

Forgotten Tagging: Exploring the Meaning of Sustainable Development Goals (SDGs) Accountability in the Public Budget Landscape

Findy Rusdiarta¹, Cornelius Rante Langi², Zaki Fakhroni³

*Master of Accounting, Faculty of Economics and Business, Mulawarman University
Jl. Tanah Grogot Gunung Kelua Campus Samarinda City East Kalimantan, Indonesia 75119*

ABSTRACT: The 2030 global development agenda sets out 17 sustainable development goals that demand real integration in regional budgeting. This research aims to explore the meaning of accountability of the Sustainable Development Goals (SDGs) through the practice of budget tagging in Bappedalitbang of West Kutai Regency. Using a qualitative approach with a transcendental phenomenological design, data was collected through in-depth interviews, observations, and analysis of regional planning documents. The results of the study reveal three main dimensions: first, individual planners live the accountability of the SDGs as a moral compass for development, but the bureaucratic system reduces it to a mere administrative routine; Second, tagging has the potential to strengthen fiscal transparency, but public accessibility to budget data is still very limited, resulting in conditions of elitist transparency; Third, the implementation of tagging is faced with systemic unpreparedness in the form of dependence on manual processes, weak coordination across regional devices, instability of digital systems, and mismatch indicators. The overall findings point to the phenomenon of pseudo-accountability, which is accountability that is formally fulfilled but loses substantive relevance to real development impacts. The transformation of tagging into a meaningful accountability instrument requires strengthening institutional capacity, integrating tagging mechanisms from the beginning of planning, and developing local digital platforms that are open to the public.

KEYWORDS - *Public accountability, regional budget, budget tagging, phenomenology, Sustainable Development Goals, tagging SDGs*

I. INTRODUCTION

The 2030 Agenda adopted by the UN General Assembly in September 2015 sets out 17 *Sustainable Development Goals* (SDGs) and 169 targets that include economic, social, and environmental dimensions as a global development compass. Principle "*no one left behind*" affirming the commitment to reach out to the most vulnerable groups. However, the effectiveness of its implementation depends on the strength of cross-sectoral coordination mechanisms and the involvement of local stakeholders [1]. Without strengthening these mechanisms, the achievement of the SDGs will only be a symbolic commitment with no real impact on people's quality of life [2].

Indonesia realized its commitment through Presidential Regulation No. 59/2017 which was later updated to Presidential Regulation No. 111/2022, affirming the obligation to integrate the SDGs into planning and budgeting documents at all levels of government. At the technical level, the implementation guidelines are described through the Minister of National Development Planning/Head of Bappenas No. 1/2024, which is the basis for the preparation *National Action Plan* (RAN) and *Regional Action Plan* (RAD) SDGs/SDGs [3]. Although a regulatory framework is available, the SDG Index 2025 shows that Indonesia is ranked 77th out of 167 countries with a score of 70.22, of which around 45% of indicators have only achieved limited progress and 20% have actually experienced setbacks. This condition requires strengthening at the level of implementation and accountability mechanisms so that the SDGs are not just a global reporting framework [4].

At the regional level, West Kutai Regency in East Kalimantan recorded economic growth of 7.57%, HDI of 74.76, and the Gini Index improved to 0.266. However, the dominance of the mining sector and the stagnation of GDP per capita reflect that growth has not been evenly distributed. This research is limited to the planning and budgeting process at the Regional Research and Development Development Planning Agency of West Kutai Regency as the *Leading Sector* and RKA facilitators, because it is at this stage that the values of fiscal accountability begin to be formed as *ex-ante accountability* [5].

Ministry of National Development Planning/Bappenas publishes guidelines *Budget Tagging* SDGs as a program labeling instrument that supports SDGs targets so that they can be monitored and evaluated accountably. Developed countries even began to develop systems *Stuttgart* Automated to improve the accuracy and efficiency of budget labeling [6]. Implementation *Climate Budget Tagging* (CBT) in Indonesia also emphasized the importance of integrating sustainability considerations into national budgeting, despite still facing various technical and institutional constraints. However, empirical studies have found that *Stuttgart* in many regions, it is still an administrative formality and does not reflect substantive accountability, because the budgeting process is often influenced by political interests and power relations that shift development priorities [7].

This phenomenon is evident in West Kutai Regency, where *tagging* is carried out in the final stage of document preparation so that it only matches existing programs with the most relevant SDGs goals. Administrative support spending dominates compared to spending that is in direct contact with the SDGs program. Strong political commitment is actually a determining factor for the success of *SDGs tagging* as a tangible sign of support for the achievement of targets. Fiscal policies that explicitly reflect sustainability principles, including budget allocations for social and environmental projects, are a non-negotiable imperative.

