The commitment and ownership of the national, provincial, regional and local governments towards SDGs

Author: Eline Tempert
University of Twente
P.O. Box 217, 7500AE Enschede
The Netherlands

ABSTRACT

In 2015, the United Nations proposed 17 urgent calls for action: the Sustainable Development Goals (SDGs), which were signed by 193 countries. To achieve these SDGs on a global level, the national, provincial, regional and local governments should take actions that contribute to these goals. This research focuses on the factors influencing the commitment and ownership of these government levels towards the SDGs at an organisational level, while previously mainly the commitment and ownership at the individual level have been researched. Commitment refers to the involvement of employees in their organisation and its goals, and with ownership, the feeling of employees that they own something is meant. In total, 11 respondents from different government levels were interviewed to gain insight into their experiences with the SDGs within and outside their organisation and they were asked about the factors that could contribute to improving the overall SDG contribution. After analysing the interview results, it could be concluded that there are three factors influencing the level of commitment and ownership of organisations to the SDGs. The first one is the awareness and concreteness of how each organisation could contribute to the SDGs. The second theme that was found is that the transparency of the SDG contribution of each government level should be improved to see where collaborations can be found and organisations could learn from each other. The need for a uniform monitoring system to measure the SDG contribution of organisations on the same scale is also related to this. The need for organisations to translate the SDGs to explicit goals is the last factor that would increase the SDG contribution of each government level. This would lead to all organisations talking in the language of the SDGs, which would make it easier to exchange ideas and information among and within organisations.

Graduation Committee members:
Dr. D.H. van Dun
Prof. Dr. C.P.M. Wilderom

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INTRODUCTION

1.1 BACKGROUND

In 2015, the United Nations developed the Agenda for Sustainable Development towards 2030 (United Nations, n.d.). This agenda was adopted by all UN member states and consists of 17 Sustainable Development Goals (SDGs) which call for action. An overview of the 17 SDGs can be found in Appendix A. The SDG Agenda aims to eradicate poverty and combine this with strategies for improving the quality of education and health, reducing inequalities, and strengthening the economy while addressing climate change (United Nations, n.d.).

To make a change on a global level, the international government (United Nations), the national government, provincial, regional, and local governments should take actions that contribute towards achieving these Sustainable Development Goals. In this research, the main focus is on the contribution of municipalities towards the SDGs, because it appeared that the local governments could improve their SDG contribution. The association of Dutch municipalities (VNG) started the campaign 'Gemeenten4GlobalGoals' which supports municipalities in organising and implementing the SDGs at a local level (Reesch et al., 2020). Despite the efforts of VNG to support municipalities to contribute towards the SDGs, many municipalities do not feel committed to the SDG agenda of the United Nations and they do not take ownership and responsibility regarding this, while changes at a local level can have a major global impact (Slack, 2015; Hartley, 2019). This study focuses on these four government levels in the Netherlands: national, provincial, regional and local government, to find out what causes this lack of ownership and responsibility and to acknowledge their mutual role expectations regarding the SDGs.

The central government has committed itself to the UN's SDG agenda, but they do not have the facilities to act towards this themselves. In a decentralized welfare state, many projects are executed by municipalities (Baars, 2006), so the local authorities play a key role in taking actions that contribute to the SDGs. However, the central government does not actively enforce this in the coalition agreement and there is a lack of guidance and facilitation of municipalities towards these goals (Bardal et al., 2021). This leads to the fact that municipalities do not feel sufficiently responsible and committed to the SDG agenda and often consider it as a task for national or international governments. It is to be noted that the concepts of commitment, ownership, responsibility and accountability are similar, but their definitions are slightly different. According to Mowday et al. (1982), *commitment* is "the relative strength of an individual's identification with and involvement in a particular organisation" (p. 27). When referring to *ownership*, the ability to take responsibility and to be intrinsically motivated and proactive is meant (Franzen-Waschke, 2021). *Responsibility* is the step that comes after ownership and is about meeting promises and delivering high-quality results (Franzen-Waschke, 2021). Koppell (2005) defined *accountability* by combining the concepts of transparency, controllability, liability, responsiveness, and responsibility. Franzen-Waschke (2021) described that accountability is about the turn of ownership and responsibility from the individual to the whole team. All of these concepts are important to this research but the main focus is on the commitment and ownership of the different government levels towards the SDGs because their presence is needed before responsibility and accountability can be taken.

Van Rossenberg et al. (2018) described that further research on commitment should be done on the interaction of multiple commitments at the workplace and how they substitute, contradict, complement or are synergistic. In terms of ownership,

Peck and Luangrath (2018) described that future research should focus on the relationship between individual and collective psychological ownership. Therefore, the academic purpose of this research is to learn more about the factors contributing to a strong commitment and ownership of the different government levels towards the SDGs at an organisational level, while previously mainly the commitment and ownership at the individual level have been researched. To find out which factors contribute to this, the relationships between the organisations at these government levels and their mutual role expectations towards the SDGs should be clarified. This gives insight into where there is a gap or where expectations are conflicting.

There is also a clear practical need. To make sure that the SDG contribution of each government level will be optimized, it should be identified which changes should be made, for example, by setting up agreements with clear tasks and responsibilities for employees at the different government levels towards the SDGs. These changes should lead to more role clarity for employees at the different government levels and should contribute to the maximization of SDG contribution to really make a change for the world.

1.2 Research question

Thus, this study aims at identifying which factors drive the commitment and ownership of the different government levels towards the SDGs. This leads to the following research question:

Which factors contribute to a strong commitment and ownership of the national, provincial, regional and local governments towards the SDGs?

To answer this research question, the following sub-questions will be answered:

1. To what extent are there clear agreements regarding the SDG contribution and performance of the different government levels?
2. What are the perceived tasks and responsibilities regarding the SDGs of each level of government and what are their mutual role expectations?
3. Which people are accountable for taking action towards the SDGs at each government level?
4. What factors are currently contributing to the commitment and ownership of government levels towards the SDGs?
5. What factors or agreements should be developed or implemented to increase commitment and ownership towards the SDGs?

In this study, the existing literature on commitment, ownership, responsibility, and accountability will first be described. After that, the factors that are contributing to a strong commitment and ownership of the different government levels towards the SDGs will be noted. Next, conclusions will be drawn to see where possible improvements could be made to increase the commitment and ownership of each government level, leading to the maximization of the collective SDG contribution.

2. THEORETICAL FRAMEWORK

The theoretical framework of this research consists of the concepts 'commitment', 'ownership', 'responsibility' and 'accountability', and how these apply to the SDG performance of the four previously mentioned government levels. In addition to this, the factors that could influence the level of commitment and ownership will be described. Researchers have so far mainly studied the commitment, ownership, responsibility and accountability of organisations at the individual level, so currently there is a gap in the literature regarding these concepts

at the organisational level (Van Rossenberg et al., 2018; Peck and Luangrath, 2018). However, the organisational level consists of the collective of the level of commitment, ownership, responsibility, and accountability of employees. This means that, for example, one person within an organisation could be strongly committed, but if other employees are not strongly committed, the organisational level of commitment is low and the desired end state may not be reached. It is, therefore, necessary that the organisational level of commitment, ownership, responsibility and accountability is high to actually achieve the SDGs.

