterns of development, depending on the cultural heritage and specific historical experience of [each] country" (North, 2005).

6.5.2. Creating institutional framework for SDG budgeting

The challenges specific to SDGs come from the fact that the SDGs present myriad policy goals. There are also no international best practices or shared indicators, which makes it difficult for policymakers to venture into uncharted waters (Mulholland, 2019; UNDP Sustainable Finance Hub, 2022).

Thus, establishing national SDG targets and monitoring the implementation of national sustainable development programmes and strategies on this basis requires a well-developed national institutional framework for sustainable development governance. When defining such a structure, it is important to consider that the institution responsible for the effective implementation of the policy documents and their corresponding action plans has sufficient authority and power to mobilise all the authorities relevant to addressing the challenges that arise in this area. At the same time, cooperation is an important part of an effective institutional framework for public service delivery (Jackson, 2020).

As the empirical results show, as a rule, in all countries analysed, one of the existing ministries is responsible for coordinating the SDGs, and the overall responsibility for the SDGs is divided between different ministries. At this point, the question arises as to how the SDGs are coordinated. Even in Norway, which has a strongly developed and sustainable institutional structure, there is a conflict when the SDGs are divided between ministries but, as my interlocutor pointed out, individual objectives (sub-objectives) may be relevant for several ministries.

When the SDGs are simply added to the ministry's existing objectives and it is not legally stipulated that they have to deal with them, then everything will depend solely on will. For example, when sustainable development policy was coordinated by the MoF, it was criticised that the Ministry was very reluctant to engage in any policy guidance (Ruud, 2009).

In Ukraine, the problem is more acute due to the unstable number of ministries and their responsibilities. The Sustainable Development Goals office was also established in Ukraine, but, firstly, even officials are unaware of it, and secondly, its competences and links to other state institutions are highly questionable. Thus, mimicking practices from highly institutionalised countries, where institutions are long-term, tightly structured, with clear pressures and coercion, requires some preliminary work, otherwise its success is questionable.

Consequently, it is proposed that a body (ministry) be established to coordinate the implementation of the SDGs. This ministry should include representatives from all ministries and consult broadly with all stakeholders – international organizations, civil society, academia and other branches of government – parliament and the audit service.

The ministry is supposed to facilitate cooperation to find compromises and resolve conflicts of interest where objectives of different goals overlap. It should also be responsible for the coordination

of the budget proposals of the ministries in line with the SDGs and, together with the Minister of Finance, the evaluation of the budget programme passports and the operational and annual evaluation of budget execution in terms of financing of the SDG objectives.

