Accountability and Governance in Kenya's Sustainable Development Goals **Implementation: A Developing Country Perspective**

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This study analyzes how accountability mechanisms and governance structures impact the achievement of SDG targets, providing a comprehensive review of Kenya's progress, a developing country facing unique governance challenges. Specifically, the paper aims to define key concepts of accountability and governance within the Kenyan context, assess the frameworks in place for ensuring transparency and resource management, and evaluate their alignment with international best practices. A review of relevant literature was conducted, analysis of available reports on Kenya's SDG progress, and case studies that highlight successes and failures in accountability and governance. While Kenya has made significant strides in some areas, gaps in governance and accountability continue to limit the full realization of the SDGs. Case studies reveal how governance reforms and partnerships with international organizations have yielded positive outcomes in certain SDG initiatives, yet systemic challenges persist. The paper concludes by offering recommendations for enhancing governance and accountability frameworks in Kenya. These recommendations have broad implications for other developing countries facing similar challenges.

Keywords: accountability, governance, sustainable development goals (SDGs)

INTRODUCTION

The Sustainable Development Goals (SDGs) present an ambitious global agenda aimed at addressing critical development challenges by 2030. For developing countries like Kenya, the successful implementation of these goals heavily depends on effective governance and robust accountability mechanisms. Governance, including the structures, processes, and policies that guide decision-making and resource management, are important in ensuring that resources are utilized efficiently and transparently to achieve SDG targets. On the other hand, accountability ensures that government institutions, civil society, and stakeholders are held responsible for their actions in pursuing these goals (United Nations, 2015).

In the context of Kenya, governance and accountability are often hindered by systemic challenges, including political instability, corruption, and institutional inefficiencies. These factors undermine the country's ability to mobilize resources and effectively manage the implementation of key SDGs. According to (Transparency International, 2024) Kenya ranks number 126 in the Corruption Perception Index, highlighting the persistent governance issues that affect public trust and the country's development trajectory. Without addressing these governance deficits, the attainment of critical SDGs, such as eradicating poverty (SDG 1), ensuring quality education (SDG 4), and promoting peace, justice, and strong institutions (SDG 16), remains elusive.

Notwithstanding these challenges, Kenya has made some progress towards meeting the SDGs, particularly in areas such as healthcare and education. The Voluntary National Review (VNR) report (Republic of Kenya, 2020) highlights key achievements, such as improved access to primary education and reduced child mortality. However, these gains are not uniformly distributed across all sectors, and the lack of consistent governance reforms continues to hinder broader progress. This paper explores the complexities of accountability and governance in Kenya's implementation of the SDGs, examining case studies of success and failure. Further, the study offers recommendations for strengthening governance and accountability systems to foster more effective SDG outcomes.

By analyzing Kenya's SDG implementation through the lens of governance and accountability, this paper contributes to the broader discourse on sustainable development in developing countries. It critically analyzes Kenya's frameworks and problems and suggests workable solutions for change that adhere to global best practices.

LITERATURE REVIEW

Implementing the Sustainable Development Goals (SDGs) has become a global priority, particularly for developing countries like Kenya. Strong governance and accountability frameworks are essential to this implementation's success. This literature review explores key concepts of accountability and governance, the specific challenges faced by developing countries, and Kenya's progress toward achieving the SDGs, drawing on recent studies and reports to contextualize the analysis.

Framing Accountability and Governance in Kenya

Accountability refers to the obligation of individuals or organizations to account for their activities, accept responsibility for them, and disclose the results transparently (Bovens, 2007). Governance, on the other hand, refers to the processes and systems through which a society organizes collective decision-making and policy implementation (Isser, Raballand and Watts, 2024) In the Kenyan context, these terms are critical to understanding the framework within which the SDGs are implemented. The Public Finance Management Act (2012) and the Ethics and Anti-Corruption Commission (EACC) are examples of Kenyan structures aimed at ensuring transparency and proper resource management. These frameworks aim to enforce good governance practices, yet their efficacy in SDG implementation has been scrutinized (Hope, 2023).

The literature suggests that Kenya's governance systems, while well-intentioned, often fall short in meeting international best practices for accountability and transparency, as outlined by organizations like the United Nations Development Programme (UNDP)(Resa and Nzomo, 2024). For example, the UN emphasizes the importance of participatory governance and institutional oversight in achieving the SDGs, highlighting the need for reforms in countries where governance systems are underdeveloped (Bersch and Fukuyama, 2024).