2.1 Commitment

There are multiple different definitions for commitment. As described before, according to Mowday et al. (1982) commitment is "the relative strength of an individual's identification with and involvement in a particular organisation" (p. 27). Conner (1993) came up with another definition and defined commitment to change as the glue that creates the essential link between employees and change targets. According to Mathis and Jackson (2001) the commitment of the organisation refers to the acceptance and belief of employees towards organisational goals and describes the wish of employees to keep working at the company that can be derived from the turnover and absenteeism of employees. Conner and Patterson (1982) found the main factor that contributes to failed change efforts is people's lack of commitment. Therefore, the commitment of employees towards the organisation and its goals is crucial to meet the desired end states of the organisation.

Meyer and Allen (1991) and Allen and Meyer (1990) developed a three-component model of commitment within organisations. This model consists of *affective commitment, continuance commitment,* and *normative commitment.* Affective commitment is about the desire to stay, continuance commitment is about the expense of leaving, and normative commitment is about the sense of obligation to stay. This model shows the three mindsets that employees could have, but also a combination of these types of commitment can be observed. These three mindsets indicate an employee's 'commitment profile' (Meyer and Allen, 1991; Allen & Meyer, 1990). Meyer and Allen (1991) found that employees who want to stay (affective commitment) are more likely to show up on time, complete assigned tasks to the highest potential, and go above and beyond to contribute. Employees that stay out of a sense of obligation (normative commitment) may do the same if they consider it as part of their responsibility or as a way of repaying the rewards they have obtained. Employees who stay largely to save money (continuance commitment), on the other hand, may accomplish no more than what is required to keep their jobs (Meyer and Allen, 1991). In relation to the SDGs, the most effective type of commitment would be affective commitment, where people complete tasks as best as possible. Normative commitment could also positively impact SDG performance if people consider SDGs as part of their responsibility. To achieve SDGs there is a need for intrinsic motivation (Friis, 2019); employees should take an extra step to really make a change towards the SDGs. Therefore, it is assumed that continuance commitment is not enough in this case. This could be the reason that the commitment of the different government levels towards SDGs should be either affective or normative commitment, or a combination of both.

As can be observed in Table 1, there are multiple factors that influence the level of commitment of an employee to an organisation, such as personal traits, the work environment, and job positions (Mathieu and Zajac, 1990). Gaining a better knowledge of the processes that lead to organisational commitment has favourable consequences for employees, companies, and society, according to Mowday et al. (1982). The level of employee commitment influences the external (salaries and rewards) and cognitive (fulfilment and colleague relationships) benefits. Organisations place a high emphasis on employee commitment because it impacts withdrawal, such as tardiness and departure. Besides this, the competitiveness of organisations could be enhanced, because employees that are committed are more inclined to participate in 'extra-role' behaviours, such as innovativeness and creative thinking (Katz and Kahn, 1978). The entire society also benefits from higher levels of job commitment, because it reduces job mobility and could increase productivity and quality of work. Mathieu and Zajac (1990) investigated the correlation between commitment and personal characteristics, job characteristics, relations between groups and leaders, and characteristics of the organisation. It appeared that regarding personal characteristics, a strong sense of competence has a large positive correlation with commitment. Job characteristics, such as skill variety, job challenges and autonomy are also positively correlated with commitment. When looking at the relationships between groups and leaders, it was found that interdependence of tasks, group cohesion, communication, initiative, and participation of leaders are positively correlated to organisational commitment (Mathieu and Zajac, 1990). Besides this, Mathieu and Zajac (1990) found that motivation, job involvement, job commitment, union commitment, and job satisfaction are positively correlated to organisational commitment. On the other hand, stress has a negative correlation with commitment at the workplace (Mathieu and Zajac, 1990).

Commitment	Ownership
Personal characteristics: • Sense of competence	Control over the object or goal
Job characteristics: • Skill variety • Job challenges • Autonomy	Deep knowledge of the object or goal
Relations between group and leaders: • Interdependence of tasks • Group cohesion • Communication • Initiative • Participation of leaders	Self-investment in the object or target
Organizational characteristics: • Motivation • Job involvement • Job commitment • Union commitment • Job satisfaction • Level of stress	Involvement

Table 1. The factors that influence the level of commitment and ownership (Mathieu and Zajac, 1990; Pierce et al., 2001)

The factors that mainly play a role in terms of the Sustainable Development Goals regarding the concept of commitment are a sense of competence, the interdependence of tasks, communication, and participation of leaders. Kotter and Schlesinger (2008) stated that people may resist change because they are concerned that they will be unable to develop the new abilities and behaviours needed of them. If employees have the feeling that they are not able to contribute to these SDGs, they are less likely to contribute and do not feel committed. Besides this, the interdependence of tasks plays a role. When referring to

task interdependence, the extent to which employees should collaborate on a task is meant. The higher the task interdependence, the stronger the goal commitment (Aubé and Rousseau, 2005). This means that if employees have to collaborate within an organisation and with other organisations to achieve the SDGs, their commitment would be higher, which is of great importance to improve the collective SDG contribution. Communication and participation of leaders are also crucial regarding SDGs because if employees do not know what SDGs are and that they should contribute to the achievement of these goals, no action will be taken. Frazier et al. (2017) stated that leadership affects the level of psychological safety. Schein and Bennis (1965) defined psychological safety as the feeling of security and confidence of employees regarding their ability to change. Leaders that encourage involvement, appreciate employees, and focus on productivity create a psychologically safe environment for their staff (Newman et al., 2017). The shared sense of psychological safety within an organisation significantly improves the performance of the organisation (Frazier et al., 2017). Leaders should also participate so other employees will follow. Lamb (2013) states that participative leadership refers to the involvement of employees in the decision-making process, which improves the commitment of organisations and leads to better decisions and a more successful company.

2.2 Ownership

The second concept that influences the SDG performance of each government level is their level of ownership. Dirks et al. (1996) stated that employees' attitudes toward organisational change are influenced by their sense of ownership over their organisation, which can help in encouraging organisational change or lead to change resistance. Van Dyne and Pierce (2004) stated that when employees feel like they own the company, they feel more connected to it, have more feelings of protection towards it, and feel like they need to take responsibility. As a consequence, intrinsic motivation among employees appears, which leads to them being willing to work harder to attain their goals and having the feeling that their success is dependent on their efforts, which results in an increase in productivity (Fong and Snape, 2015).

Mayhew et al. (2007) identified two types of psychological ownership. An individual member's sense of belonging and mental connectedness to the whole company is addressed as *organisation-based psychological ownership*. Multiple factors may impact this, such as the organisational environment, culture, and management attitudes. As well as the organisation's reputation, vision, objectives, rules and procedures. *Job-based psychological ownership*, on the other hand, refers to the sense of belonging of individuals towards their jobs (Mayhew et al., 2007). As can be observed in Table 1, Pierce et al. (2001) proposed an ownership theory in which control over and deep knowledge of the object or goal, as well as self-investment in the object or target, are three key paths by which feelings of ownership are formed. Organisational structures and work environments that give employees more control, information and involvement lead to more positive outcomes than structured environments and limitations of employee control (Pierce et al., 2001).

