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SUSTAINABILITY ACCOUNTING IN THE PUBLIC SECTOR: INTEGRATING ESG METRICS INTO GOVERNMENT REPORTING SYSTEMS

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Abstract

The adoption of sustainability accounting in the public sector is becoming increasingly important amidst rising demands for transparency, accountability, and sustainability in the management of government resources. Integrating Environmental, Social, and Governance (ESG) indicators into government reporting systems offers a strategic approach to augmenting financial information with non-financial aspects that reflect social and environmental impacts as well as governance quality. This study aims to analyze the concepts and evolution of sustainability accounting implementation in the public sector and to examine the role of ESG metric integration in enhancing the quality of government reporting systems. A literature review methodology was employed, analyzing various scholarly articles, institutional reports, and academic publications relevant to sustainability accounting, ESG, public sector reporting, and sustainable governance. The findings indicate that integrating ESG metrics can strengthen the transparency of government reporting by providing comprehensive information on resource utilization, environmental impacts, social benefits, and governance quality. Such implementation also holds the potential to support sustainability-driven decision-making, enhance public accountability, and bolster stakeholder trust in government institutions. However, implementation faces challenges, including a lack of standardized ESG indicators, limitations in data quality and availability, human resource capacity constraints, and the need to harmonize reporting standards. Therefore, an integrated, measurable, and adaptive ESG reporting

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framework for the public sector is essential to ensure that sustainability accounting becomes a strategic component of government reporting systems and supports the achievement of sustainable development goals.
Keywords: Sustainability Accounting, Public Sector, ESG, Government Reporting, Transparency, Accountability, Sustainable Development.

INTRODUCTION

A paradigm shift in public sector management is prompting governments to move beyond defining organizational success solely by the ability to manage budgets and meet financial targets. Governments now face mounting pressure to demonstrate how policies and the use of public resources impact the environment, society, and the quality of governance. Consequently, financial data in government reports must be supplemented with non-financial information that provides a more comprehensive picture of sustainability performance (Lucia-Maria, n.d.-a). In this context, sustainability accounting emerges as a relevant approach, as it links economic data with social and environmental dimensions during the measurement, recording, and reporting of organizational performance. Its application in the public sector is increasingly vital, given the government's responsibility to manage resources derived from the public while ensuring that development policies yield long-term benefits (Nofianti & Sutopo, 2025).

Sustainability accounting evolved from the need to broaden the scope of accounting—traditionally focused on financial aspects—into an information system that accounts for economic, social, and environmental consequences. In the public sector, this approach differs from its application in the business sector because the primary government objective is not profit generation, but rather the provision of public services and the creation of social value. Therefore, sustainability information must be linked to the effectiveness of government programs, service quality, the equitable distribution of development benefits, environmental management, and governance integrity. Government reporting systems that merely present budget execution, financial positions, and financial outcomes fail to fully explain whether public resources have been utilized with the interests of future generations in mind. Integrating sustainability accounting can help broaden this perspective by presenting information on government impacts and performance across various dimensions of sustainability (Connolly et al., 2026).

The demand for sustainability reporting is also driven by growing public interest in government transparency and accountability. The public requires not only information regarding allocated and executed budgets but also insight into

the benefits generated through the use of those funds. For instance, infrastructure development should be viewed not only in terms of investment value and project completion rates but also regarding environmental impact, public access to services, the creation of economic opportunities, and the quality of project governance. Similarly, public service policies need to be evaluated based on budget utilization efficiency, as well as inclusivity, equitable access, and public satisfaction (Besenyei, 2024). Consequently, government reporting requires information that comprehensively links resources, processes, outcomes, and development impacts. Sustainability accounting can serve as a tool to address this need.

Integrating ESG metrics into government reporting systems can introduce a new dimension to the public performance evaluation process. Environmental indicators can demonstrate the extent to which government programs consider resource efficiency and environmental protection. Social indicators can provide insights into how policies contribute to public well-being, equitable service delivery, and support for vulnerable groups (Financial Reporting Efficiency in Municipality Institutions, n.d.). Meanwhile, governance indicators can help illustrate the quality of public organization management, the transparency of decision-making processes, the effectiveness of controls, and accountability in resource utilization. If these three dimensions are systematically integrated, government reports will evolve beyond mere financial accountability documents into more informative instruments for communicating development performance to the public and stakeholders.