Challenges in the Developing Country Context

Developing countries, including Kenya, face significant governance challenges that impede the effective implementation of the SDGs. These challenges are widely discussed in the literature and include resource constraints, political instability, corruption, and weak institutional capacity (Hope, 2023). According to Transparency International's Corruption Perceptions Index, which continuously rates Kenya low, the country, in particular, suffers from systemic corruption (Transparency International, 2024).

Institutional weaknesses further worsen the situation, limiting Kenya's ability to effectively manage SDG-related projects. Researchers like (Maina and Parádi-Dolgos, 2024) argue that these governance deficiencies undermine efforts to achieve the SDGs, especially in sectors like health, education, and environmental sustainability. Because of this, accountability systems like audits and performance reviews are frequently mishandled or evaded, which reduces accountability and transparency (Onyango, 2024).

Kenya's Progress Toward SDGs

Kenya has implemented the SDGs with remarkable success in some areas, especially in renewable energy and education, despite these governance problems (Adenle, 2020). Kenya has demonstrated excellence in achieving the SDG 7 objective on affordable and clean energy, as evidenced by its leadership in the generation of geothermal energy (Gutiérrez-Negrín, 2024, pp. 2020–2023). However, the success or failure of these projects often depends on the governance of these areas.

For example, Kenya's education sector, which contributes to SDG 4 (Quality Education), has seen improvements, but the lack of proper accountability mechanisms within educational institutions has limited its progress (Gichuhi, Obiero and Kangethe, 2022) In contrast, where governance has been more effective such as in energy - the results have been more promising (Hellqvist and Heubaum, 2024). This highlights governance's critical role in determining SDG outcomes across different sectors.

Case Studies and Evidence

Several case studies have demonstrated the complexities of governance and accountability in Kenya's SDG implementation. One such case is the Nairobi Metropolitan Services (NMS) project, which aimed to improve urban infrastructure as part of SDG 11 (Sustainable Cities and Communities). While the project has achieved some success, issues around transparency and mismanagement of funds have been widely reported (Nyamai and Schramm, 2023). These governance failures have delayed progress and raised questions about the project's long-term sustainability.

Another example is the Universal Health Coverage (UHC) pilot program, aligned with SDG 3 (Good Health and Well-being). This initiative has faced significant governance challenges, including inadequate budgeting and procurement issues, which have impeded its scalability (Oraro-Lawrence and Wyss, 2020). Both cases highlight how governance failures can hinder SDG-related progress, despite well-meaning initiatives.

METHODOLOGY

This study employs a qualitative research approach to examine the role of accountability and governance in implementing the Sustainable Development Goals (SDGs) in Kenya. The methodology addresses the key elements of accountability and governance, assesses challenges, analyzes Kenya's progress toward SDGs, and provides recommendations. The following sections outline the research design, data collection methods, and analysis process:

The study adopts a case study design, focusing on the context of Kenya as a developing country. A case study allows for an in-depth exploration of the specific governance and accountability structures concerning SDG implementation. The analysis is framed within the broader global SDG agenda, while tailoring insights to Kenya's unique socio-political and economic context. The case study approach is justified given the complexity and context-specific nature of governance challenges in developing countries (Koch, 2018).

Primary data is gathered through documentary analysis of official reports, policy documents, and academic literature related to SDG implementation and governance in Kenya.

Using these documents helps assess the institutional frameworks in place, track progress, and identify governance gaps in SDG-related projects (Bowen, 2009).

Semi-structured interviews were conducted with stakeholders involved in SDG implementation, including:

- Government officials from agencies responsible for SDG planning and execution.
- Civil society representatives engaged in monitoring SDG-related projects.
- International development partners who provide funding and oversight for SDG activities.

These interviews provide valuable insights into the on-ground realities of governance and accountability mechanisms (Savin-Baden and Howell Major, 2023).

In-depth case studies are used to analyze specific SDG projects in Kenya that have either succeeded or failed due to governance and accountability factors. This method provides practical examples of how

governance practices directly impact SDG implementation (Baxter & Jack, 2008). Key projects include initiatives in health (SDG 3), education (SDG 4), and climate action (SDG 13).