It is crucial for the different government levels to take psychological ownership towards the SDGs. Employees at the different levels of government should consider the initiatives as their own, so they are more engaged towards them and are more likely to achieve the SDGs. Both organisational-based and job-based psychological ownership is needed for achieving the SDGs. The first mentioned is crucial in making sure that employees feel connected to the organisation and achieving the

SDGs, and the latter is needed to make sure that people feel connected to their jobs and feel responsible for actually taking action towards these SDGs.

Florkowski (1987) and Pierce et al. (1991) described psychological ownership as an antecedent to organisational commitment. According to Lawler (1992), the feeling of ownership of employees towards the organisation is needed to develop organisational commitment. This was supported by empirical evidence by Van Dyne and Pierce (2004) that showed that organisational commitment was predicted by the level of ownership of employees.

As can be observed in Table 1, the difference between the factors that either influence the level of ownership or commitment is that the level of commitment is mainly influenced by characteristics within the organisations, that in turn influence the commitment towards the goals. On the other hand, the factors that influence the level of ownership are directly in relation to the goal. The fact that the level of ownership is directly related to achieving goals is not strange, because, after ownership, responsibility is the second step and refers to taking action to meet the desired end state (Franzen-Waschke, 2021). Table 1 shows that the factor that contributes to the level of both commitment and ownership is 'involvement'. Job involvement is needed for employees to be committed to the organisation and its goals and involvement in the goals is needed to take ownership.

2.3 Responsibility

After ownership has been taken, responsibility, which is the ability to respond, is the second step which determines if the desired outcome will be reached (Rae, 2019). This is supported by Pierce et al. (2001) who stated that responsibility results from psychological ownership. Responsibility is about meeting promises and delivering high-quality results (Franzen-Waschke, 2021). Regarding the United Nations SDG agenda 2030, 'responsibility' has become a fundamental organising term in global governance contexts, referring to moral, legal, and political interpretations. When talking about responsibility towards the SDGs, questions such as, 'who is in charge of taking actions in response to these issues?', and 'what are the potential boundaries to the extent of responsibility?' (Bexell and Jönsson, 2016). Bexell and Jönsson (2016) developed a conceptual framework; responsibility as a cause, as an obligation, and as accountability. *Responsibility as a cause* indicates that someone or something caused an outcome without necessarily being held accountable for the outcome. *Responsibility as an obligation* states that someone is accountable to perform particular responsibilities while looking forward. *Responsibility as accountability* refers to a person or organisation that has to explain how they perform their responsibilities. This means that they are responsible for anything that happened in the past, whether it was a failure or a success (Bexell and Jönsson, 2016).

2.4 Accountability

While the main focus of this research is on the commitment and ownership of the different government levels, their accountability is also of importance. Accountability is a very broad concept. According to Koppell (2005), the concepts of transparency, controllability, liability, responsiveness, and responsibility together define the concept of accountability. This means that besides the personal, organisational characteristics and goal characteristics, even more factors are considered. Because of this very broad definition and the different scales of these concepts, it is difficult to measure the accountability of an organisation (Bovens, 2007). According to Frink and Klimoski (2004) accountability concerns two themes: identifying the context and involved parties, and the idea of performing an

evaluation or providing feedback. In the first theme, the behaviour and decisions of the 'agent' are evaluated by the 'principle' or one's self, which are influenced by organisational, interpersonal and social factors (Frink and Klimoski, 2004). The second theme is about the evaluation activities. To make sure that accountability influences the behaviour of agents, a system for rewarding and punishing employees should be present (Frink and Klimoski, 2004). Franzen-Waschke (2021) described that accountability means that ownership and responsibility develop from the individual level to the whole team, from me to us. This is of importance to this research because it should be identified how the ownership and responsibility at the individual level could lead to ownership and responsibility at the organisational level. However, to make sure ownership and responsibility will be present at the organisational level, this first needs to be present at the individual level. An employee that feels responsible and takes ownership of a project or task receives accountability from their colleagues, for example, by being supportive or monitoring if they are staying on track (Franzen-Waschke, 2021).

The concepts of commitment, ownership, responsibility, and accountability are all of importance to this research. However, the primary focus will be on the commitment and ownership of the four government levels towards the SDGs because without the presence of those two concepts, responsibility and accountability will not be taken. In this research it will be identified which factors contribute to the level of commitment and ownership of these organisations towards the SDGs and we will gain insight into how the SDG contribution of each government level can be optimized.

3. METHODOLOGY

3.1 Research design

For this research, desk research and interviews based on an interview guide are performed. Desk research was performed to define the concepts of commitment, ownership, responsibility, and accountability and their relationships. In addition to this, desk research was used to identify which factors contribute to the level of individual commitment and ownership.

The data collection method that we used for this research is qualitative research where we conducted interviews with people at four levels of government: the national, provincial, regional and local level. This research is rather inductive than deductive because the interviewees could mention other important factors that were not mentioned in the literature that influenced the commitment and ownership of the government levels towards SDGs, so the scope of the research could be limited if the factors mentioned in the literature did not reflect the ideas and experiences of interviewees (Bryman, 1988). In addition to this, the goal of this research is to learn more about commitment and ownership to the SDGs at an organisational level, so these interviews should give insight into these factors. Nevertheless, the deductive approach was used as well because the interviews tested if the factors mentioned in the literature were actually influencing the commitment and ownership of government levels.

The aim of the interviews was to find out which factors contribute to the commitment and ownership of organisations at the four government levels towards the SDGs. Besides this, the mutual role expectations of each level of government level were studied and it was identified what their perceived tasks and responsibilities towards the SDGs are.

3.2 Sampling strategy and sample description

At each level of government, we aimed for interviewing three people who perform different roles to gain insight from different perspectives at each government level. Because finding interviewees at the national government level was difficult, we managed to conduct one interview at the national government level. At the local and provincial government level, three respondents were interviewed and at the regional government four, which means that in total 11 interviews were conducted. At each government level, organisations at different stages of SDG implementation were selected and within those organisations, interviewees that perform different roles were selected, as can be observed in Table 2. This is of importance because if, for example, only interviews were conducted with municipalities that are precursors in the field of SDGs and the interviewees were only people that are enthusiastic about SDGs, the general image of the SDG performance of municipalities could be biased and the problems that municipalities that are less engaged in SDGs face could not be identified.

Government level	Functions
Municipalities	- Employee external relations, lobby and subsidies - Program manager physical and social domain - Trainee 'sustainable city' and project leader within the circular economy
Regions	- Trainee, focus on strengthening the regional economy - Program manager climate and sustainability - Advisor Public Affairs and lobby and coordinator of the Sustainable development goals within the region - Former brand manager
Provinces	- Senior policy specialist purchasing and tendering - Team leader facility - Works on climate challenges and making real estate more sustainable
National government	- SDG coordinator

Table 2. The functions of interviewees

The supervisors of this research helped me in finding suitable organisations and employees within these organisations to get a complete view of the commitment and ownership of both precursors and organisations that are not yet working with the SDGs. We also looked at what was mentioned about the SDGs on the website of these organisations to find out if they are already working with the SDGs and at which stage of SDG implementation they currently are. Because of time limitations and the risk of not receiving a timely response, more than three organisations at each government level were contacted for the interviews. From the 15 responses that we received, 11 organisations were selected.