However, implementing sustainability accounting and integrating ESG into public sector reporting cannot be achieved simply by adding a few indicators to government reports. It is essential to ensure that the indicators used are relevant to the characteristics of public organizations, consistently measurable, derived from clear data sources, and comparable across both time periods and organizations. The diversity of government functions, varying institutional capacities, and differing social and environmental conditions across regions make standardization a distinct challenge. Governments also require adequate data collection and management mechanisms to ensure that reported ESG information is not merely administrative in nature but genuinely reflects the conditions and impacts of implemented programs (Handayani, 2025).

Another issue concerns human resource capacity and the readiness of government information systems. Measuring ESG performance requires the ability to identify appropriate indicators, collect non-financial data, conduct

verification, and integrate this data with financial information. In many public organizations, reporting systems remain fragmented across finance, planning, service delivery, environmental, and other units. This fragmentation can hinder the government's ability to produce integrated sustainability information. Furthermore, limited staff competence in sustainability accounting and ESG can compromise the quality of the information produced. Consequently, ESG integration requires the simultaneous strengthening of institutional capacity, information technology, data governance, and staff competencies.

From a governance perspective, adopting sustainability accounting also has the potential to enhance the quality of government decision-making. Information that combines financial, environmental, social, and governance dimensions can help the government understand the short- and long-term consequences of policies. Development decisions that appear financially efficient do not necessarily yield optimal social and environmental benefits. Conversely, policies that prioritize sustainability may require higher initial investments but generate broader public benefits in the long run (Dasinapa, 2024). With structured ESG information available, governments can conduct more comprehensive policy evaluations and direct resources toward programs that deliver sustainable public value. Given these circumstances, examining sustainability accounting in the public sector is crucial, particularly regarding how ESG metrics can be integrated into government reporting systems. This study is relevant not only for the advancement of public sector accounting practices but also for its implications regarding transparency, accountability, decision-making, and sustainable development. The research aims to analyze the concepts and evolution of sustainability accounting in the public sector and to examine the role of integrating ESG metrics in enhancing the quality of government reporting. Furthermore, it addresses various challenges associated with implementation, such as indicator standardization, data quality, human resource readiness, and information system integration. The findings are expected to provide conceptual insights and recommendations to support the development of government reporting systems that are more transparent, measurable, integrated, and sustainability-oriented.

RESEARCH METHOD

This study employs a literature review method with a descriptive-qualitative approach to analyze the implementation of sustainability accounting in the public sector and the integration of Environmental, Social, and Governance (ESG) metrics into government reporting systems. Research

data were obtained from various secondary sources—including scholarly journal articles, academic books, government agency reports, international organization documents, and scientific publications—relevant to sustainability accounting, ESG, public sector accounting, sustainability reporting, transparency, accountability, and sustainable development. The research process involved identifying relevant literature, selecting sources based on topical relevance and publication credibility, reviewing the content, and synthesizing findings to gain insight into the benefits, integration mechanisms, and challenges associated with implementing ESG in government reporting. Data were analyzed thematically by categorizing information according to environmental, social, and governance dimensions and linking them to the characteristics of public sector reporting. The analysis results were used to formulate a conceptual overview of the role of sustainability accounting in enhancing transparency, accountability, decision-making quality, and sustainability orientation within government reporting systems.

RESULT AND DISCUSSION

The Concept and Urgency of Sustainability Accounting in Public Sector Reporting

Sustainability accounting represents an evolution in the accounting paradigm; it moves beyond a sole focus on financial information to also consider the impact of organizational activities on economic, social, and environmental aspects. In the public sector context, this approach is increasingly relevant because governments bear broader responsibilities than business organizations (Gherardi et al., 2021). Governments are obligated not only to account for budget utilization but also to demonstrate the benefits and impacts of policies on society and the environment. Consequently, sustainability accounting can be understood as an approach that expands the measurement and reporting of government performance, providing a more comprehensive picture of development achievements and the sustainable use of public resources (Guthrie & Martin-Sardesai, 2020).

Conventionally, government accounting and reporting systems have emphasized information regarding budgets, revenues, expenditures, assets, liabilities, and program realization. Such information remains crucial for ensuring orderly and accountable financial management. However, financial information alone is insufficient to capture the full consequences of government policies. A program might show a high rate of budget absorption yet fail to yield optimal social benefits or generate a positive environmental

impact. This situation highlights the need to broaden reporting information so that government performance can be assessed based on outcomes and impacts, rather than solely on financial achievements (Georgieva, 2025).