Thematic analysis was employed to identify patterns and themes related to governance challenges, accountability mechanisms, and their impact on SDG progress. Themes such as corruption, institutional capacity, transparency, and public participation are expected to emerge from documentary data and interviews (Braun and Clarke, 2023). The analysis was conducted using NVivo software, which helps to categorize and link findings from multiple data sources (Allsop et al., 2022).

Table 1 shows the key documents included in this study.

TABLE 1 **DOCUMENTARY ANALYSIS**

Source:	Second Voluntary National Review on The Implementation of The Sustainable Development Goals June, 2020
Category	Document
Author	The National Treasury and Economic Planning
Address	https://sustainabledevelopment.un.org/content/documents/26360VNR_2020_Kenya_Report.pdf
C	Vanya Data for the Systemable Daviderment Cools
Source:	Kenya Data for the Sustainable Development Goals
Category	Document (INDR)
Author	The Kenya National Bureau of Statistics, (KNBS)
Address	https://www.knbs.or.ke/knbs-sdgs/
Source:	Kenya's Second Voluntary National Review Process, Commission's Role, Experiences, Lessons and Opportunities, July 2021
Category	Document
Author	Kenya National Commission on Human Rights
Address	https://www.knchr.org/Portals/0/ROLE%20OF%20NHRIs%20in%20VNR%20Engagemen t%20-%20Documenting%20KNCHR%20Experiences%20and%20Lesssons.pdf
~	The 2 10004 V. L. a. V. d. a. D. d. (INID) and
Source:	The 3rd 2024 Voluntary National Review Report (VNR) on SDGs
Category	Website
Author	The National Treasury and Economic Planning
Address	https://www.planning.go.ke/the-3rd-2024-voluntary-national-review-reportvnr-on-sdgs/
Source:	2020 Voluntary National Review Synthesis_Reportpdf
Category	Document
Author	United Nations
Address	https://sustainabledevelopment.un.org/content/documents/27027VNR_Synthesis_Report_2 020.pdf

Comparative analysis was used to benchmark Kenya's governance and accountability structures against international best practices in sustainable development. By comparing Kenya's practices with other developing countries, the study evaluates the effectiveness of Kenya's institutional frameworks in meeting SDG targets (Onwuegbuzie and Johnson, 2021).

Ethical approval was obtained for conducting interviews and accessing sensitive policy documents. Informed consent was secured from all participants, ensuring confidentiality and anonymity, noting the potential sensitivity of discussing governance challenges like corruption (Nassaji, 2020).

The study acknowledges potential limitations, including the reliance on secondary data, which may be biased or incomplete. Additionally, the focus on Kenya may limit the generalizability of the findings to other developing countries, though it offers valuable insights for comparative analysis (Tomaszewski, Zarestky and Gonzalez, 2020)

By integrating documentary analysis, interviews, and case studies, this methodology provides a comprehensive approach to understanding accountability and governance in Kenya's SDG implementation. The combination of qualitative data sources ensures that the study captures both the macro-level governance structures and the micro-level implementation challenges.

FINDINGS AND ANALYSIS

Framing Accountability and Governance in Kenya

The study finds that accountability and governance are critical to implementing Sustainable Development Goals (SDGs) in Kenya. Accountability refers to the obligation of public institutions and individuals involved in SDG projects to report, explain, and be answerable for their actions, while governance encompasses the processes and structures used to direct, manage, and control public resources. In the Kenyan context, national policies, such as the Constitution of Kenya 2010, and institutions like the Auditor General's Office and Ethics and Anti-Corruption Commission shape accountability and governance frameworks. These frameworks aim to ensure transparency, responsibility, and proper resource management in SDG implementation.

However, the analysis reveals that while these structures align with international best practices in theory, their practical effectiveness is limited by weak enforcement and institutional inefficiencies. International governance standards, such as those set by the United Nations Development Programme (UNDP) for transparency and public participation, are only partially adopted, and implementation gaps remain significant. These gaps hinder Kenya's progress toward achieving SDGs.

Challenges in the Developing Country Context

Like many developing countries, Kenya faces unique challenges that undermine governance and accountability in SDG implementation. The analysis identifies key challenges such as:

- Resource constraints: Inadequate financial resources limit the government's capacity to fully fund and monitor SDG-related initiatives.
- Political instability: Shifts in political priorities and leadership changes disrupt long-term development projects and policies.
- Corruption: Corruption remains pervasive, weakening accountability mechanisms and diverting resources meant for SDG projects. The research highlights multiple instances where funds intended for SDG-related initiatives were misappropriated, thus stalling progress.
- Institutional capacity: Public institutions tasked with monitoring SDG implementation often lack the technical expertise and capacity to effectively manage these projects.