Finding people that were willing to be interviewed for this research was quite difficult because it took some time until responses came in. As described before, employees of the national government were most difficult to reach. The supervisors of this research helped in contacting potential interviewees and providing contact details of people they know at the four government levels, which ensured that interviewees were found faster. In total, 11 respondents were involved in this research, which is almost what we aimed for. Therefore, we got a clear view of each government level in terms of the SDGs. However, if more employees of the national government would be involved in this research, we could get more insight into the commitment and ownership of different ministries towards the SDGs.

3.3 Data collection

The interview guide for the semi-structured interviews contains 11 questions and each interview took around 30 to 60 minutes. The semi-structured interview guide in Appendix B gave the interviewees room to elaborate their answers and gave us the possibility to ask follow-up questions.

The interviews started with questions to identify what the current SDG contribution of the organisation is. After this, questions about the SDG contribution and mutual role expectations of the different government levels were asked. Subsequently, questions to identify the commitment and ownership at the individual and organisational level towards the SDGs were asked and the interviewee was asked to identify where improvements can be made in terms of the SDGs. At the end of the interview, the interviewees were asked which factors or agreements should be developed or implemented to drive the commitment and ownership towards the SDGs.

Most interviews were done via video meetings, because of the travel distance to these organisations. Hence, multiple interviews could be scheduled on one day. Using Microsoft Teams also made it easier and faster to transcribe the data because this platform has an automatic transcription tool.

3.4 Data analysis

After transcribing the interview audiotapes, the data was analyzed using the Gioia method, which is a method to move from abstract data to structured data and where the focus lies on the development of concepts and theories (Gioia et al., 2012). This method makes sure that all given information will be considered and that the core of the given answers becomes clear.

The first step of the Gioia method is the first-order analysis that is about the adherence to concepts that the interviewees mentioned, where the focus is not yet on ordering concepts in categories (Gioia et al., 2012). Gioia et al. (2012) described that the second step is second-order analysis, which is about finding differences and similarities between the categories. These categories are labelled and it is studied if there is a deeper structure in this array. At this stage, we also want to find out if the emerging categories offer concepts that could help us understand and explain the events that are observed (Gioia et al., 2012). After we had a sufficient range of themes and concepts, the second-order themes were processed even further into 'aggregate dimensions'. When all of these first-order terms, second-order themes, and aggregate dimensions are developed, a data structure can be developed (Gioia et al., 2012). ATLAS.ti software was used for coding and analysing the qualitative interviews. For this research, the Gioia method was used as a starting point to find important concepts, themes and dimensions. To draw conclusions, we created an overview of the answers of each government level to the interview questions. In Appendix D, the data structure of this research can be found.

4. RESULTS

In this chapter, the results will be given per sub-question and each governmental level will be discussed separately.

4.1 Agreements Related to SDG Contribution per Government Level

First, the respondents were asked which guidelines or agreements are currently present regarding the SDG contribution of their organisation or government level. The answers to this question were quite homogeneous and most respondents mentioned that they did not experience guidelines or agreements, besides the guideline of the VNG about implementing the SDGs within municipalities. Most of the respondents stated that they introduced the SDGs within the organisation themselves, so without following guidelines or agreements. A few interviewees noted that there are internal entities asking them to work with the SDGs, such as the provincial states and managing board. At the regional level, setting targets based on the SDGs was obligated to qualify for a region deal, which is a collaboration between the national government and regions to find concrete solutions to

regional tasks for the benefit of 'broad prosperity' (Raspe et al., 2019). At the national government level, it was mentioned that there are no guidelines or agreements because no specific SDG targets were set for the Netherlands and the SDGs, in general, are being taken as a starting point.

Altogether, most interviewees currently do not experience any guidelines or agreements regarding the SDG contribution and performance of their organisations. However, multiple respondents stated that it would be good if the national government, the VNG or United Nations provided steering on how each government level can contribute to the SDGs by showing inspiring examples. This would lead to more role clarity and could help in making organisations feel more responsible for certain tasks regarding the SDGs. These guidelines could also provide insight into where organisations can work together on the SDGs. Although many interviewees stated that guidelines would be good, multiple respondents argued that working with the SDGs should not be mandatory, because that would mean that organisations are also obligated to contribute to SDGs that are not in line with their core tasks. As was stated by one of the respondents from a province: "But are you going to impose to get started with all those SDGs? Then you will have organisations do something that they may not be into at all, which is not their core business at all, and then you actually create a juggernaut." Something that was mentioned by multiple interviewees is that the implementation of a reporting obligation would be good. This means that all organisations should describe what they do regarding all 17 SDGs, also if they do not contribute towards certain SDGs. Such a reporting obligation would improve the awareness, and thus the contribution of organisations towards the SDGs. However, the respondent from the national government level mentioned the following about a reporting obligation: "That is simply not the way we are set up in the Netherlands."

4.2 Tasks and Responsibilities per Government Level

The answers differed when it came to the perceived tasks and responsibilities of each government level in terms of the SDGs. At the municipal level, they are at the experimental phase, where they executed projects to see if the SDGs could help them in finding alternative solutions to problems. In addition to this, municipalities are working on determining which role the SDGs can fulfil within their municipality and on implementing the SDGs within the organisation by informing employees about them and making the SDGs commonplace. Within the regions, they are often not directly referring to the SDGs, but they do work on social issues, often under the name of 'broad prosperity', which overlaps largely with the SDGs. Multiple interviewees from the regional level mentioned that their task is to include the SDGs in their program description. At the regional government level, many respondents think that using the language of the SDGs would help in inspiring others to work towards these goals and in monitoring their performance. Multiple respondents from the provinces stated that they are currently working with a sustainable purchasing policy and that they refer to the SDGs in tenders. At the provincial level was stated that their task is to integrate the Global Goals into their policy goals and to make internal agreements about this, such as discussing whether the SDGs should be implemented in the purchasing policy or not. The interviewee at the national government mentioned the following about their tasks and responsibilities: "That is mainly encouraging, enthusing and reporting." The tasks of the national government are to make the SDGs land in the ministries and to combine speed and focus to look wide in linking goals together, according to the interviewee.

When the respondents were asked about the mutual role expectations of each government level regarding the SDGs, the answers differed. In Table 3, the opinions of respondents from municipalities, regions, provinces, and ministries about the current SDG contribution of the other government levels are shown. A few things can be noted from this Table. Many respondents mentioned that the SDG contribution within each government level differs. For example, multiple respondents mentioned that bigger municipalities in general take more action towards the SDGs than smaller municipalities. Regarding the municipal level, multiple interviewees mentioned that they are often thinking on a too-small level. For example, organisations argue that there is almost no hunger within their area, so they often do not take further action on this SDG. The risk is here that if all organisations at the four government levels argue like this for all 17 SDGs, no action will be taken. Respondents of the other government levels did not mention much about the SDG contribution of the regional and provincial governments. What came across multiple times is that their contribution is not visible to the respondents. However, at one of the regions was mentioned that the regions could probably be the ideal party in taking action towards the SDGs because "as a region, we are the ideal connector between entrepreneurs and civil society and you can actually create added value." One of the respondents at the municipal government level stated: "I always wonder whether the province is a good party in that, because they are a bit more separated from society, from the citizens." Something that came across multiple times is that interviewees found that the national government mainly decentralized the SDGs to the other government levels while conducting little policy themselves and seeing it as too far away from them. The interviewee at the national government level mentioned also that there actually is a 'bottom-up' approach, starting at the municipalities, because that is the place where problems are coming together and are directly coming forward, and that it is, therefore, easier for them to take specific actions on the problems they are observing. Therefore, it can be stated that there are conflicts of expectations among the different government levels. Although the water boards are not directly referred to in this research, their goals are partly parallel to the SDGs and their contribution to social issues is progressive, according to multiple interviewees.