This shift in information needs aligns with growing public demands for government transparency. As users of public information, the public requires explanations regarding how resources derived from taxes and state revenues are utilized to deliver services and development benefits. Information on realized budget amounts needs to be complemented by data on service quality, the equitable distribution of benefits, environmental impacts, and policy effectiveness. Sustainability accounting provides a framework that allows these various types of information to be considered in a more integrated manner. Thus, government reporting can evolve from a mere financial accountability statement into a medium that articulates the creation of public value from a long-term perspective (Georgieva, 2025). The urgency of sustainability accounting is also linked to the complex development challenges facing the government. Issues such as climate change, natural resource constraints, social inequality, urbanization, population growth, and demands for quality public services necessitate policies that take long-term consequences into account. The government must ensure that economic development does not incur greater social and environmental costs in the future (Dabbicco et al., 2025). In this context, sustainability information is crucial, as it enables the government to identify risks, evaluate policy impacts, and determine priorities for resource allocation. Furthermore, reporting that incorporates sustainability dimensions can support more comprehensive policy planning and evaluation processes.

In the public sector, the implementation of sustainability accounting differs in character from that in the private sector. Business organizations generally utilize sustainability information to support business continuity, reputation, investor relations, and economic value creation. In contrast, governments bear responsibility for the broader public interest, with primary objectives centered on service delivery and the creation of public value (Tommasetti et al., 2020). Consequently, sustainability information in the public sector must be linked to program effectiveness, service quality, equitable development, environmental protection, and good governance. This orientation positions sustainability accounting not merely as a reporting tool, but as an integral component of the government's accountability mechanism toward the public.

The economic, social, and environmental dimensions of sustainability accounting are interconnected and should not be treated in isolation. The economic dimension provides information on resource-use efficiency, financial sustainability, and a program's contribution to development. The social dimension illustrates the impact of policies on public well-being, access to services, equal opportunities, and the protection of vulnerable groups. Meanwhile, the environmental dimension offers data regarding energy consumption, natural resource management, emissions, waste, and the impact of development on ecosystems. Integrating these three dimensions enables the government to assess program success more holistically, ensuring that decisions are not based solely on short-term financial benefits (McLaren et al., 2025).

Sustainability accounting can also enhance the quality of public accountability. Government accountability extends beyond the obligation to submit financial reports; it encompasses the government's ability to explain the processes, outcomes, and impacts associated with the use of public resources. When social and environmental data are presented alongside financial information, the public gains a more comprehensive picture of government performance. This reduces the information gap between the government and the public, providing a stronger foundation for public oversight. Furthermore, access to transparent and comprehensive information encourages the government to improve the quality of program planning, implementation, and evaluation.

In terms of transparency, sustainability accounting enables the government to present information that is more relevant to stakeholder needs. Transparency entails not merely disclosing as much data as possible, but also ensuring that the information conveyed is easily understood, relevant, trustworthy, and clearly linked to development goals. Well-designed sustainability reporting can help the public understand the interconnections between policies, budgets, program outcomes, and the resulting impacts. Thus, transparency can serve as an instrument to enhance public participation while strengthening oversight of government operations (Morrison et al., 2025).

Beyond supporting transparency and accountability, sustainability accounting has the potential to improve the quality of government decision-making. Information regarding social and environmental impacts can inform the determination of policy priorities and budget allocations. Governments can identify programs that deliver broad benefits while mitigating environmental and social risks. Such information also allows for the comparison of program

achievements across periods, ensuring that evaluation processes focus not only on budget realization rates but also on changes in societal and environmental conditions resulting from a policy. Consequently, sustainability accounting can support a shift in public sector management orientation—moving away from a focus solely on inputs and processes toward a focus on development outcomes and impacts.

Integration of ESG Metrics into Government Reporting Systems

Integrating Environmental, Social, and Governance (ESG) factors into government reporting systems is a crucial step toward expanding public performance measurement from purely financial aspects to include sustainability dimensions. Historically, government reporting systems have primarily focused on budget information, expenditure realization, assets, liabilities, and program achievements. While such information is essential for ensuring financial accountability, it does not fully capture the impact of policies on the environment and society, nor the quality of governance practices. ESG metrics can complement this information by providing insights into how the government manages resources, delivers services, protects the environment, and conducts governmental processes transparently and responsibly (Gu et al., 2024).