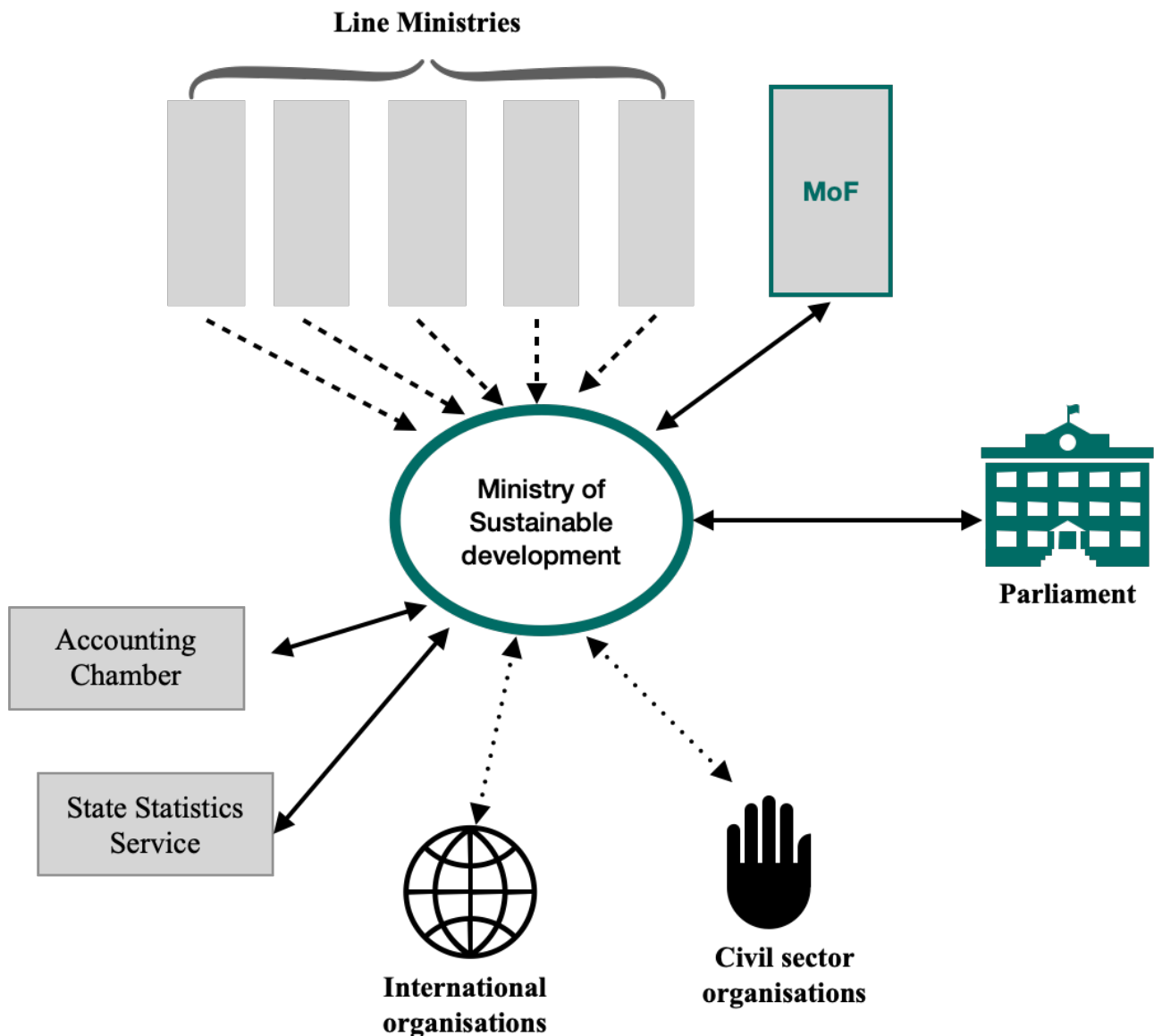


Figure 6.2. The proposed institutional architecture of SDGs responsibilities (designed by the author)

Advocacy is needed before such an authority can be established. In this context, it is a question of justifying the need for change, creating new structures responsible for coordinating sustainable development.

The next step is the construction of identities that, according to Lawrence and Suddaby (2006), is a central element of institution building, as identities describe the relationship between an actor and the field in which that actor operates. After all, it is really important for an institution to exist not only formally, but also in reality. And this requires that people themselves be interested in change, participate in it, and contribute to it.

This step is inextricably linked to changing normative associations. Lawrence and Suddaby (2006) cite as an example the institutional report by Silber (2002) about the rape crisis centre in Israel. This approach can be used together with advocacy. When there is not only a need to justify something new, but also to change established norms and frameworks, to look at existing practices from a different angle. This could mean a change in the way people think about sustainable development. For example, that changing the budgeting process and agreeing on a strategy and tactics for achieving the SDGs is not just an abstract matter. That the allocation of money for specific budgetary programmes related to the SDGs is not about reporting to the UN and moving up in the ranking of countries but, first and foremost, about improving the quality of life.

As Burns and Scapens (2000) routines become institutionalised when they are widely accepted and taken for granted. On this issue, communication and the development of a common understanding of goals are key. In Ukraine, understanding of the importance of sustainable development has so far remained at the stage of rhetoric. In addition, a comprehensive understanding that sustainability applies equally to social and economic conditions is important. A lack of understanding of this triple bottom line and the complexity of the UN Sustainable Development Goals may lead to Tool (1993 as cited in Burns & Scapens, 2000) calls ceremonial behaviour leading to regressive change.

After successful changing normative associations, it is possible to move to defining, in the form of (a) reviewing national targets and SDG indicators for their actual relevance and abstractness; (b) mapping the SDGs to budget programmes and linking the performance of budget programmes to SDG indicators.

And the next approach is the creation of regulatory networks – creating a new structure or proto-institution, which could be an inter-ministerial institution or a parliamentary committee responsible for sustainable development. Since many of the goals are overlapping, as mentioned above, it is necessary to consider a mechanism where individual institutions can cooperate to fund and achieve them.

VII. CONCLUSIONS

This chapter presents the conclusions and answers to the research questions based on the analysis. It concludes with practical and theoretical implications of the study, as well as limitations and suggestions for further research in the same area.

7.1. Summary of the study

The purpose of this study was to develop a strategy for the implementation of the SDGs in the budgeting process in Ukraine drawing insights from the experiences of other countries. The empirical investigation was structured around three key research questions, and the ensuing conclusions will be presented in the same order. The findings of this study yielded unexpected and intriguing outcomes, which have significant implications for understanding the subject matter.

To what extent are the SDGs incorporated into the Ukrainian budgeting to date?

The analysis revealed several noteworthy nuances in this regard. Firstly, many strategic documents in Ukraine either do not explicitly mention the SDGs or, if they do, their influence on the content of the documents is limited. Secondly, the majority of strategic documents lack concrete action plans, resulting in a weak linkage between strategic planning and budgeting. Similarly, both the budget declaration and the budget programs demonstrate inadequate performance indicators. It can be inferred that the prevailing institutional logic among officials in Ukraine emphasises rhetoric and formality, hindering the adoption of new practices. Furthermore, the behaviour of actors involved in the budgeting process can be described as ceremonial, further impeding the implementation of the SDGs.

How are the SDGs integrated into the budgeting of the OECD countries?

The answer to this question was most unexpected. Based on empirical evidence, it has been observed that many countries so far have only developed national or sector-specific strategies for implementing SDGs. Those countries that reported in their VNRs on the implementation of SDG budgeting have primarily linked SDG indicators to existing budget estimation indicators, rather than establishing a dedicated SDG budgeting system. The sectoral approach, where the SDGs are allocated among ministries and overseen by a government minister, is also prevalent. This misses a crucial aspect of the interdependences between the SDGs. Contrary to the initial hypothesis of an advanced SDG budgeting system in Nordic countries, the results indicated variations from official reports. For instance, Norway's budgeting process has undergone minimal changes since the introduction of the SDGs. While most budget proposals and the budget itself do not directly reference the SDGs, mainly only semantic connections can be established. The case of Mexico highlighted that aligning the budget with SDG targets does not guarantee appropriate financing for SDG implementation within budget programs.

How can Ukraine use the experiences of other countries to implement SDG budgeting (particularly the Norwegian case)?

Analysing the experiences of other countries through the lens of institutional logics has shown that it is impossible to take one model or transfer it to a completely different context. Thus, to answer this question, North says: "path-dependence can and will produce a wide variety of patterns of development, depending on the cultural heritage and specific historical experience of [each] country" (North, 2005). Even the best practices are not guaranteed to produce the same results. Identifying best practices from the results is difficult, but it is possible to highlight mistakes that are worth avoiding when developing an SDG budgeting infrastructure in Ukraine.