Most studies on *SDG budgeting* still focus on technical aspects, while the meaning of accountability formed through *tagging practices* at the district/city level has not been widely explored. Commitments to the SDGs in various countries often contain political content because each country is given the freedom to set its own targets according to local conditions. This research aims to explore the meaning of SDGs accountability from the perspective of regional actors, identify technical and structural obstacles that make *tagging* a mere formality, and formulate recommendations so that *SDGs tagging* becomes an effective managerial instrument in directing public spending towards the 2030 priority SDGs target.

II. METHODS

This research uses a qualitative approach with a transcendental phenomenological design developed by Edmund Husserl. The selection of this design is based on philosophical, epistemological, and ontological considerations that are in line with the characteristics of the phenomenon being studied, namely accountability *Sustainable Development Goals* (SDGs) in the landscape of regional public budgeting. Ontologically, this study departs from the belief that the reality of accountability is not singular and objective as the positivistic paradigm assumes. Accountability in public budgeting is not solely reflected in formal documents such as financial statements or program achievement indicators, but is formed through the experience, perception, and construction of meaning of the actors involved. Descriptive phenomenology describes experiences purely from the perspective of the subject without suppressing the interpretation or assumptions of the researcher, thus producing descriptive findings regarding the meaning and perception of the stakeholders being studied (Husserl, 2012). Epistemologically, this research is based on a phenomenological view that places knowledge as a product of human awareness of phenomena, not through hypothesis testing or statistical generalization, but through reflection on *lived experience*. The phenomenological approach is used to identify the essence of individual experience by understanding and describing the subjective meaning of life experience of a particular phenomenon [8].

Phenomenon *Tagging* The SDGs in regional budgeting practices, such as implementation in the final stages that are administrative and inconsistent, cannot be adequately understood through document analysis or quantitative data alone. This phenomenon indicates a gap between normative and empirical reality that can only be unraveled through a deep understanding of the actor's experience. In this study, the SDGs, *Budget Tagging*, and public accountability is positioned as an object of awareness (*Snoop Dogg*), while the planning actor's interpretation of the concept is a process of awareness (*noesis*). The purpose of the research is therefore not to test suitability *Tagging* with regulations, but understanding how the subject interprets the SDGs in budgeting practices, interpreting obligations *Tagging*, as well as articulating accountability in the context of their work. The task of researchers who use a phenomenological approach is to "see" the logic or meaning of an experience to reveal the logic of the experience lived [9].

The research was carried out at Bappedalitbang of West Kutai Regency, East Kalimantan Province, from January to December 2025. The selection of this locus is based on its strategic role as the *leading sector* for the integration of SDGs into the RPJMD, RKPD, and OPD Strategic Plan, as well as the implementation of assistance, RKA verification, and *tagging* programs that support the SDGs. Informants were selected by *purposive sampling* based on the criteria of relevance to the focus of the study, namely having a formal role in planning, budgeting, and *tagging* SDGs, as well as experience in the assistance process. The informant consists of the initials "MD" as the Head of the Economy, Natural Resources, Infrastructure and Regions, and the initials "IT" as the Planning Staff in the same field.

Data collection was carried out through semi-structured in-depth interviews, observations on *Tagging* assistance activities and planning coordination meetings, as well as document analysis including RPJMD, RKPD, OPD Strategic Plan, LKJIP reports, and *Tagging assistance minutes*. Data analysis follows the stages of

transcendental phenomenology, including *epoché* (suspension of the researcher's assumptions), transcription and familiarization of data, *horizontalizing* (giving equal weight to all statements), clustering of meanings, textural descriptions, structural descriptions, and synthesis of meanings and essences). The validity of the data is maintained through triangulation of sources by comparing information from various key informants who have different roles, so that a more comprehensive and authentic understanding of the phenomenon being studied is obtained.

III. RESULTS AND DISCUSSION

Overview of Research Locations

This research was carried out at the Regional Research and Development Planning Agency (Bappedalitbang) of West Kutai Regency, which is located on Jalan Komplek Perakoran No. IV, Barong Tongkok Village, Barong Tongkok District, West Kutai Regency, East Kalimantan. As *Leading Sector* In the process of regional planning and budgeting as well as the annual budget verification unit, Bappedalitbang has a strategic role in ensuring that all budget allocations are in line with the regional vision and mission as well as the national action plan. Based on the Regulation of the Regent of West Kutai Number 8 of 2021 concerning the Position, Organizational Structure, Duties and Functions and Work Procedures of Bappedalitbang, this institution is composed of the Head, Secretariat, Regional Development Control and Evaluation Planning, Government and Human Development Sector, Infrastructure and Regional Natural Resources Economics, Research and Development Sector, and Functional Position Group [10].