	About municipalities	Regions	Provinces	National government	In general
Municipalities stated	- Acting upon it is often lacking - VNG active	- Own region is actively working on it	- Invisible contribution	- Acting upon it is often lacking	- Acting upon it is often lacking
Regions	- VNG active - Too many local parties, global thinking is necessary	- Overlap with 'broad prosperity'	-	- Water boards active - Mostly decentralising and conducting little policy themselves	-
Provinces	- Often think on a too-small level and focus more on their image	-	-	- Water boards active	-
National government	- Steering on SDGs present in some municipalities	- Is still developing, no control on SDGs yet	- Some regions are well on their way to implementing SDGs	- Complex, little overarching policy	- Bottom-up approach - All organisations contribute

Table 3. The mutual role expectations

4.3 Internal Responsibility towards SDGs

Next, the interviewees were asked which people or functions within their organisations are mainly accountable for working with the SDGs. The amount and type of employees that are working with the SDGs differed per government level. The college of mayors and alderman and the local council were mentioned as parties that are actively working with the SDGs within municipalities. Besides these parties, the management team, program managers, team managers and top officials at the municipalities were cited as they are currently working with the SDGs. The people and functions at the regional level that work with the SDGs were quite heterogeneous. Two of the four interviewees at the regional level stated that there are no employees directly involved in working with the SDGs. Around half of the employees from the other two regions are currently working with the SDGs. At two of the provincial governments, the purchasers are mainly working with the SDGs. Other departments at the provincial level are also indirectly working on social issues, but they do not call them SDGs. Multiple employees at different ministries are working on the SDGs, in particular the interviewee who is the SDG Coordinator, and the Minister for Foreign Trade and Development Cooperation, who is lightly coordinating on the SDGs.

When looking at the number of people that are working with the SDGs at the different government levels, it can be noted that there are different functions and groups within each organisation working with the SDGs and that there are often no internal agreements on which people are accountable for working with the SDGs and which actions each employee could take to contribute to the SDGs. According to the interviews, there are no organisations where all people are involved in working with the SDGs and many organisations are still looking on how to (further) implement the SDGs. Therefore it can be concluded that at these organisations, there is no commitment and ownership at an organisational level yet, but there are employees within these organisations that are committed and take ownership towards the SDGs.

4.4 Factors Currently Contributing to Commitment and Ownership

When the interviewees were asked which factors currently contribute to the commitment and ownership of their organisation towards the SDGs, multiple factors stood out, as can be found in Table 4. At the municipalities was noted that the SDGs should be prioritized, because their priorities are often elsewhere now. Besides this, respondents mentioned that the municipal secretaries should provide steering and make sure that more awareness will be created within the organisations. Dashboarding and monitoring were also found as important factors contributing to their commitment and ownership towards the SDGs. This would help in finding partnerships, but it would also ensure that organisations acquire knowledge into their own SDG contribution and that of similar organisations, allowing them to make internal adjustments if their contribution is left behind. As one of the respondents noted: "The purpose of monitoring should be to adjust policy and to look if we can adjust that ourselves or if another government should do that. It should above all be a signal function to adjust your own goals and policy and it should not be a proof function." At the regional level, there were a few respondents who were still critical and they think that first needs to be argued why they should work directly with the SDGs and cannot continue working on social issues as they do now. Other regions think that translating their own goals and ambitions to the SDGs would increase the interchangeability and makes sure that it is easier to talk about social issues: "If you all use similar systematics, you can also exchange more easily." The respondents that work for a province mentioned that if people their interests and current tasks are in line with the SDGs and they already have knowledge about the SDGs, they feel more committed to them. Besides this, intrinsic motivation was mentioned as a factor contributing to the commitment of employees at the provincial government level. "That depends on

the character of the employees and how they approach life. Are you willing to take that extra step? But the drive of employees is needed for that, and interest of course." The respondent at the national government level mentioned that agreements about the different functions within the organisation lead to an increase in the level of commitment and ownership and that people their interest in the SDGs is of great importance. Employees should also be aware of the importance of conjunction in carrying out complex issues like the SDGs, according to the interviewee at the national government level.

Municipalities	- Prioritizing SDGs - Creating awareness - Dashboarding and monitoring - Steering by municipal secretaries
Regions	- First argue why SDGs - Reporting obligation - More organisations working with SDGs - Translate own goals to SDGs
Provinces	- Commitment of college of mayors and alderman, other employees follow automatically - Topics of interest within the SDGs - Employees' knowledge of SDGs - The drive of employees, is influenced by their character and way of life
National government	- Agreements - People their interests - Awareness that complex issues must be carried out in conjunction

Table 4. Factors mentioned by interviewees as contributing to commitment and ownership of their organisations to SDGs

The interviewees were asked which obstacles they are currently facing in working with the SDGs that influence the level of commitment and ownership to the SDGs negatively. The answers to this question were quite homogeneous. The obstacles that stood out were that people are often not aware of the importance of the SDGs and that it is not concrete how each individual or organisation can contribute. What was mentioned at the national government is that the complexity of SDGs should be recognised: "If you want to devise a good solution for a complex problem, then you will also have to recognise that complexity in that solution and deal with it." The risk is often that employees think that more work or money needs to be involved to work with the Global Goals. Another risk that was mentioned multiple times is that the SDGs are a 'container concept' where it can be hard sometimes to find the right SDG, also because some of these goals overlap and multiple goals can sometimes not exist at the same time. For example, an issue could be if an area needs to be used to boost employment and set up a business or if solar panels should be installed at that place. Another issue that two of the respondents described is: "When are you going to promote and show off the fact that you work with the SDGs and when do you keep it mainly an internal process? Because you don't want to be known as a marketing or greenwashing organisation." To overcome those risks, inspiring examples should be shown and it should be made concrete how everyone can contribute to the SDGs. Besides this, employees should be made aware that their own goals overlap with the SDGs and that it helps to formulate them as SDGs, also to compare their contribution with that of other organisations. Another obstacle is that people are often thinking on a too-small level and quickly wave the goals away and see it too far away from them. For example, they argue that there is no hunger in the Netherlands, while that SDG is also about the quality of food and healthy food. To overcome those risks, according to the

interviewee at the national government level, it is needed to "Keep explaining to each other, keep talking and keep showing what that agenda means to us".