Thus, answering the research problem of this master's thesis: *What is the strategy for the implementation of SDGs in public budgeting in Ukraine?* The most important thing appears to be the establishment of effective institutional coordination mechanisms, which is crucial for the implementation of the SDGs in public budgeting. This includes the involvement of the relevant government departments, ministries and agencies responsible for budget planning and implementation. Coordination efforts should aim to ensure that the budgeting process incorporates the principles and objectives of sustainable development. This involves aligning budgetary priorities with the targets and indicators of the SDGs, ensuring that sustainable development considerations are embedded in budgetary decisions.

In the meantime, it is also important to make a real, and not just a formal, transition to a more performance-oriented budgeting process. This involves focusing on the results and impacts of budget allocations rather than simply allocating funds. It requires setting clear performance indicators in budget programs, monitoring progress, and evaluating the effectiveness of budgetary measures in achieving the SDGs.

But for the effective implementation of the proposed steps, it is vital to change the approaches to public administration, particularly PFM in Ukraine. It is necessary to get rid of the logics of priority of declarations and non-obligation of execution.

7.2. Contributions and practical implications

This master's thesis addresses a research gap by examining the approaches and strategies used to implement the SDGs in the public sector, specifically focusing on the budgeting process. Based on the specifics of sustainable development and the SDGs in the public sector and the identified research gap, this thesis aims to provide insight approaches and strategies used to implement the SDGs in the budgeting process. The literature review conducted in this thesis highlights the main challenges associated with implementing the SDGs in the public sector, such as adapting goals and indicators to the national context and dealing with the complex nature of the SDGs. These insights can be valuable

for researchers studying strategies for SDG implementation in other countries, helping them to understand and navigate the main obstacles they may encounter.

This study also shows how an integrated institutional perspective (institutional change, institutional logics and institutional work) can be used to examine changes in the budget process. By exploring the role of institutional logic as both a barrier to the transfer of practices and a hindrance to change, the study sheds light on the complexities and challenges of implementing SDGs within different institutional contexts. Additionally, the examination of institutional work within the context of strategic and current budget planning offers a nuanced understanding of the dynamics and processes involved in implementing the SDGs in the budgeting process. This contribution enhances the broader knowledge of institutional theory, providing a deeper understanding of the role institutions play in shaping and influencing sustainable development initiatives.

Practically, the findings of this study hold important implications for the Ukrainian government in their efforts to implement the SDGs in the budgeting process. The thesis provides a framework that can guide Ukraine in aligning national policies and budgets with the SDGs. However, it is emphasized that this requires a significant shift in logics at the macro level. The thesis highlights the need to move beyond mere declarations and formal inclusion of the SDGs in strategic documents and towards a genuine understanding of the necessity for change. This practical implication emphasizes the importance of fostering a comprehensive transformation of institutional logics, where the SDGs become embedded in policymakers' decision-making processes and mindset.

The practical implications of this research also can serve as a reference for other countries seeking to effectively implement the SDGs in their budgeting processes, facilitating the alignment of national priorities with the global sustainable development agenda.

7.3. Limitations and suggestions for future research

Like any research, this thesis has its limitations. First of all, it is a master's thesis, work on which was carried out in half a year. Consequently, the scope of the research is limited by the time and peculiarities of the situation in Ukraine. In addition, there are some limitations associated with the qualitative nature of the research project and structured and semi-structured interviews, as well as their number.

The experience of other countries was studied in general to study the existing practices and the possibility of their use in Ukraine, and although the research design implied generalization, the nature of the empirical results obtained did not allow to do so.

In addition, another limitation may be that the interviews were predominantly conducted in Ukrainian, while the thesis was written in English. Because of the translation, some meanings could have been changed or misinterpreted, but the author did his best to avoid this. Due to time constraints,

only one interview with a representative of the Norwegian government could be conducted, and only written answers could be arranged with Ukrainian officials.

The author sees several directions for further research. A possible option would be to carry out a quantitative study that measures the effectiveness of budgetary programs and allocations in relation to the SDGs and their attainment. It would be as well relevant to explore the implementation of the SDGs in budgeting at the local level and find out whether it is possible to transfer local experience to the national level.

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Mechanisms for implementing SDGs (compiled from UNGA, 2015, pp. 15-27)

SDG	Mechanisms for their implementation envisaged in the SDGs
Goal 1. End poverty in all its forms everywhere	1.a. Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation 1.b. Create sound policy frameworks at the national, regional and international levels
Goal 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture	2.a. Increase investment, including through enhanced international cooperation 2.b. Correct and prevent trade restrictions and distortions in world agricultural markets 2.c. Adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market information
Goal 3. Ensure healthy lives and promote well-being for all at all ages	3.a. Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate 3.b. Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines 3.c. Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in the least developed countries and small island developing States 3.d. Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks
Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	4.a. Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all 4.b. By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education 4.c. By 2030, substantially increase the supply of qualified teachers
Goal 5. Achieve gender equality and empower all women and girls	5.a. Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws 5.b. Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women 5.c. Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels
Goal 6. Ensure availability and sustainable management of water and sanitation for all	6.a. By 2030, expand international cooperation and capacity building support to developing countries in water and sanitation related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies 6.b. Support and strengthen the participation of local communities in improving water and sanitation management
Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all	7.a. By 2030, enhance international cooperation to facilitate access to clean energy research and technology and promote investment in energy infrastructure and clean energy technology 7.b. By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries

Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	<p>8.a. Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-related Technical Assistance to Least Developed Countries</p> <p>8.b. By 2020, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organization</p>
Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	<p>9.a. Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support</p> <p>9.b. Support domestic technology development, research and innovation in developing countries</p> <p>9.c. Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020</p>
Goal 10. Reduce inequality within and among countries	<p>10.a. Implement the principle of special and differential treatment for developing countries, in particular least developed countries, in accordance with World Trade Organization agreements</p> <p>10.b. Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest</p> <p>10.c. By 2030, reduce to less than 3 per cent the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5 per cent</p>
Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable	<p>11.a. Support positive economic, social and environmental links between urban, peri urban and rural areas by strengthening national and regional development planning</p> <p>11.b. By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015J2030, holistic disaster risk management at all levels</p> <p>11.c. Support least developed countries, including through financial and technical assistance, in building sustainable and resilient buildings utilizing local materials</p>
Goal 12. Ensure sustainable consumption and production patterns	<p>12.a. Support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production</p> <p>12.b. Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products</p> <p>12.c. Rationalize inefficient fossil fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances</p>
Goal 13. Take urgent action to combat climate change and its impacts	<p>13.a. Implement the commitment undertaken by developed country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly \$100 billion annually by 2020</p> <p>13.b. Promote mechanisms for raising capacity for effective climate change related planning and management in least developed countries and small island developing States</p>

Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development	<p>14.a. Increase scientific knowledge, develop research capacity and transfer marine technology in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries</p> <p>14.b. Provide access for small scale artisanal fishers to marine resources and markets</p> <p>14.c. Enhance the conservation and sustainable use of oceans and their resources by implementing international law</p>
Goal 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	<p>15.a. Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems</p> <p>15.b. Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries</p> <p>15.c. Enhance global support for efforts to combat poaching and trafficking of protected species</p>
Goal 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	<p>16.a. Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime</p> <p>16.b. Promote and enforce non-discriminatory laws and policies for sustainable development</p>
Goal 17. Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development	<p>17.1. Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection</p> <p>17.2. Developed countries to implement fully their official development assistance commitments</p> <p>17.3. Mobilize additional financial resources for developing countries from multiple sources</p> <p>17.4. Assist developing countries in attaining long-term debt sustainability through coordinated policies</p> <p>17.5. Adopt and implement investment promotion regimes for least developed countries</p> <p>17.6. Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing on mutually agreed terms</p> <p>17.7. Promote the development, transfer, dissemination and diffusion of environmentally sound technologies</p> <p>17.8. Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology</p> <p>17.9. Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the SDGs</p> <p>17.10. Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization</p> <p>17.11. Significantly increase the exports of developing countries</p> <p>17.12. Realize timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions</p> <p>17.13. Enhance global macroeconomic stability, including through policy coordination and policy coherence</p>

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- 17.14. Enhance policy coherence for sustainable development
 - 17.15 Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development
 - 17.16. Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources
 - 17.17. Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships
 - 17.18. By 2020, enhance capacity-building support to developing countries
 - 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
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The summary of literature on the Sustainable development goals

Topic	Authors
<i>Interdependencies, synergies and trade-offs between SDGs</i>	Akenroye et al., 2018; Alcamo et al., 2020; Allen et al., 2019; Amos & Lydgate, 2020; Fader et al., 2018; Forestier et al., 2020; Fuso Nerini et al., 2018; Fuso Nerini et al., 2019; Hegre et al., 2020; Kroll et al., 2019; Lu et al., 2015; Mainali et al., 2018; Machingura & Lally, 2017; McGowan et al., 2019; Miola & Schiltz, 2019; Nilsson et al., 2018; Pradhan et al., 2017; Pradhan et al., 2021; Philippidis et al., 2020; Yang et al., 2020; Zhao et al., 2021
<i>Baseline indicators, methods and metrics to measure progress towards SDGs</i>	Allen et al., 2018, 2019, 2020; Bidarbakhtnia, 2020; Estoque, 2020; Firoiu et al., 2019; Fukuda-Parr & McNeill, 2019; Giles-Corti et al., 2020; Gusmão Caiado et al., 2018; Hametner & Kostetckaia, 2020; Huan et al., 2021; Ionescu et al., 2020; Janoušková et al., 2018; Kharas & McArthur, 2019; Lafortune et al., 2020; Lepenies et al., 2023; McArthur & Rasmussen, 2019; Miola & Schiltz, 2019; Moyer & Hedden, 2020; Rahman, 2021; Reyers et al., 2017; Ricciolini et al., 2022; Silva Martinelli & Lindner, 2021; Schmidt-Traub et al., 2017, 2018
<i>SDGs in the public sector</i>	Abhayawansa et al., 2021; Barua, 2020; Bisogno et al., 2023; Bouckaert et al., 2016; Jackson, 2020; Lagoarde-Segot, 2020; Mawdsley, 2018; Meuleman, 2021; Reddy, 2016; Soberón et al., 2020
<i>SDG budgeting</i>	Brezovar & Stanimirović, 2022; Cabannes, 2019; Elomaki & Ylostalo, 2021; Guerrero & Castañeda, 2022; Gunluk-Senesen, 2021; Hege & Brimont, 2018; Hege et al., 2019; Khalifa & Scarparo, 2021; Okitasari & Kandpal, 2022; Sisto et al., 2020; Vinogradova, 2021

Source: compiled by the author.

English interview guide with Norwegian public official

This is the interview guide utilized throughout the interviewing process. It was continually enhanced and expanded as the interview progressed. The questions included in this guide are primarily open-ended, meaning that follow-up questions were posed but are not documented here.