The main tasks of Bappedalitbang include the formulation of technical policies for planning and development research, the implementation of technical assistance tasks in the field of administration and investigation, monitoring and evaluation of the progress of planning projects, providing technical direction in supporting local government affairs, and the implementation of additional tasks set by regional heads. Based on the RPJMD of West Kutai Regency for 2021-2026, the regional vision carried out is "West Kutai is More Prosperous, Safe, Fair, Equitable and Customary", which is lowered into four development missions as contained in Regional Regulation No. 3/2016 related to the 2025-2029 RPJMD [11]. The four missions include improving the region-based economy, increasing human resources through education and health, improving accountable governance, and equitable distribution of basic infrastructure and supporting the people's economy.

Data collection was carried out through in-depth interviews, observations, and documentation. The analysis was carried out using a phenomenological approach through the stages of *open coding*, *axial coding*, and *selective coding* to reveal the essence of the informants' experience in implementing the *SDGs Tagging mechanism* in the regional planning and budgeting process. The findings of the study are grouped into three main dimensions, namely the meaning of SDGs accountability, the role of *SDGs Tagging as a means of transparency and fiscal accountability*, and *systemic constraints in its implementation*.

SDGs Accountability as a Development Value Compass in the Tension between Ideals and Practices

Based on the experience of the informants, SDGs accountability is not solely understood as an administrative reporting obligation, but as a value compass that should guide every stage of planning and budgeting from program identification, indicator determination, to budget allocation. This awareness reflects the view that accountability is a substantive foundation in encouraging the quality of sustainable regional development. This is reflected in the statement of one of the informants: "*If we talk about the SDGs, it is a big goal, so there must be clear accountability so that development is directed.*"

However, this normative meaning is not fully realized in the actual bureaucratic landscape. The findings show that the implementation conditions are still colored by overlapping processes, fragmentation between regional apparatus, and weak integration between planning and reporting instruments. In such a situation, accountability tends to be reduced to an administrative obligation that must be fulfilled by the Regional Apparatus Organization (OPD), especially in the form of routine reporting that is formalistic. There are four essential points found in the phenomenological analysis process as follows.

The first point, *Tagging* is interpreted as the main instrument of SDGs accountability in planning and budgeting, although its implementation has not functioned optimally. The informant emphasized that *Tagging* should have been done from the beginning of the process of drafting the plan document, as it was revealed: "*Tagging should have been done from the beginning... So regional apparatus should also be familiar with the SDGs.*" Facts in the field actually show the opposite tendency, *Tagging* is often carried out shortly before the finalization of the document so that its function shifts from a goal-based planning instrument to a mere administrative adjustment. This phenomenon is exacerbated by the condition of *work overload* which causes planning actors to not have time to monitor and implement the entire *Tagging process* to the maximum. This condition not only confirms the view that accountability tends to be reduced to administrative practice, but also reveals a new dimension in the form of a dualism of accountability awareness between the individual and institutional levels, where informants still internalize accountability as a moral commitment even though the system does not support it.

The second point, SDGs accountability is interpreted as a form of real commitment of local governments in meeting the needs of the community and realizing the vision of development. From the perspective of the informant, the SDGs and regional visions are no longer seen as two separate entities, but rather symbiotic and mutually reinforcing. Any tagged program is understood as a "public promise" that must be implemented consistently across leadership. This is reflected in the informant's statement that *"these SDGs are part of the realization of the vision of regional development and also the vision of regional development also realize the SDGs indicators."* In line with the government's argument, it is necessary to adopt fiscal policies that reflect the principles of sustainability, so that the SDGs become an important reference that directs regional development to remain in line with the principles of sustainability and public welfare. However, this normative commitment has not been fully institutionalized in bureaucratic systems and practices, so there is a gap between local government commitment and implementable capacity at the OPD level.

The third point is that the SDGs are seen as an integral part of regional development planning that cannot be separated from the preparation of programs and activities. The informant expressly distinguishes between activities that are only administrative fulfillment and activities that really touch and have an impact on the community, as stated: *"when it has been tagged, of course, from programs or activities that have been planned so that they are maximized optimally implemented and it is really a program or activity that does touch and has an impact on the community."* This interpretation reflects a longing for a program that has authentic meaning, not just dead numbers in a document. The essence is planning as a path of service, where SDGs accountability manifests as a commitment to create inclusive and *human-centered* development.

The fourth point, accountability is understood as a complete and integrated process, including the linkage between planning, implementation, and achieving development *outcomes*. Collaboration across regional apparatus is a prerequisite so that *Tagging* does not fall into just an administrative artifact. The informant emphasized that *Tagging* is not just a symbol, but contains a global moral burden because the SDGs concern the fulfillment of basic needs of society. However, the reality on the ground shows that the conditions described as "50-50", i.e. some programs are implemented substantively, but others are simply the fulfillment of reporting obligations. This inconsistency shows a gap in consistency, where accountability is often reduced to a reporting routine as emphasized by Cingolani (2024).