The Environmental dimension relates to the impact of government activities and policies on the environment. In public sector reporting, environmental indicators may encompass energy usage, water consumption, waste management, emissions, natural resource utilization, carbon footprint reduction, and environmental protection efforts. These indicators can be applied across various government programs, such as infrastructure development, transportation management, public service delivery, the procurement of goods and services, and the management of government facilities (The Implementation of ESG in Public Sector Sustainability Reporting: A Systematic Literature Review | Journal of Applied Business, Taxation and Economics Research, n.d.). Presenting environmental information enables the government to understand the ecological consequences of activities utilizing public resources and serves as a basis for designing more environmentally friendly policies.

The application of environmental indicators can also support resource efficiency. Governments can utilize energy and water consumption data to identify cost-saving opportunities, while waste and emission data can be used to evaluate the impacts of both operations and development programs

(Okojiev et al., 2023). Consequently, environmental indicators serve not only as reporting information but also as instruments for control and evaluation. When this information is linked to budget data, the government can assess the relationship between program costs and the resulting economic and environmental benefits. This approach fosters decision-making that considers both efficiency and sustainability.

The Social dimension focuses on the impact of government policies and activities on society. Social indicators can encompass the access to and quality of public services, the equitable distribution of development benefits, inclusivity, the protection of vulnerable groups, labor conditions, safety, education, health, and community participation. In a governance context, social indicators are crucial because the success of development is ultimately measured by changes in the community's quality of life. Therefore, government reports need to provide information demonstrating whether implemented programs truly deliver equitable benefits and address the community's needs (Pria et al., 2024).

Integrating social indicators can strengthen the government's focus on creating public value. For instance, the success of developing service facilities cannot be assessed solely by the number of facilities built or the volume of the budget utilized. The government must also consider facility utilization rates, ease of public access, service quality, and the impact on the program's target groups. Such information offers a broader perspective on policy effectiveness. With measurable social metrics in place, program evaluation can be conducted based on outcomes and benefits rather than merely on the completion of administrative activities (Imiyage, 2026).

The governance dimension relates to the quality of governance in the administration of government. Relevant indicators may include transparency, accountability, regulatory compliance, internal controls, risk management, integrity, conflict-of-interest management, information disclosure, and oversight mechanisms. This dimension holds a crucial position because the success of environmental and social management is heavily influenced by the quality of the institutions implementing policies. Weak governance can lead to budgetary inefficiencies, poor service quality, and an increased risk of irregularities (Padilla-Rivera et al., 2025).

More structured governance reporting can help the public and stakeholders understand how the government conducts decision-making processes and manages public resources. Information regarding oversight mechanisms, compliance, internal controls, and risk management can form part

of the performance evaluation of government organizations. Such transparency can also boost public trust, as the public gains clearer information about government administration processes. Thus, the governance dimension serves not merely as an administrative indicator but also as a foundation for ensuring the consistent implementation of sustainability policies (The Implementation of ESG Indicators in the Balanced Scorecard—Case Study of LGOs, n.d.).

The integration of the three ESG dimensions should be carried out in a unified manner with government reporting systems, rather than as a standalone supplementary report. Ideally, ESG information should be linked to processes such as planning, budgeting, program implementation, performance measurement, and evaluation. Such integration enables the government to connect the resources utilized with program outcomes and impacts. For instance, an infrastructure development budget can be linked to indicators regarding resource usage, environmental impact, social benefits, and project governance quality. In this way, financial and non-financial information can provide a more comprehensive picture of a program's success (Lucia-Maria, n.d.-b).

Challenges and Strategies for Implementing ESG-Based Sustainability Accounting

The implementation of Environmental, Social, and Governance (ESG)-based sustainability accounting in the public sector faces various challenges that must be addressed to ensure the reporting system operates effectively. A primary obstacle is the lack of standardized indicators for measuring sustainability performance. Since government organizations vary in their characteristics and functions, the ESG indicators applied must be tailored to program objectives, regional conditions, and community needs. Inconsistent indicators can complicate performance comparisons across time periods or between agencies. Therefore, a framework of indicators is required that is clear, relevant, and measurable, while still allowing for adjustments based on the specific characteristics of each public organization (Soepriadi et al., 2026).

Another challenge concerns data quality and availability. Unlike financial information, which typically relies on relatively structured recording systems, ESG data often originates from diverse units and fields. Data regarding energy consumption, emissions, service quality, the equitable distribution of development benefits, risk management, and public participation requires robust collection and validation mechanisms. Data limitations can result in

incomplete ESG information that is difficult to use as a basis for evaluation. Strategies to address this include establishing integrated data management mechanisms, setting consistent data collection procedures, and conducting periodic verification to ensure information reliability (Widiyanto et al., 2026).