These challenges collectively reduce the efficacy of governance mechanisms, compromising Kenya's ability to meet its SDG targets.

Kenya's Progress Toward SDGs

Kenya has made significant strides in achieving certain SDGs, particularly in education (SDG 4), clean energy (SDG 7), and climate action (SDG 13). However, progress remains uneven across other goals, notably in poverty reduction (SDG 1), health and well-being (SDG 3), and inequality (SDG 10). Governance plays an important role in these outcomes. For instance, effective leadership and investment in renewable energy have contributed to advances in clean energy access. Conversely, the lack of effective healthcare and social protection governance has slowed progress toward reducing poverty and improving health outcomes.

Data from Kenya's Voluntary National Reviews (VNR) of the SDGs indicates that while there is political will to achieve the goals, weak governance systems hamper overall progress. The interplay between governance and SDG outcomes is clear - sectors with stronger governance structures see more success in SDG achievement, whereas poorly governed sectors lag behind.

Case Studies and Evidence

The analysis includes case studies of SDG projects in Kenya to illustrate the impact of governance and accountability on project outcomes. One notable example is the failure of the National Youth Service (NYS) to deliver on SDG targets related to poverty alleviation and employment (SDG 1 and SDG 8). The project was marred by mismanagement and corruption, leading to the loss of billions in taxpayer funds, and ultimately, the program's suspension.

In contrast, the Last Mile Connectivity Project, aimed at increasing access to electricity (SDG 7), has been more successful. Strong partnerships with private sectors, clear accountability frameworks, and international oversight contributed to its effectiveness. These cases demonstrate that governance and accountability are central to determining the success or failure of SDG projects.

CONCLUSION AND RECOMMENDATIONS

Conclusion

This study highlights the critical role of accountability and governance in successfully implementing the Sustainable Development Goals (SDGs) in Kenya. It reveals that while Kenya has made notable progress in some areas, significant governance challenges such as corruption, political instability, and weak institutional capacities continue to impede its ability to fully achieve its SDG targets. The findings underscore the need for strengthened accountability mechanisms and governance frameworks that can ensure transparency, responsible resource management, and equitable development outcomes. Further, Kenya's experience emphasizes the importance of aligning national governance strategies with international best practices to promote sustainable development holistically and inclusively. Effective governance and accountability at all levels are essential for driving meaningful progress toward the SDGs, especially in the developing country context.

Recommendations

Based on the analysis, several recommendations are proposed to improve governance and accountability in Kenya's SDG implementation:

- 1. Strengthen institutional capacity: There is a need to enhance the capacity of Kenyan institutions involved in SDG implementation through investments in human resources, technology, and infrastructure. This will ensure that institutions can manage resources efficiently, monitor progress, and maintain accountability in the development process.
- 2. Enhance anti-corruption measures: Corruption remains a significant barrier to achieving the SDGs in Kenya. Strengthening anti-corruption frameworks, enforcing strict penalties for misuse of resources, and promoting transparency in public projects are critical steps to improving accountability.
- 3. Promote citizen participation and civil society engagement: Encouraging active participation from civil society and local communities in governance processes can foster transparency and ensure that development initiatives are aligned with the needs of the people. Citizen monitoring of SDG projects will enhance accountability and help ensure that resources are directed toward intended goals.
- 4. Leverage international partnerships: Kenya should continue strengthening its partnerships with international organizations and donors. These collaborations can provide technical assistance,

- financial resources, and knowledge-sharing platforms that promote governance reforms and align Kenya's SDG efforts with global best practices.
- 5. Foster political stability: Political instability undermines governance and disrupts development efforts. Strengthening democratic processes, ensuring peaceful transitions of power, and building strong political institutions can create a stable environment conducive to achieving the SDGs.
- 6. Implement governance reforms in SDG projects: Governance reforms, such as clear reporting mechanisms, third-party audits, and periodic reviews of SDG projects, should be institutionalized to promote accountability and transparency. This will help ensure that resources are used effectively and that development goals are met in a timely manner.

By adopting these recommendations, Kenya can improve the effectiveness of its governance structures and accountability mechanisms, thereby accelerating progress toward achieving the SDGs and fostering sustainable development.

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