Overall, these findings reveal that SDGs accountability lies in the tension between ideals and practice. At the individual level, informants have internalized accountability as a moral compass of development. However, at the system level, accountability is actually reduced to a formalistic administrative practice. This condition leads to the phenomenon of *pseudo-accountability*, which is a condition in which accountability is administratively fulfilled, but does not reflect the substantive linkage between planning, budgeting, and development achievements. The accountability of the SDGs has proven not to fail conceptually, but to fail in the process of institutionalization.

Planners' appreciation of SDGs accountability does not just emerge from a regulatory vacuum, but grows from a deep awareness that regional development has a moral responsibility that goes beyond mere administrative obligations. When a planner refers to the SDGs as a "compass", the phrase is not just a rhetorical metaphor, but a reflection of an inner orientation that places the goals of sustainable development as an ethical reference in every decision taken. This orientation forms what can be called *moral interiority*, which is a condition in which global values are lived personally and not simply procedurally.

However, the depth of individual appreciation faces a thick wall built by bureaucratic structures. Bureaucracy as a system does not work on the basis of appreciation, but on the basis of *compliance*, namely compliance with established procedures. In this context, SDGs accountability undergoes a systematic reduction process, moving from the substantive dimension to the procedural dimension. As a result, *tagging*, which should function as an instrument for planning reflection, turns into a filling field that must be completed before the document deadline. Planning that should be rooted in the question "what does society need?" shifts to the question of "which programs can be linked to the SDGs goals?"

This shift in orientation gives rise to a condition phenomenologically referred to as *double consciousness*, which is a condition in which an actor is aware of two realities simultaneously: the normative reality he believes in and the institutional reality he is living. The planners at Bappedalitbang West Kutai Regency live in the tension of these two consciousnesses every day. They know that the SDGs are supposed to be the foundation of planning, but they also know that the existing system does not allow for the full realization of that belief. This tension does not give rise to rejection, but rather adaptation, that is, accepting the procedure while still retaining normative beliefs in the space of personal consciousness.

The adaptation condition is actually a form of actor's resilience in the face of an uncondusive structure, but at the same time it is also a mechanism that perpetuates pseudo-accountability. As long as planners are able to adapt and still meet reporting obligations even without substantive linkages, the system does not feel pressure to change. Accountability, which should be the driving force for transformation, actually functions as a valve

that dampens the pressure itself. This is the most fundamental paradox of the implementation of the SDGs at the regional level: instruments designed to drive change are actually used to maintain the status quo.

Furthermore, this phenomenon shows that the failure of *SDGs tagging* is not solely a technical problem or human resource capacity. This failure is rooted in the absence of *institutional alignment*, which is the alignment between the values embraced by individuals and the values operated by the institutional system. When the system signals that the most important thing is the completeness of the documents, then even the most motivated actors will be eroded by the logic of the system. Conversely, when the system consistently signals that what is valued is a real impact on society, then the orientation of actors will move in the same direction.

The presence of SDGs in regional planning should bring with it an epistemic change, i.e. a change in the way planning knowledge is produced and used. SDGs-based planning requires planners to not only ask "how much budget is allocated?" but also "to what extent does that allocation change the living conditions of the most vulnerable groups?" This second question is transformative because it demands data, reflection, and evaluation that goes beyond the number columns in a spreadsheet. However, that question is the one that is least answered in the *current tagging practice*.

The findings of the study also reveal that the internalization of SDGs values at the individual level does not automatically result in the collectivity of values at the institutional level. An institution is not sufficiently filled by highly motivated individuals if there is no mechanism that allows that motivation to transform into a shared practice. What can be called *value institutionalization* is needed, which is the process in which the values that individuals believe in are crystallized into procedures, standards, and work cultures that apply collectively. Without this process, the SDGs will continue to live as an individual spirit that is unable to move the bureaucratic machinery as a whole.

Ultimately, the tension between ideals and practices in SDGs accountability in West Kutai Regency reflects the universal challenges in the implementation of the global development agenda at the local level. This challenge is not whether the area is capable or not, but whether the existing system provides enough room for substantive values to grow and take root in everyday planning practices. As long as that space has not been created, the accountability of the SDGs will continue to manifest as a shadow that appears real from a distance but disappears when approached.