Human resource readiness is also a critical factor in implementing ESG-based sustainability accounting. Government officials are required not only to understand financial accounting but also to grasp the measurement of social, environmental, and governance performance. Limited competence can lead to errors in selecting indicators, collecting data, or interpreting reporting results. Capacity building can be achieved through training, technical assistance, digital competency development, and the formation of cross-functional teams that understand both accounting and sustainability aspects. Enhancing these competencies will assist government organizations in producing more accurate and relevant ESG reports (Bawono et al., 2026). Another challenge lies in information system integration. Financial, program performance, environmental, social, and governance data are often stored in disparate systems. This situation can lead to data duplication, reporting delays, and difficulties in linking financial information with program outcomes. The necessary strategy involves developing an information system capable of integrating financial and non-financial data within a unified reporting framework. Leveraging digital technology and integrated databases can streamline the processes of collecting, processing, monitoring, and presenting ESG information more efficiently (Loboda & Chabaniuk, 2026).

Beyond technical aspects, institutional commitment is a decisive factor for successful implementation. ESG-based sustainability accounting will not function optimally if viewed merely as an administrative obligation to produce supplementary reports. Its implementation must be integrated into policy planning, budgeting, execution, and evaluation. Government leadership needs to provide support through internal policies, clear role allocation, and continuous evaluation mechanisms (JarestaniPour, 2025). With such support, ESG information can serve not only for reporting purposes but also as a foundation for performance improvement and decision-making.

Strengthening strategies can also be implemented through the development of more targeted reporting standards. The government needs to establish ESG indicators characterized by clear definitions, consistent measurement methods, verifiable data sources, and regular reporting periods. These standards can serve as guidelines for organizational units to produce information that is both comparable and accountable. Simultaneously, the

standardization process must take public sector characteristics into account to ensure that the indicators truly reflect service delivery and development achievements, rather than merely replicating indicators used by business organizations (Cort & Esty, 2020).

Transparency is a crucial aspect of the strategy to strengthen ESG reporting. Collected information needs to be presented in a manner that is easily understood by the public and stakeholders. The government can link ESG indicators to program achievements and budget utilization, allowing the public to see the connection between resources employed and the benefits generated. Transparent reporting can also enhance public oversight and encourage the government to continuously improve its performance (Sumarni & Ramadhan, 2026). Thus, ESG can serve as an instrument to strengthen accountability while simultaneously boosting trust in government institutions.

Ultimately, the implementation of ESG-based sustainability accounting requires a phased and sustainable approach. The government can begin by selecting the most relevant priority indicators, improving data quality, enhancing staff competence, and gradually developing information systems. Once the foundational system is established, the scope of indicators can be expanded in line with organizational needs and capacity. This approach enables a realistic implementation of ESG without overburdening the organization with overly complex reporting demands during the initial stages (Eriswanto et al., 2026).

Consequently, the challenges of implementing ESG-based sustainability accounting extend beyond technical reporting issues to encompass human resource readiness, data quality, information systems, indicator standardization, and institutional commitment. A strategy that combines the strengthening of standards, competence building, technology integration, data validation, and reporting transparency can assist the government in establishing a more measurable and credible ESG system. When implemented consistently, ESG-based sustainability accounting can strengthen the quality of government reporting, support informed decision-making, enhance public accountability, and foster more sustainable governance.

CONCLUSION

Sustainability accounting plays a strategic role in expanding public sector reporting systems beyond a dominant focus on financial information toward reporting that encompasses economic, social, environmental, and governance dimensions. Literature reviews indicate that integrating Environmental, Social,

and Governance (ESG) metrics can provide a more comprehensive picture of the performance and impact of government policies. The environmental dimension helps measure resource management and ecological impacts; the social dimension provides information on policy benefits and the quality of public services; and the governance dimension strengthens transparency, accountability, control, and integrity in government administration. Such integration supports more informed decision-making and reinforces the link between public resource management and the achievement of sustainable development.

However, the implementation of ESG-based sustainability accounting faces challenges, including a lack of standardized indicators, limitations in data quality and availability, human resource competency issues, and suboptimal information system integration. Therefore, it is necessary to strengthen ESG indicator standards relevant to the public sector, enhance the capacity of government personnel, develop integrated information systems, and establish consistent data collection and verification mechanisms. A phased and sustained implementation approach can assist the government in producing reports that are more measurable, transparent, and accountable. Consequently, ESG-based sustainability accounting serves not merely as a reporting instrument but also as a strategic component in improving governance quality, public accountability, and the attainment of sustainable development goals.

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