I am writing my master's thesis on the implementation of Sustainable development goals in budget process in Ukraine. The hypothesis of this thesis is as follows: Norway and other Nordic countries have very good experience in implementing the SDGs through public budgets. Ukraine is just starting its work related to the SDGs. The master thesis can help to present the positive experience of Norway in order to have a positive impact on the development of a modern society in Ukraine.

I would be grateful if you can provide insight into how SDG budgeting works in Norway, how the government reports on the sustainable development goals in the state budget today and how reporting is planned to take place in the future.

1. Could you start please with your role and your responsibilities regarding SDGs in the ministry?
2. What difficulties in translating the agenda into Norwegian circumstances can you identify?
3. Can you give your opinion on the relevance of the Sustainable Development Goals for Ukraine?
Do you think that all 17 (SDGs) are equally important/relevant for Ukraine or it is important to prioritise some?
4. What is the structure of SDG budgeting in Norway now?
5. Why the coordinating responsibilities have been shifted from the Minister of Finance to the Minister of Local Government and Regional Development?
6. How is the issue of conflicting SDGs dealt with if they are divided between ministries?
7. What is your overall assessment of the state of SDG budgeting in Norway? What mistakes and ways of improvement you can identify?

*English interview guide with Ukrainian public officials*A: Setting priorities

One of the distinctive features of the SDGs is their universality, meaning that the entire SDG agenda should be implemented by all countries of the world. Nevertheless, some themes and targets will be prioritised more than others, depending on the specific circumstances of the country.

1. Can you give your opinion on the relevance of the Sustainable Development Goals for Ukraine? Do you think that all 17 (SDGs) are equally important/relevant for Ukraine or it is important to prioritise some?

B: General planning

Planning is a key step towards realising the SDGs. This includes the formulation of national sustainable development strategies and the integration of the SDGs into policy measures.

2. Do you think Ukraine has sufficient strategic and programme documents on SDG implementation? How do you assess their level?

3. What is your opinion on the use of the SDGs as a benchmark for ensuring the most effective post-war reconstruction of Ukraine?

3: Governance and budgeting

The SDGs are widely seen as a comprehensive agenda that encourages holistic policymaking and cross-sectoral cooperation. As such, they (the SDGs) can have an impact on institutional and governance structures, as well as on resource allocation processes.

4. Does the government envisage any changes in budgetary processes and governance structures in relation to the SDGs?

5. Do you have information on what has already been done to integrate the SDGs into strategic planning and budgeting in Ukraine?

6. What governmental approaches to integrating the SDGs into the budgeting process could be introduced in Ukraine? For example, including qualitative and quantitative elements on SDG implementation in budget proposals to parliament, mapping and tracking budgetary contributions to the SDGs, using the SDGs as a management tool for budget negotiations, using SDG targets to assess budget performance?

7. How do you think public financing of the SDGs should be implemented in Ukraine?

8. Who, in your opinion, is and should be responsible at the state level for mainstreaming the SDGs into strategic planning/budget programmes? Is there a need to create a separate government body responsible for collecting information/indicators from different ministries to provide proposals on the SDGs at the budget planning stage? For example,

Ukraine has now launched the SDG Implementation Office. What is your attitude to this initiative?

9. What do you think should be the role of different authorities in achieving the SDGs?

10. Do you know about the developed system for reflecting the SDGs in the budget, prepared as part of the Joint Programme "Promoting Strategic Planning and Financing for Sustainable Development at the National and Regional Levels in Ukraine"? Do you think that the coding of state budget programmes in accordance with the goals and objectives of sustainable development is sufficient for the integration of the SDGs into the budget system of Ukraine?

List of informants

Code	Institution	Position	Form	
1	The Accounting Chamber (Ukraine)	Member of the Accounting Chamber, former Deputy Minister of Finance, former Head of the State Audit Office	Google forms	
2		Deputy minister, in charge of budget expenditures: humanitarian and social spheres	Google forms Email	
3		Officer of the department of budget expenditures in the humanitarian/social spheres	Google forms	
4				
5				
6				
7				
8				
9	Ministry of Finance (Ukraine)		Deputy Minister, responsible for the formation and implementation of state financial policy in the field of cooperation with foreign governments	Google forms Email
10			Officer of the Department of International Relations	Google forms
11				
12				
13				
14		Officer of the Department of Organisational and Analytical Work	Google forms	
15				
16				
17		Chief Specialist of the Department of Budget Expenditures of the Government	Google forms	
18	National institute for strategic studies (Ukraine)	Anonymous	Google forms	
19	Verkhovna Rada of Ukraine (Ukraine)	Member of Parliament	Email	
20	Taras Shevchenko National University of Kyiv (Ukraine)	Vice-rector of Taras Shevchenko National University of Kyiv on financial and economic issues	Google forms	
21	Ministry of Local Government and Modernisation (Norway)	Project manager for the SDGs	Microsoft Teams	

Source: compiled by the author.