Tagging SDGs as an Effort to Articulate Accountability between the Budget and the Public

Conceptually, *SDGs tagging* is considered to have strong potential in increasing fiscal transparency and accountability, especially in linking budget allocations with sustainable development goals that can be tracked, monitored, and evaluated. The budget data listed in the RKPD and APBD-APBD-P are results that have been validated and verified by the relevant *leading sector*, with a very strong budget attachment to *Tagging* because the pure budget does not release its *Tagging* when the budget changes. The *Tagging process* in regional planning is carried out at the stage of preparing the Regional Government Work Plan (RKPD) which is aligned with the direction of national policies through *Astacita* and regional development priorities. There are five important points that describe the role of *Tagging* as a means of transparency and accountability.

The first point is that *Tagging* has the potential to increase fiscal transparency and accountability, especially in supporting *the monitoring* and evaluation of development performance. The informant stated that the disclosure of budget data through the provincial platform allows various parties to access information related to the realization of the SDGs program, as expressed: "*so far any party can access our data, especially from the provincial website.*" This statement illustrates the birth of a consciousness of universal supervision, in which *Tagging* serves as a light that penetrates the thick walls of bureaucracy. However, there is a contradiction between informants, where the other party has not found a local official portal that can be reached directly by the public. The informant stated: "*When we talk about the issue of transparency, it should be, but so far I haven't seen any kind of official portal, a website or anything that can be visited by the public to see it transparently.*" The absence of this local portal is strengthened by the results of triangulation from the SDGs achievement input operator who stated that the SDGs web is still in the development stage, with *too many hosting* obstacles in West Kutai Regency. This statement is in line with confirmation from Food Security staff who have also not seen transparency in real web form. This condition creates what can be called *elitist transparency*, where data only "speaks" between agencies but is silent in front of the public who should be the main owner of development benefits.

The second point, *Tagging* functions as an accountability tool that helps identify and sort out the realization of SDGs programs and supports the evaluation of program achievements. The informant stated that *Tagging* is useful to "*ensure that the planning and budgeting we do supports the SDGs.*" With the grouping of programs based on SDGs indicators, evaluation can be carried out in a more targeted and data-based manner. The use of instruments such as T-E29 that contain targets, budgets, and realizations allows planning actors to see physical and financial achievements in a structured manner. Evaluation is no longer perceived as an audit burden, but rather as a process of revealing the extent to which the promise of development has been realized, so that accountability becomes a sustainable process rather than just a final assessment.

The third point is that *Tagging* is seen as an important instrument in the planning and budgeting process, but this role has not been fully felt because *SDGs Tagging* is often understood as an administrative technical marking. The IT informant revealed the disparity of feelings: "If it helps personally, it's just that the impact is wider on the community." This statement shows a technical alienation, in which *Tagging* only lives as codes in a bureaucratic system but is silent in the face of social reality.

The fourth point is that the transparency produced is still limited and not fully substantive because access to public information is not optimal. The *optimization* of the public service web is seen as a strategic effort in supporting the implementation of the SDGs. The informant emphasized that transparency can only occur "when everyone without exception can know and see both the budget and also feel what has been tagged." But in reality, fiscal transparency is experienced as a "locked door", where the key is in the hands of the bureaucracy through provincial *website reporting*, but the door has not been opened by the local community. This condition strengthens the finding that *Tagging* tends to be practiced as a form of administrative pragmatism without being followed by a deep understanding of the substance of accountability.

The fifth point is that although *Tagging* still faces various limitations, there is a reflective awareness from informants that this instrument has strategic potential in improving the quality of development accountability. *Tagging* is seen as a valuable mechanism and has the potential to be developed into a more substantive accountability instrument, provided it is supported by an adequate system and consistent cross-actor commitments.

This condition is in line with findings that highlight that the integration of SDGs in regional budgeting has the potential to be reduced to mere administrative fulfillment (*compliance*) if it is not supported by a system that connects planning, budgeting, and evaluation as a whole. Furthermore, he emphasized that the practice of marking budgets in many regions is still a formality and has not been used as an evidence-based decision-making tool. In the perspective of *the Political Economy of Accounting*, it is explained that budget decisions are not completely rational, but are influenced by certain power and interests relations, a condition that also forms the character of *Tagging* which is more symbolic than substantive in West Kutai Regency. As a result, *Tagging* results in a *condition of pseudo-accountability*, where accountability is formally fulfilled but does not yet reflect the openness and substantive linkage between the budget and the impact of development.

The relationship between the public budget and the public is actually not just a technical-financial relationship, but a relationship of trust built on the principle of *fiscal transparency*, namely the openness of the state in showing how public resources are allocated, used, and accounted for. It is within this framework that SDGs *tagging* should be understood not as a mere program labeling tool, but as an epistemic bridge between the world of technical planning and the real world of people's lives. The bridge only means that if the two ends are connected, it means that the tagged budget data can not only be read by the apparatus, but can also be understood and accessed by interested residents.