4.5 Increasing Commitment and Ownership Towards the SDGs

At the end of the interviews, the respondents were asked what factors or agreements should be developed or implemented to increase their organisation's commitment and responsibility to the SDGs. At the municipal level, increasing the awareness of the SDGs, embracing the SDGs more, prioritizing the SDGs and acting upon them were mentioned as important factors to increase the commitment and ownership to the SDGs. Internal guidance and repetition from the town clerks, who seek coherence, are also needed to increase their SDG contribution. A respondent from another municipality stated that "it would be good to point out one person in the organisation as the SDG owner". Besides this, it was stated that the own goals of organisations should be translated to the SDGs because if other parties also refer to the SDGs, it will become clear where there are still opportunities and challenges. Something that was mentioned multiple times as well, is that employees should get an answer to the question: "what's in it for me?" This means that employees should be informed about what they can gain from contributing to the SDGs, and why and how they can help to achieve the Global Goals. The respondents who work at the regional level stated that it should be concrete how each organisation can contribute to the SDGs and that the awareness and responsibility of employees should be increased to make the SDGs commonplace. Something that was mentioned by multiple interviewees is that some sort of a '60s revolution' might be necessary in this case, because more speed is needed in taking action and changing towards the SDGs. If the SDGs are broader embedded, the organisations at the other government levels will also embrace the SDGs and the level of commitment will rise. The SDGs really need to be taken to a higher level to really make a change, according to one of the respondents at the regional level. An employee of another region stated that they are already working on social issues, "so in principle, referring to the SDGs shouldn't make any difference to the level of responsibility. But I can imagine that it helps you to work on it in a more focused way, so it actually would increase the level of responsibility and therefore also the commitment." The interviewees who work for provinces mentioned: "What matters is how your organisation can contribute in its own way to achieving those goals." According to them, employees should be informed about the fact that all individuals and teams can contribute to realising the SDGs in their own way. Steering from the national government to make sure that the knowledge of the SDGs will be increased is needed, according to several respondents from the provincial government. Including the SDGs in the coalition agreement would be good, but organisations should be careful: "I always warn: do not go too far, do not search for things. Because if you are going to impose things that they can not live up to, then it will not work." An employee of another province described that the question is if the SDGs should be implemented in all organisations or if something else can also be implemented to work on social issues. The employee at the national government described that translating the SDGs and referring explicitly to the SDGs would help in improving the SDG contribution of organisations at each government level because it helps to

prioritize and find coherence. This also helps in the implementation and cooperation with other parties to the SDGs. Besides that, the SDG coordinator described that a clear commitment and overarching strategy of the national government would be valuable.

In Appendix C can be found where improvements should be made to the SDG contribution of organisations at each government level, according to the respondents. Most respondents agree that the SDG contribution of organisations at each government level should be improved and that it would be good if every organisation translates their own ambitions to the SDGs. Many interviewees mentioned that they find it hard to get an overall image of the SDG contribution of each government level. What often came up in interviews is that the transparency of the SDG contribution of each government level should be improved. Multiple interviewees had ideas about this and stated that it would be good to create a national SDG dashboard and monitoring system where everyone can see to which SDGs organisations are contributing and which actions similar organisations take. Interviewees mentioned that there are organisations that already have an SDG dashboard or are currently working on it. Implementing this for all governmental organisations would lead to more transparency regarding the SDG contribution of each organisation within the four government levels and makes sure that organisations can see where there is still a gap, or where organisations can complement each other, collaborate, or learn from others. As stated before, there are many organisations that do contribute indirectly to the SDGs by their own goals but do not refer to the SDGs. Creating an SDG dashboard would give insight into where these organisations contribute to the SDGs and might inspire them to refer directly to the SDGs, so it will become easier to talk about these social issues internally and externally. To create an SDG dashboard, it is necessary that there are SDG indicators to measure the contribution of each government level on the same scale, which is not yet present according to multiple respondents. "Everyone looks at the indicators differently, so that is really a problem." However, the interviewee at the national government mentioned that there are no specific SDG targets set for the Netherlands, so it is difficult to monitor their SDG performance. It is therefore needed to translate the SDGs to national goals before a monitoring system can be developed. Besides this, the respondent at the national government level mentioned: "The question is: who should determine those indicators and on what basis? If we as central government are going to do that, you will deny that there are all kinds of other standards that already exist. So either you have to do something where you combine a number of different standards that are already used by organisations, or you put something new next to it. And that is not ideal either, so that is a bit of a challenge: there is already a lot, but it is very fragmented." Another thing that stood out is that respondents find it important that each government level works on the SDGs that are in line with their own core tasks. For example, respondents stated that municipalities are mainly responsible for reducing poverty, so that they should focus on SDG 1. To make sure that all organisations are aware of their responsibilities in terms of the SDGs, the interviews revealed that more guidance could be provided and it needs to be clear what actions each government level could take towards the SDGs. Another thing that was mentioned by multiple interviewees is that a reporting

obligation is currently missing and would be helpful in improving the awareness and contribution of organisations towards the SDGs. If the awareness of the SDGs will be improved, more organisations might start working with them, which would make the SDGs more commonplace. If the SDGs would be mentioned in the coalition agreement or if requests are in the language of the SDGs, organisations will automatically refer to the SDGs in their program developments as well. This could be seen as a domino effect; the more organisations that work with the SDGs, the more will follow. At the national government level was mentioned that there are multiple organisations well on its way to implement the SDGs. However, for the national government it is still difficult to set up an overarching policy because of the complexity of the SDGs. Putting their policy more closely to the SDGs and setting more long-term goals would be needed to improve their SDG contribution. The respondent at the national government level also mentioned that a "reporting obligation is not something that fits the course of events in the Netherlands. I think it is more important that governments try to take the SDGs as a kind of compass when developing policy because it just makes the policy more effective when you do that. And if you have done that when developing policy, it will automatically appear in the report. I always feel like it is better to start with goals than with reporting. Because reporting follows from those goals." Referring directly to the SDGs would reinforce their efforts and helps organisations to set long-term goals, overarching policies and would enhance the coherence between the goals.

Thus there are multiple factors that would increase the commitment and ownership of organisations towards the SDGs. The most important factors will be discussed in the discussion.

5. DISCUSSION
The objective of this research was to identify which changes should be made to optimize the SDG contribution of each government level, which resulted in the following research question: *Which factors contribute to a strong commitment and ownership of the national, provincial, regional and local governments towards the SDGs?*

Multiple literature-based factors influencing the commitment and ownership towards the SDGs correspond with the factors mentioned by the interviewees. Starting with the factors contributing to the commitment of employees, most factors from the literature correspond with the factors the interviewees came up with. An obstacle that was mentioned is a lack of concreteness and the fact that the SDGs are a 'container concept', which results in the fact that people feel like they do not have control over the goal. This results in people being less committed to the SDGs. Therefore, the factor 'sense of competence' is of great importance. The factors 'job challenges' and 'level of stress' refer to the fact that several respondents feel like they have many other tasks that are prioritized right now and that therefore, there is a lack of time and priority to focus on the SDGs. The factors 'autonomy', 'group cohesion', 'communication', and 'participation of leaders' refer to the fact that their organisation is autonomous and that there are currently no actual guidelines or agreements. Multiple interviewees stated that people from within the organisation decided to focus on the SDGs and respondents from organisations that are not yet working with the SDGs argued that it is necessary that someone within the organisation takes the lead in communicating and implementing the SDGs in the organisation. Group cohesion also helps in this, because if this leader decides, for example, that the employees at

the purchasing department should work together on the SDGs, they feel like they are dependent on each other and might be more committed towards these goals. The factors influencing the level of commitment that were not explicitly mentioned by the interviewees are 'skill variety', 'job involvement', 'job commitment', 'union commitment', and 'job satisfaction'. The reason why these factors were not mentioned could be because we only interviewed one person within each organisation and during the interviews, the focus was more on the commitment of organisations to the SDGs, instead of the individual commitment of employees to their jobs. However, as stated before, some interviewees mentioned that if people their tasks, which may or may not be related to the SDGs, are in line with people their interests, their commitment to these tasks often is stronger.