Overview of draft legislation in Ukraine on the SDGs implementation

<i>Number, date of registration</i>	<i>The title of the draft law</i>	<i>SDG</i>	<i>State</i>
2147 from 16.09.2019	Draft Law on Amendments to the Budget Code of Ukraine to Set the Subsistence Level at a Level Not Lower than the Actual Subsistence Level	1	07.09.2021 Withdrawn from consideration
2171 from 24.09.2019	Draft Law on Amendments to the Budget Code of Ukraine	4	11.09.2020 Project withdrawn
2347 from 30.10.2019	regarding the financing of higher education"	17	01.09.2020 Withdrawn from consideration
2465 from 18.11.2019	Draft Law on Amendments to Article 87 of the Budget Code of Ukraine (regarding the financing of cross-border cooperation projects (programmes) in Ukraine)	13,15	06.09.2022 Withdrawn from consideration
2465-1 from 10.12.2019	Draft Law on Amendments to the Budget Code of Ukraine to ensure the targeted use of the environmental tax and the implementation of European principles of modernisation of Ukrainian industry	13.15	06.09.2022 Withdrawn from consideration
2721 from 13.01.2020	Draft Law on Amendments to the Budget Code of Ukraine to ensure the targeted use of environmental tax	1	04.03.2020 Project withdrawn
2721-1 from 30.01.2020	Draft Law on Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine to create preconditions for raising the subsistence minimum	1	01.09.2020 Withdrawn from consideration
2728 from 14.01.2020	Draft Law on Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine to create preconditions for raising the subsistence minimum to a level not lower than the actual subsistence minimum	11	02.02.2021 Withdrawn from consideration
2780 from 17.01.2020	Draft Law on Amendments to the Budget Code of Ukraine on Certain Peculiarities of Local Budgeting	9	02.02.2021 Withdrawn from consideration
2808 from 27.01.2020	Draft Law on Amendments to the Budget Code of Ukraine on Additional Sources of Revenues for Territorial Road Funds	7,8,12	04.03.2020 Project withdrawn
2825 from 31.01.2020	Draft Law on Amendments to Article 29 of the Budget Code of Ukraine on Stimulating the Effective Use of Oil and Gas Subsoil Areas	2	02.02.2021 Withdrawn from consideration
2826 from 31.01.2020	Draft Law on Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine on Budget Support for the Agricultural Sector	3,4	01.09.2020 Withdrawn from consideration
3014a from 26.08.2020	Draft Law on Amendments to the Budget Code of Ukraine on Subvention for State Support to Young Professionals in the Educational and Medical Sectors	1	06.09.2022 Withdrawn from consideration

3137	from 02.03.2020	Draft Law on Amendments to the Budget Code of Ukraine on Increasing the Subsistence Level	3	02.02.2021 Withdrawn from consideration
3175	from 05.03.2020	Draft Law on Amendments to the Budget Code of Ukraine to improve the system of horizontal equalisation and financial capacity of local budgets	11	07.09.2021 Withdrawn from consideration
3189	from 06.03.2020	Draft Law on Amendments to Article 29 of the Budget Code of Ukraine on Stimulating the Effective Use of Oil and Gas Subsoil Areas	9,12,13	06.09.2022 Withdrawn from consideration
3212	from 13.03.2020	Draft Law "On Amendments to the Budget Code of Ukraine on Guarantees for Sustainable Development of Rural Areas"	11	06.09.2022 Withdrawn from consideration
3237	from 20.03.2020	Draft Law on Amendments to the Budget Code of Ukraine on Increasing Local Budget Revenues	11	02.02.2021 Withdrawn from consideration
3423	from 30.04.2020	Draft Law on Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine to preserve the financial basis of local self-government and provide local budgets with adequate resources to prevent the occurrence and spread of coronavirus disease (COVID-19)	3	02.02.2021 Withdrawn from consideration
3461	from 12.05.2020	Draft Law on Amendments to Articles 89, 90 of the Budget Code of Ukraine (regarding the financing of professional higher education in vocational (vocational and technical) education institutions)	4	07.09.2021 Withdrawn from consideration
3545	from 27.05.2020	Draft Law on Amendments to the Budget Code of Ukraine on the introduction of fees for the use of public roads	9	01.09.2020 Withdrawn from consideration
3632	from 11.06.2020	Draft Law on Amendments to the Budget Code of Ukraine to Stimulate the Reduction of Pollutant Discharges into Water Bodies, Air Emissions and Waste Disposal	3,6,12, 13,15	06.09.2022 Withdrawn from consideration
3899	from 17.07.2020	Draft Law on Amendments to the Budget Code of Ukraine on the Establishment of the State Fund for Support of Medicine, Sports, Education, Culture and Science	3	02.02.2021 Withdrawn from consideration
3909	from 21.07.2020	Draft Law on Amendments to the Budget Code of Ukraine on the Creation of Additional Sources of Financing for Road Facilities and Financing of Measures to Ensure Road Transport Safety	9	02.02.2021 Withdrawn from consideration
3920	from 22.07.2020	Draft Law on Amendments to the Budget Code of Ukraine on Increasing the Financial Capacity of Territorial Communities	11	Under consideration in the committee
4059	from 07.09.2020	Draft Law on Amendments to the Budget Code of Ukraine on the Public Health System and Epidemiological Surveillance of Diseases	3	11.09.2020 The project was withdrawn
4103	from 16.09.2020	Draft Law of Ukraine on Amendments to the Budget Code of Ukraine on Improving the Procedure for Local Borrowing and Providing Local Guarantees	11	Is being worked out in the committee
4155	from 25.09.2020	Draft Law on Amendments to Article 24-1 of the Budget Code of Ukraine on Improving the Procedure	11	06.09.2022 Withdrawn from consideration