The reality found in the field shows that the bridge has just been built on one side. Budget data has indeed been linked to SDGs indicators, verification processes have been carried out, and reports have been compiled. However, all of this only circulates in a closed bureaucratic ecosystem, flowing from OPD to Bappedalitbang, then to provincial platforms whose accessibility is limited for ordinary citizens. The community as the main subject of development is actually outside the circulation of this information. This condition gives birth to a fundamental paradox: accountability that is claimed to have been fulfilled procedurally, but is not felt at all by those who are supposed to be the beneficiaries [12], [13].

Phenomenon *Elite Transparency* identified in this study is a logical consequence of information systems that are not designed with a public orientation. When an information system considers only the needs of internal users, it will inherently result in exclusivity of access. Data becomes "spoken" only among those who already have the code to understand it, while citizens who are most interested in the content of the data do not have the key to enter it. In this context, transparency is no longer a matter of whether or not data exists, but rather a matter of who can actually use it for the purposes of supervision and participation [10].

The absence of local information portals that can be accessed directly by the public is not just a technical vacuum, but a political vacuum that reflects priorities that have not yet been fully in favor of citizens. Development of digital platforms that *User-friendly* and based on the needs of local communities, it is actually the most strategic form of accountability investment. It is not because technology itself is transforming accountability, but because the presence of the platform marks the government's commitment to opening up conversations between the budget and the public. When residents can see what programs are being implemented *Stuttgart* for the purpose of certain SDGs, how much budget is allocated, and how it is achieved, then they are no longer just passive recipients of development but become active supervisory agents [14].

On the other hand, instruments such as the T-E29 used in the internal evaluation process actually hold great potential if adapted into a format that can be communicated to the public. A measuring tool that contains targets, budget realization, and physical program achievements are raw materials that, if presented simply and visually, can be a powerful medium of accountability. The transformation of technical data into a narrative that

can be understood by the public is part of what is called *accountability translation*, which is the process of translating bureaucratic language into the language of daily life that is relevant to citizens.

More than that, the potential *Stuttgart* As an instrument of substantive accountability also depends on how the process *Stuttgart* itself is communicated to the regional apparatus. When the OPD understands that *Stuttgart* not just an administrative requirement but a public statement of what will be done and for whom, hence the seriousness of the process *Stuttgart* will also increase. *Tagging* which is done with this communicative awareness will result in more accurate labeling because each program will be associated with SDGs goals that are truly relevant to the activities carried out [15].

The current condition, where *tagging is* often done in a hurry at the end of the planning cycle, reflects the absence of such communicative awareness. The process that was supposed to be a public statement of commitment turned into filling out forms that were done under time pressure. As a result, the quality of *tagging* decreases, the relevance of programs to SDGs indicators becomes blurred, and confidence in the data generated weakens. This cycle is self-reinforcing: low-quality *tagging* results in unreliable data, unreliable data is useless for evaluation, and meaningless evaluation doesn't drive improvement in *the tagging* process.

Breaking the loop requires *an upstream* intervention, that is, at the earliest stage of planning. When *tagging* is integrated since program identification, each proposed program already has a clear link to the goals of the SDGs. This process not only improves *tagging* accuracy but also disciplines the planning of the program itself, encouraging planners to think more deeply about the impact they want to achieve before budget figures are written. In this way, *tagging* is no longer the tail of the planning but rather the backbone.

Systemic Uncertainty in the Integration of SDGs Tagging

The implementation of *SDGs Tagging* in West Kutai Regency is still facing systemic unpreparedness shown by the lack of integration of regulatory aspects, human resources, and information systems as a whole. Although *Tagging* has been implemented as part of the planning and budgeting process, its implementation has not been supported by a mature and well-coordinated system between regional apparatus. The findings of the study identified six main structural and institutional obstacles.

The first obstacle is that *tagging* of regional priority programs is still done manually using Excel-based worksheets, while those that run automatically through SIPD are only programs sourced from national policies. As stated by the informant: "*for example, for mandatory tagging, there are those in the RAN for mandatory tagging automatically through SIPD, but there is a name called regional priority program that must be tagged based on RAD, in it inevitably has to be manual.*" This condition phenomenologically creates a feeling of stepchildren in planning, where regional programs that should be at the heart of local development demand extra labor and more tiresome attention. This manual process not only requires more time and effort, but also has the potential to cause errors in program input and classification, thus creating a marginalization of localities within the national digital structure.