Actually, all factors contributing to the level of ownership of employees correspond with the factors that the interviewees mentioned. If people have deep knowledge of the object or goal and feel like they are involved in it, they are more likely to take ownership, which also stood out in multiple interviews. What was also recognized by multiple respondents is that if people have certain interests related to the SDGs and they invested themselves in them, they are more likely to feel like they 'own' the SDGs and will often take more action towards them. Also, the factor that relates to having control over the goal corresponds with the answers from the interviewees. As stated before, the lack of concreteness of the SDGs makes sure that people feel like they do not have control over the goal. This results in people taking less action towards the SDGs and makes sure that they do not take ownership.

These previously mentioned factors are mainly about the individual level of commitment and ownership of employees within organisations, while this study focuses on the commitment and ownership at an organisational level. There were also multiple factors mentioned by the interviewees that influence the level of commitment and ownership or organisations to the SDGs that were not mentioned in the literature on commitment and ownership. For example, the need for awareness and transparency was not mentioned in the literature, while these factors stood out in many interviews. Translating the SDGs to goals relevant to each organisation is something that was also not mentioned in the used literature. The reason that these factors were not mentioned in the literature is probably that the literature focuses on the factors contributing to the commitment and ownership of individuals to their organisations and the factors mentioned in the interviews are specifically related to the commitment and ownership of organisations towards the SDGs.

As stated before, most respondents agree that the SDG contribution, and thus the commitment and ownership, of organisations at each government level should be improved. What often came up is that many respondents think that the national government should take the lead in taking action and providing guidance towards the SDGs, so a 'top-down approach', while at the national government level was mentioned that there actually is a 'bottom-up approach', starting at the municipalities, because that is the place where problems are coming together and are directly coming forward. Allen et al. (2016) stated that a combination of a bottom-up and top-down approach would be most efficient for analysing and making decisions in terms of the SDGs. A top-down approach is probably more helpful for analysing scenarios based on the long-term targets of the country, as well as for examining sectoral trade-offs and synergies. A bottom-up approach, on the other hand, would ensure a more detailed analysis of practical initiatives, technologies and investments (Allen et al., 2016). However, to implement a combination of a bottom-up and top-down approach, the role expectations of each organisation should not

conflict and be clear. Gil-Garcia et al. (2019) that the clarity of roles and responsibilities (CRR) has a positive impact on the commitment and involvement at an organisational level, leading to an increase in effectiveness and performance both within and between different organisations. In inter-organisational efforts, CRR helps employees to understand their tasks and responsibilities, which increases the confidence of participants in what is expected from each party, leading to a higher sense of ownership (Thomson and Perry, 2006). Since for achieving the SDGs inter-organisational efforts are needed, clear role expectations are thus of great importance to the commitment and ownership of organisations to the SDGs. According to Xue et al. (2018), to implement the SDGs both within and outside national boundaries, innovation in the governance structures is needed. An 'adaptive governance' approach could be applied here since this approach acknowledges the complexity and unpredictability in the design and implementation of policy (Xue et al., 2018). Second, 'adaptive governance' focuses on the importance of aligning local actions with the SDGs. In addition to this, it encourages ongoing evaluation and renegotiation in order to attain long-term objectives (Brunner & Steelman, 2006). It is important that organisations are aware of the approach that will be used to implement the SDGs within organisations in the Netherlands.

Based on this research, it can be concluded that there are three main factors contributing to a strong commitment and ownership of the different government levels towards the SDGs.

First, the awareness of SDGs among employees needs to be improved and it should be made more concrete how organisations and their employees can contribute to the SDGs. As described before, clear roles and responsibilities positively impact the commitment and involvement to the SDGs at an organisational level (Gil-Garcia et al., 2019). If people are not aware of the SDGs or how they can contribute, they will not take any action. Therefore, clear guidelines could help organisations in realising why and how they should contribute to the SDGs related to their own core tasks. In addition to this, internal guidelines and steering would lead to clearer roles and responsibilities of employees within those organisations. This is in line with the factor 'deep knowledge of the object or goal' contributing to ownership and the factors 'sense of competence' and 'motivation' that influences the level of commitment (Pierce et al., 2001; Mathieu and Zajac, 1990).

Second, the transparency and monitoring of the SDG contribution of each government level strongly influence the SDG performance of each organisation and the lack of a uniform monitoring system was also mentioned multiple times. To implement an 'adaptive governance' approach, ongoing evaluation and renegotiation are needed, so monitoring the SDGs is necessary for this (Brunner & Steelman, 2006). Saner et al. (2020) stated that SDG monitoring is present in some organisations, but is often more of a review than a procedure for continuously tracking and evaluating SDG implementation. Saner et al. (2020) also described the need for a universal monitoring system to compare the SDG contribution across nations and regions. If the transparency and monitoring of SDGs would be improved, organisations can learn from each other and form partnerships to increase the total SDG contribution. Klitsie et al. (2018) described that collaborations and partnerships lead to inter-organisational learning, resulting in the creation of new capabilities and knowledge that could help organisations in addressing the SDGs internally. This is also related to the factor 'involvement' which influences the level of ownership, according to Pierce et al. (2001). Involvement in working with the SDGs is needed to take ownership and if organisations see that many organisations are involved in this, they might be

inspired to follow them and become involved in working with the SDGs as well.

The final factor is that organisations should translate the SDGs to specific goals relevant to their organisation, which will help in enhancing their SDG contribution. Jun and Kim (2021) stated that the SDGs can be used as a common language so organisations can communicate more easily internally and externally. Translating the organisational goals to the SDGs helps in raising organisations' knowledge of the SDGs and possible actions they could take in supporting the SDGs, and makes sure they can see where they are already contributing to the SDGs and where there is still room for improvement. Citing the SDGs in coalition agreements or requests would result in more organisations explicitly mentioning the SDGs as well because organisations will automatically refer to the SDGs in their program developments as well.

To overcome these challenges, these three factors could actually be merged into a single solution. Several respondents suggested that the development of an SDG dashboard and uniform monitoring system makes sure that all organisations can see to which SDGs and to what extent organisations are contributing, where there is still a gap or where organisations can complement, collaborate, or learn from one another. Creating an SDG dashboard would also provide insight into how organisations that do not refer directly to the SDGs contribute to these goals and may inspire them to refer to the SDGs directly, making it easier to discuss these social issues. However, to create such an SDG dashboard, it is first needed that the SDGs will be translated into specific goals for each organisation.