for Financing Investment Programmes and Regional Development Projects

4168 from 30.09.2020	Draft Law on Amendments to the Budget Code of Ukraine on the Establishment of the State Fund of Inland Waterways	8,9	06.09.2022 Withdrawn from consideration
4217 from 13.10.2020	Draft Law on Amendments to the Budget Code of Ukraine on Financing Gymnasiums and Lyceums	4	07.09.2021 Withdrawn from consideration
4347 from 09.11.2020	Draft Law on Amendments to the Budget Code of Ukraine on the Introduction of the State Decarbonisation Fund	12,13, 15	06.09.2022 Withdrawn from consideration
4372 from 13.11.2020	Draft Law on Amendments to Article 87 of the Budget Code of Ukraine on the Activities of State Rehabilitation Institutions for Persons with Disabilities and Children with Disabilities	10	02.02.2021 Withdrawn from consideration
4433 from 26.11.2020	Draft Law on Amendments to the Budget Code of Ukraine on Creating Incentives for Financial Development of Territorial Communities by Improving the System of Horizontal Alignment of Local Government Budgets	11	Is being worked out in the committee
4607 from 18.01.2021	Draft Law on Amendments to the Budget Code of Ukraine on Support of Public Associations of Persons with Disabilities	10	07.09.2021 Withdrawn from consideration
4671-1 15.02.2021	Draft Law on Amendments to the Budget Code of Ukraine on Establishment of Certain Estimated Values and the Subsistence Level	1	06.09.2022 Withdrawn from consideration
5066 from 15.02.2021	Draft law on amendments to the Budget Code of Ukraine to further strengthen the financial capacity of communities	11	Is being worked out in the committee
5066-1 from 04.03.2021	Draft Law on Amendments to the Budget Code of Ukraine to increase the percentage of personal income tax to local self-government budgets	11	
5073 from 16.02.2021	Draft Law on Amendments to the Budget Code of Ukraine on Establishing a State Fund to Support Medicine, Sports, Education, Culture and Science	3,4	Is being worked out in the committee
5128 from 22.02.2021	Draft Law on Amendments to the Budget Code of Ukraine regarding the use of environmental tax	13,15	06.09.2022 Withdrawn from consideration
5145 from 24.02.2021	Draft Law on Amendments to Article 103-2 of the Budget Code of Ukraine on Financing Interschool Resource Centres (Interschool Training and Production Complexes)	4,11	07.09.2021 Withdrawn from consideration
5220 from 09.03.2021	Draft Law on Amendments to the Budget Code of Ukraine on Strengthening the Role of Communities in the Socio-Economic Development of Territories	11,17	Is being worked out in the committee
5363 from 12.04.2021	Draft Law on Amendments to Article 91 of the Budget Code of Ukraine on the regulation of certain issues of financing healthcare expenditures	3	Is being worked out in the committee
5418 from 23.04.2021	Draft Law on Amendments to Article 91 of the Budget Code of Ukraine on Financing Measures to Involve the Population in Physical Activity and Sports	3	Being worked out in the committee

5581 from 28.05.2021	Draft Law on Amendments to the Budget Code of Ukraine on the Activities of Rehabilitation Institutions for Persons with Disabilities and Children with Disabilities	10	Is being processed in the committee
5584 from 28.05.2021	Draft Law on Amendments to the Budget Code of Ukraine on the Establishment of the Rural Development Fund	10,11	06.09.2022 Withdrawn from consideration
5635 from 08.06.2021	Draft Law on Amendments to the Budget Code of Ukraine on Support for Children's Health and Recreation Facilities	3	Is being worked out in the committee
5693 from 22.06.2021	Draft Law on Amendments to the Budget Code of Ukraine on Improving the Balance of Local Budgets	11	Is being processed in the committee
5728 from 02.07.2021	Draft Law on Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine on Support for Industrial Development and Investment Activities	9	06.09.2022 Withdrawn from consideration
6224 from 26.10.2021	Draft Law on Amendments to Article 103-2 of the Budget Code of Ukraine on Improving the Mechanism for Financing the Remuneration of Teachers	4	Is being worked out in the committee
6307 from 12.11.2021	Draft Law on Amendments to Article 87 of the Budget Code of Ukraine in connection with the adoption of amendments to improve the provision of medical care	3	06.09.2022 Withdrawn from consideration
6326-1 from 06.12.2021	Draft law on amendments to the Budget Code of Ukraine to prevent the allocation of budget funds for the implementation of programmes and activities that contain signs of direct or indirect discrimination and intolerance against individuals and their groups	5,10	06.09.2022 Withdrawn from consideration
6468 from 24.12.2021	Draft Law on Amendments to the Budget Code of Ukraine on Financing of Preschool Education	4	Is being worked out in the committee
6472 from 28.12.2021	Draft Law on Amendments to the Budget Code of Ukraine on Elimination of Discriminatory Restrictions on Local Borrowing and Provision of Local Guarantees by Village and Settlement Territorial Communities	11	Is being worked out in the committee
6560 from 27.01.2022	Draft Law on Amendments to the Budget Code of Ukraine on Promoting the Development of Culture, Physical Culture and Sports	3	06.09.2022 Withdrawn from consideration
7294 from 18.04.2022	Draft Law on Amendments to the Budget Code of Ukraine on Financing of Vocational (Vocational and Technical) Education Institutions	4	Is being worked out in the committee
7388 from 18.05.2022	Draft Law on Amendments to Section VI "Final and Transitional Provisions of the Budget Code of Ukraine" on Preservation of Revenues of the General Fund of the Budgets of Village, Township and City Territorial Communities from the Territory of Which Production Facilities of Business Entities Have Been Relocated Due to Military Operations and/or Threat of Military Operations	11	Being worked on in the committee

7501 28.06.2022	from	Draft Law on Amendments to the Budget Code of Ukraine (to introduce a mechanism of interest deduction to support non-profit organisations)	17	06.09.2022 Withdrawn from consideration
7579 22.07.2022	from	Draft Law on Amendments to the Budget Code of Ukraine on Improving the Principles of Organisation of Financial and Logistical Support of Volunteer Formations of Territorial Communities	11	06.09.2022 Withdrawn from consideration
8019 12.09.2022	from	Draft Law on Amendments to Article 64 of the Budget Code of Ukraine regarding the peculiarities of personal income tax inclusion in local self-government budgets	11	Is being worked out in the committee
8085 28.09.2022	from	Draft law on amendments to the Budget Code of Ukraine and other laws of Ukraine on the establishment and principles of functioning of the fund for the restoration and stimulation of the development of regions and territories	11	Under consideration in the committee
8232 28.11.2022	from	Draft Law on Amendments to Section VI "Final and Transitional Provisions" of the Budget Code of Ukraine on Restoring the Independence of Local Budgets	11	Being worked on in the committee
8332 02.01.2023	from	Draft Law on Amendments to the Budget Code of Ukraine on Improving Management in the Field of Implementation of the State Employment Policy	8	Being worked out in the committee

Source: compiled by the author.