The second obstacle is that there is an inequality of roles because the implementation of *Tagging* is still dominated by Bappedalitbang, while other regional apparatus have not fully understood the mechanism and urgency of *Tagging*. The informant stated: "*If we only rely on us at Bappeda, our workload is also large, expecting the regional apparatus to also be aware that it is not too real, except that from the beginning we do socialize coercion to them.*" This uneven understanding has an impact on the low quality of data input and the lack of optimal integration of SDGs in the programs of each regional apparatus. Phenomenologically, Bappedalitbang experiences a situation as a single "driving machine" while other regional apparatus are only "administrative spectators", so the SDGs are considered to belong to Bappeda and not to be a common property.

The third obstacle is that the verification process has not run optimally, so there is often a *mismatch* between programs that are marked with the goals or indicators of the SDGs that should be. The informant stated that OPDs consider the budget conformity of the SDGs "*not so much attention because their important focus is on verification.*" This *mismatch* phenomenon illustrates the occurrence of reality distortions, where what is written in the achievement report no longer reflects the reality on the ground. This inconsistency can be caused by a lack of technical understanding, limited coordination, or the absence of clear and integrated verification standards, thus creating the illusion of accountability that makes SDGs data lose its authenticity.

The fourth obstacle, internet network constraints and SIPD instability also affect the validity of the data produced. The informant revealed: "*The network is really good, because in this kubar the network is...*" This technical disruption not only slows down work, but also triggers a crisis of trust in the work tools themselves. Planning actors feel swayed by being required to produce valid data for accountability, but their digital foothold through SIPD is felt to be fragile and completely unreliable. This condition puts SDGs accountability in a condition of "technical hostage-taking" by immature digital infrastructure.

The fifth obstacle is the limited understanding of actors of regional conditions that need to be aligned with the RAN (*National Action Plan*) and RAD (*Regional Action Plan*) causing the integration of national policies and local implementation to not run optimally. The informant stated that there was "*a little bit of insynchronization or understanding of the Tagging SDGs seems to be somewhat lacking.*" In West Kutai

Regency, only 25 regional priority programs were able to bind in *Tagging* based on appropriate indicators and measuring tools, while the other 37 programs that were normatively aligned with the RAD could not be maximized because regional conditions did not support the available indicators. The measuring tool itself must be determined through a study process, so that the effectiveness of achieving the SDGs becomes neglected. In addition, the data received by Bappedalitbang from OPD is often raw data that is not seriously processed, as admitted by the informant: "if we only get raw data from the OPD, inevitably we will calculate the report, because waiting for the regional apparatus to do it is sometimes not done seriously."

The sixth obstacle, the disintegration and dominance of manual practices, is the most fundamental structural obstacle. The informant confirmed: "There is none. He only exists for national priorities and regions. That's it... But it is not the SDGs. There are no SDGs. Specifically, there is none." This condition proves that *SDGs tagging* has not become an inherent part of the decision-making system, but is still *ad-hoc*. Moreover, regional priority program indicators that are *tagged* in sub-activities cannot sort out main activities and supporting activities, while only national priority programs can distinguish *Tagging* between main and supporting activities in the APBD. This has implications for low efficiency, potential data inconsistency, and limited use of *Tagging* in supporting SDGs-based performance evaluation.

All of these constraints reinforce the view that the successful implementation of the SDGs is highly dependent on policy coherence and cross-sectoral coordination. Without strong institutional integration, the SDGs will only become a normative agenda that is not effectively implemented. As stated without a clear monitoring system, SDGs-based policies risk becoming a symbol of political commitment. In the perspective of *the Political Economy of Accounting*, budget decisions are not completely rational but are influenced by certain power relations and interests, the conditions that contribute to shaping the practice of *Tagging* in West Kutai Regency become more procedural than substantive.

From a phenomenological perspective, all the obstacles experienced by informants put planners in an "administrative prison". They understand the importance of the SDGs normatively, but are operationally paralyzed due to work structures, bureaucratic systems, and the absence of a supportive data ecosystem. The SDGs are losing their transformative power not because of the rejection of the sustainability agenda, but because of the lack of adequate capacity, system, and commitment support across regional apparatuses. As long as the SDGs are only understood by one "head" (Bappedalitbang), then the integration of programs at the "body" level (regional apparatus) will always experience data malnutrition and low quality.

Overall, the findings of this study show that the main problem with the implementation of *SDGs Tagging* in West Kutai Regency does not lie in the absence of instruments, but in the failure to institutionalize *Tagging as a truly public-oriented means of fiscal accountability*. Accountability for the SDGs requires a synchronization of collective awareness, where each actor no longer feels like they are walking alone in the burden, but rather moves together in one internalized vision. Only when *Tagging* is seen as the breath of planning and not as a final appendix, can the global promise of the SDGs truly materialize in inclusive and sustainable local well-being.