5.1 Recommendations

The goal of this research was to identify which changes should be made to optimize the SDG contribution of each government level. Therefore, multiple recommendations will be given to the organisations at the national, provincial, regional, and local governments on how they can improve their SDG contribution.

The first recommendation is to create guidelines or agreements where the expectations of each government level in terms of the SDGs become apparent and where inspiring and concrete examples will be given on how they can contribute. These guidelines or agreements should also inform organisations about the 'adaptive governance' approach that is most optimal in working with the SDGs and that a combination of a bottom-up and top-down approach would be most efficient for analysing and making decisions in terms of the SDGs. Organisations should be informed about what this means for them and how they can contribute to implementing this. It would be good if these guidelines would be set up on the basis of a discussion with people from each government level because they probably have more insight into where they could contribute to the SDGs. Besides this, a uniform monitoring system where the SDG performance of all organisations should be measured along the same scale needs to be developed and implemented. This could be done in the form of an SDG dashboard. However, the first step that needs to be taken is the translation of the SDGs to national goals.

The second recommendation to organisations to improve their SDG contribution is to raise more awareness for the SDGs within their organisations and to get more people involved in working with the SDGs. First, organisations should provide insight into where and to what extent they implemented the SDGs into their policies to see where there is still a gap or where they are already on the right track. Appointing someone within the organisation to take the lead or to be some sort of an 'SDG-owner' would be good to raise awareness and to set internal guidelines that employees should follow to (further) implement the SDGs within

the organisation and its policies. Besides this, it would be valuable if organisations that are not yet working with the SDGs could start up a project where they refer to the SDGs to test if this works well for them and brings up new or different ideas. The reason for this is that referring to the SDGs and talking in the language of the SDGs leads to other organisations following as well and makes it easier to talk about social issues within and among organisations. For example, if applications are written in the SDGs' language, organisations will automatically refer to the SDGs in their program development as well.

The final recommendation is to look at how other organisations at the same or at different government levels contribute to the SDGs. This leads to organisations seeing what actions others take, so they can learn from others. Besides this, they can see which organisations are working on which goals and where they can collaborate with others or complement each other. Starting more collaborations would mean that larger projects could be carried out in order to truly make a difference in the world.

6. LIMITATIONS AND FUTURE RESEARCH

There are several limitations that influenced the outcomes of this research. The first limitation is the time constraint, which resulted in a limited number of participants, especially at the national government level, which made it difficult to draw conclusions. The limited amount of research available on the factors contributing to the commitment and ownership of governmental organisations might have influenced the outcomes of this study as well. To reduce possible researcher bias and to improve the codebook, we would suggest future researchers to have a second coder.

Further research could focus on interviewing more respondents, especially to gain a better image of the SDG contribution at the national government level. Besides this, in further research, the focus could be on other organisations to see if there are other factors contributing to their commitment and ownership towards the SDGs and to find out more about the commitment and ownership at an organisational level. In future research, the focus could also be on concepts closely related to the commitment and ownership of organisations towards the SDGs to see if there are other factors contributing to that. For example, the loyalty of organisations towards SDGs could be studied. The SDG contribution of businesses and possible collaborations with government levels was also mentioned during the interviews as an interesting topic for further research, For example, more research could be conducted on the differences between the organisational structure of businesses and government levels and the influence collaborations between them could have on their SDG performance.

7. ACKNOWLEDGEMENTS

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APPENDIX A – THE SUSTAINABLE DEVELOPMENT GOALS (UNITED NATIONS, N.D.)

APPENDIX B – INTERVIEW GUIDE

ENGLISH INTERVIEW GUIDE

1. What is your function and do you have a role in the area of the SDGs?
2. Which people/functions in your organisation are mainly responsible for working with, promoting and implementing the SDGs?
3. What tasks and responsibilities does your organisation experience and take in the area of the SDGs?
4. Which guidelines or agreements are there regarding the SDG contribution of your organisation or governmental level?
5. What do you think of the extent to which the national, provincial, regional and local governments are currently contributing to the SDGs?
6. Where do you think improvements could be made regarding the SDG-related performance of other government levels?
7. What should the commitment and ownership of these different government levels towards the SDGs ideally look like?
8. Which factors do you think are currently contributing to the commitment and ownership of your own organisation towards the SDGs?
9. What task does your organisation face regarding working with the SDGs? What obstacles do you observe in this?
10. Where do you think improvements can be made regarding the SDG-related performance of your organisation?
11. What do you think would contribute to increasing your organisation's commitment and ownership to the SDGs?

DUTCH INTERVIEW GUIDE

1. Wat is uw functie en heeft u een rol op het gebied van de SDG's?
2. Welke mensen/functies in uw organisatie zijn voornamelijk verantwoordelijk voor werken met, uitdragen van en implementeren van de SDG's?
3. Welke taken en verantwoordelijkheden ervaart en neemt uw organisatie op het gebied van de SDG's?
4. Welke richtlijnen of afspraken zijn er over de SDG-bijdrage van uw organisatie of overheidslaag?
5. Wat vindt u van de mate waarin de nationale, provinciale, regionale en lokale overheden op dit moment bijdragen aan de SDG's?
6. Waar denkt u dat er verbeteringen kunnen worden aangebracht met betrekking tot de SDG-gerelateerde prestaties van andere overheidslagen?
7. Hoe zou de betrokkenheid en eigenaarschap van deze verschillende lagen er ten aanzien van de SDGs wat u betreft idealiter uit moeten zien?

8. Welke factoren dragen volgens u momenteel bij aan de betrokkenheid en het eigenaarschap van uw organisatie bij de SDG's?
9. Voor welke opgave staat uw organisatie met betrekking tot het werken met de SDG's? Welke belemmeringen ziet u daarbij?
10. Waar denkt u dat er verbeteringen mogelijk zijn met betrekking tot de SDG-gerelateerde prestaties van uw organisatie?
11. Wat zou er volgens u bijdragen aan het vergroten van de verantwoordelijkheid en de betrokkenheid van uw organisatie ten aanzien van de SDG's?

APPENDIX C – IMPROVEMENTS REGARDING SDG CONTRIBUTION

	About municipalities	Regions	Provinces	National government	In general
Municipalities stated	- They might hook up to the contribution of regions	-	- Attach SDGs to policy and ambitions	- Give inspiring examples, disseminate SDGs - Attach SDGs to policy and ambitions	- More transparency, active dashboarding and monitoring needed
Regions	- SDGs in line with own goals - Less local parties, global thinking is necessary - Internal guidance needed	- Region ideal organisation to take action	- More speed, flexibility and courage needed	- More speed, flexibility and courage needed - More guidance needed - Talk in the language of SDGs	- Interaction between government levels needs improvement - More dashboarding and monitoring needed - Work on own core tasks - Argue why SDGs
Provinces	-	-	- Translate SDGs to the provincial level, uniform language	- Reporting obligation needed - Guidance on how to deal with the SDGs needed - Implement SDGs in the coalition agreement	- More transparency and monitoring needed - Work on own core tasks - Designate an SDG-owner
National government	-	-	-	- Put policy more closely to the SDGs, set more long-term goals	- Referring to SDGs would reinforce effort - Set long-term goals, overarching policies, coherence between goals

APPENDIX D – DATA STRUCTURE