Integrating the SDGs into the budget process in OECD countries

Country	Integrating the SDGs into the budget process	SDGs in national budget/Are the SDGs mentioned in the latest central or federal budget document?			Voluntary National Review
		No, the SDGs are not mentioned	Yes, in the overarching narrative but without associated budget lines	Yes, as a dedicated section or budget line(s)	
1	2	3	4	5	6
<i>Australia</i>					2018
<i>Austria</i>	Gender budgeting. SDG-Model Steiermark - at the local level				2020
<i>Belgium</i>	Flemish government decided to link the SDGs for each policy area in the annual budget and policy statement. Nevertheless, these plans have yet to be implemented.				2017
<i>Canada</i>	Gender budgeting, green budgeting				2018
<i>Chile</i>	Gender budgeting				2017, 2019
<i>Colombia</i>	Together with UNDP, budget programmes and expenditures were analysed and classified in terms of the SDGs they support				2016, 2018, 2021
<i>Costa Rica</i>					2017, 2020
<i>Czech Republic</i>	In 2020, a pilot review of state budget expenditures on the SDGs (SDG labelling) was created.				2016, 2021
<i>Denmark</i>	SDGs integrated into the draft state budget since 2016, SDG fund (public/private) launched Discussion of annual SDG progress report in parliament				2016, 2021
<i>Estonia</i>	The SDGs are not directly integrated into the budget process. The SDGs should be included in the country's long-term strategy until 2035, which will serve as the basis for state development plans.				2016, 2020
<i>Finland</i>	Integration of SDGs into budget documents since 2019 (pilot project in 2018)				2016, 2020
<i>France</i>	Cross-cutting documents showing the contribution of the budget to some aspects of sustainable development (e.g. official development assistance, environment), legislation for "Beyond GDP" indicators, Green budgeting				2016

1	2	3	4	5	6
<i>Germany</i>	A pilot project to analyse the possibilities of linking the SDGs, targets and indicators of the Sustainable Development Strategy to the federal budget				2016, 2021
<i>Greece</i>					2018, 2022
<i>Hungary</i>					2018
<i>Iceland</i>	Each task of the strategic fiscal plan should be clearly linked to at least one SDG goal. Each expenditure area includes a brief description of how the respective targets support the SDGs				2016, 2020
<i>Ireland</i>	Planned; SDG tagging process has already started for the foreign aid budget; Climate budgeting				2020
<i>Israel</i>	Gender budgeting				2020
<i>Italy</i>	12 "Beyond GDP" indicators are integrated into the Economic and Financial Document				2017, 2022
<i>Japan</i>	SDGs Action Plan aims to organise specific measures and their corresponding budgets and to visualise the contribution of each project to the SDGs.				2017, 2021
<i>Korea</i>	Gender budgeting				2016
<i>Latvia</i>	Investment analysis to see how much money has been spent from national and local budgets and EU funds on the National Development Plan and the SDGs				2018, 2022
<i>Lithuania</i>					2018
<i>Luxembourg</i>					2017, 2022
<i>Mexico</i>	Each programme (area of public expenditure) is classified as direct or indirect in terms of its contribution to the SDG targets according to three technical tools to guide the legislative area in the analysis, discussions and approval of the national budget from a sustainable perspective: i) a methodology and manual for aligning the budgetary programmes to the SDGs, ii) sustainability criteria and iii) ways of documenting the incorporation of the SDGs in the national budget.				2016, 2018, 2021
<i>Netherlands</i>	Green budgeting				2017, 2022

1	2	3	4	5	6
<i>New Zealand</i>	The first wellbeing budget in the world in 2019. The budget was based on five priorities defined by the Government				2019
<i>Norway</i>	Budget proposals prepared by each ministry include reports on the achievement of the respective SDGs				2016, 2021
<i>Poland</i>					2018
<i>Portugal</i>	Gender budgeting				2017
<i>Slovak Republic</i>	Planned: Investment plan for the SDGs				2018
<i>Slovenia</i>	Integration of the 2030 SDG KPIs into the 2020 budget				2017, 2022
<i>Spain</i>	The Spanish action plan to implement the SDGs includes a section which focuses on aligning the national budget with the 2030 Agenda. The 2021 Draft General State Budget includes the first report on Budget Alignment with the SDGs. Planned: alignment of ministerial budgets with the SDGs; parliamentary monitoring organised through the Parlamento 2030 platform				2018, 2021
<i>Sweden</i>	Government ministries in Sweden are also encouraged to include descriptions in their budget documents that demonstrate the link between their area of work and the SDGs				2017, 2021
<i>Switzerland</i>					2016, 2018, 2022
<i>Türkiye</i>	Gender budgeting				2016, 2019
<i>United Kingdom</i>	Green budgeting				2019
<i>United States</i>					

Source: compiled by the author.