IV. CONCLUSION

This study revealed that the implementation of *SDGs budget tagging* in West Kutai Regency does not reflect real accountability, but is trapped in an administrative formality called *pseudo accountability*. Although individual planners live the SDGs as a moral compass for development, the existing bureaucratic system reduces *tagging* to a final routine document with no substantive connection to planning. Inequality of capacity between institutions, reliance on manual processes, and lack of involvement of regional apparatus make the integration of SDGs in the public budget still limited to normative commitments that have not been institutionalized in real terms in regional fiscal governance. In order to transform *SDGs tagging* from just an administrative artifact to a meaningful fiscal accountability instrument, it is necessary to strengthen institutional capacity in a comprehensive and sustainable manner. Local governments need to integrate *tagging mechanisms* from the early stages of program preparation, strengthen socialization across regional apparatus, and develop local digital platforms that can be accessed by the public as a form of real transparency. In addition, the synchronization between *the National Action Plan* and *the Regional Action Plan* needs to be strengthened so that the indicators used truly reflect the specific conditions and needs of the region, so that the SDGs are no longer a symbolic promise but are realized in the welfare of an inclusive community.

REFERENCES

- [1] M. Ruiz, L. Palacios, D. Quiroga, and O. Sanchez, "SDG Budget Tagging: A proposal to measure SDG Financing: Development Futures Series No. 71," 2024.
- [2] G. Dabbicco and M. Bisogno, "The role of public sector accounting in the achievement of sustainable development goals : the case of Italy," vol. 33, no. 7, pp. 313–337, 2026, doi: 10.1108/MEDAR-03-2024-2410.

- [3] E. Wulandari, M. W. Sitoresmi, H. Manurung, N. Sunaningsih, and S. Arifah, "Accountability of SDGs in Local Governments : Case Study of Central Java and Yogyakarta," vol. 13, no. 3, pp. 208–216, 2025, doi: 10.15294/ajj.v13i3.16748.
- [4] S. N. Hidayati, J. Suyono, and D. D. Hartomo, "Application of green budgeting in finance and development policy," 2021, doi: 10.1088/1755-1315/1114/1/012101.
- [5] A. Breuer, J. Leininger, D. Malerba, and J. Tosun, "Integrated policymaking : Institutional designs for implementing the sustainable development goals (SDGs)," *World Dev.*, vol. 170, p. 106317, 2023, doi: 10.1016/j.worlddev.2023.106317.
- [6] M. Cingolani, "Public and private financing of sustainable development goals (SDGs)," *Rev. Polit. Econ.*, vol. 36, no. 2, pp. 792–826, 2024.
- [7] K. Morita, M. Okitasari, and H. Masuda, "Analysis of national and local governance systems to achieve the sustainable development goals : case studies of Japan and Indonesia," *Sustain. Sci.*, vol. 15, no. 1, pp. 179–202, 2020, doi: 10.1007/s11625-019-00739-z.
- [8] J. W. Creswell, "Mixed-Method Approach," 2018, doi: 10.4324/9780429469237-3.
- [9] A. A. Putra, H. S. Hasibuan, R. P. Tambunan, and L. M. Lautetu, "Integration of the Sustainable Development Goals into a Regional Development Plan in Indonesia," 2024.
- [10] B. Kurniawan and E. H. Fanida, "Green Budgeting Policy of Gresik Regency Government," vol. 473, no. Icss, pp. 317–320, 2020.
- [11] I. Lhutfi, U. Ludigdo, M. K. Rusydi, and Z. Baridwan, "Political economy of accounting (PEA) perspectives on sustainable development goals (SDGs) toward local government's budgeting in Indonesia," *Cogent Soc. Sci.*, vol. 10, no. 1, p., 2024, doi: 10.1080/23311886.2024.2388170.
- [12] D. Guariso, "Automatic SDG budget tagging : Building public financial management capacity through natural language processing," 2023, doi: 10.1017/dap.2023.28.
- [13] A. K. Gupta and T. S. Sigdel, "Heliyon Integrating Sustainable Development Goals in local plans : Unlocking practices and challenges of local governments in Nepal," *Heliyon*, vol. 10, no. 20, p. e39615, 2024, doi: 10.1016/j.heliyon.2024.e39615.
- [14] W. M. Farida, A. Iqbal, and M. Iswahyudi, "Mapping Sustainable Development Goals (SDGs) research landscape in Indonesia: a bibliometric analysis," *J. Educator. Accounting. Money.*, vol. 12, no. 2, pp. 162–178, 2024.
- [15] E. Guarini, E. Mori, and E. Zuffada, "Localizing the Sustainable Development Goals: a managerial perspective," vol. 34, no. 5, pp. 583–601, 2026, doi: 10.1108/JPBAFM-02-2021-0031.