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Public Financial Management for Sustainable Development Goals: Challenges, Experiences, and Perspectives

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ABSTRACT

The special issue critically explores how public sector financial management can support the achievement of sustainable development and how it can act in the service of the Sustainable Development Goals (SDGs). It aims to encourage further research in the field, while also drawing on findings from the eight papers included, which touch on important areas of research in the nexus between public financial management and the SDGs and specifically: (1) *Reporting on SDGs*: This is an area that deserves further attention, even moving beyond the theories already adopted to investigate the topic. (2) *Embedding sustainability into operations*: Sustainable development requires the adoption of methods and tools that can enhance sustainability-related action at the public sector entity level. (3) *SDGs and calculative practices*: The use of calculative practices in SDGs reporting can help to take a meaningful step from a symbolic to a substantive approach to sustainability, but the unintended consequences of performativity in promoting sustainable development need to be further investigated. (4) *Environmental reporting and SDGs*: While environmental reporting is a dominant theme in sustainable development, further research on climate change and environmental disclosure in the public sector is required. In addition, the special issue draws attention to some further dimensions: the governance for SDGs achievement, the assurance of SDGs reporting, and the creation of citizen-driven demand for reporting on SDGs achievement in a digital environment.

1 | Introduction

Sustainable development is the new global challenge that humanity faces. Climate change, intergenerational equity, social inequalities, biodiversity preservation, and sound governance are only a few topics that ask for immediate action for sustaining ubiquitous prosperity and progress. While sustainability ambitions are equally important for both the private and the public sectors, their achievement follows rather different trajectories. In the public sector, the sustainable development challenge calls for the active role and the partnership of a large group of stakeholders, including public sector authorities, institutions, and managers in designing sound policies, strategies, programs, and actions (Bebbington and Unerman 2018; Kaur and Lodhia 2019). These heterogenous actors are expected to shape institutional arrangements for the creation of a shared vision; to prepare plans to support common action undertaken by governments, civil society, and businesses; and to invest in the development of digital platforms to enhance accountability and citizen engagement (Agostino, Saliterer, and Steccolini 2021).

By approaching the sustainability riddle through an accounting lens in the private sector, it can be observed that the IFRS (International Financial Reporting Standards), through the Sustainability Standards S1 and S2, the European Union (EU) taxonomy that classifies environmentally sustainable economic activities and the new Corporate Sustainability Reporting Directive (CSRD) place sustainability-related reporting at the same level of importance as financial reporting and ask companies to be transparent and accountable toward a plethora of factors related to their interaction with the environment and the people, as well as their internal processes. Moreover, this interaction moves beyond "outside in" considerations to "inside out" impact assessments. These recent actions follow existing voluntary sustainability reporting schemes, such as Global Reporting Initiative (GRI). In the public sector, there are also recent movements, and until the International Public Sector Accounting Standards Board (IPSASB) issues the highly anticipated standard for sustainability reporting focusing on climate-related information in the public sector, the closest to a standard for sustainability reporting can be found in the Sustainable Development Goals (SDGs).

The SDGs correspond to 17 goals, established in 2015 by the United Nations (UN) to eradicate poverty, protect the planet, and ensure prosperity for all. Each goal has specific targets to be achieved over a 15-year period as part of Agenda 2030. Agenda 2030 and SDGs are the continuation of the efforts already started by the UN with the eight Millennium Goals subscribed in 2000, which was a blueprint agreed by all the world's countries and all the world's leading development institutions to address the needs of the world's poorest.

In 2018, the Global SDGs Indicators Database was launched (https://unstats.un.org/sdgs/dataportal), featuring country-level data, as well as global and regional aggregate data compiled through the UN System and other international organizations. Governments are progressively incorporating the SDGs into their agendas and publishing Voluntary National Reviews (VLRs) in the UN portal (https://hlpf.un.org/vnrs). In parallel, the EU has developed a set of EU SDG indicators to focus on monitoring EU policies to facilitate the coordination of SDG-related policies at both EU and member state levels. EU indicators, contrary to original SDGs indicators, are only quantitative (Eurostat 2023). Moreover, both international organizations (EC, 2018; OECD 2020) and professional organizations (e.g., AICPA-CIMA 2021) have used SDGs as a cornerstone to set up guidelines for localizing SDGs. Additionally, several governments at the subnational level also issue VLRs and publish them in the UN portal (https://sdgs.un.org/topics/voluntary-local-reviews). These reviews are crucial for tracking progress toward the SDGs and identifying areas for improvement.

The wide array of challenges deriving from the 2030 Agenda require the contribution of public financial management under multiple perspectives as well as multi-disciplinary research (Bebbington and Unerman 2020; Jacobs and Cuganesan 2014). Public sector accounting scholars have recently started studying the interplay and the integration of public financial management systems and SDGs (Abhayawansa et al. 2021; Bisogno et al. 2023; Cohen, Manes-Rossi, and Brusca 2023; Deslatte and Stokan 2020; Guarini, Mori, and Zuffada 2022) and call for research to explore how public financial management can support the achievement of sustainable development.

This special issue includes eight papers that touch upon different important research areas that exist in the nexus of public financial management and SDGs, which are introduced in the following paragraphs. Afterward, this editorial draws attention to some further dimensions that may attract the interest of researchers in the future.

2 | SDGs and Reporting

SDGs reporting is a research area that has attracted interest so far especially in local governments (LGs; Benito, Guillamón, and Ríos 2023; Cohen, Manes-Rossi, and Brusca 2023). Research based evidence shows that reporting on SDGs may be affected by the entity's characteristics. In a sample of LGs in Latin America, the education level, the legislation quality, the political corruption, the population size, and the unemployment seem to affect the level of SDGs disclosure (Guerrero-Gómez, Navarro-Galera, and Ortiz-Rodríguez 2021).

The article of Ehalaiye et al. (2024) in this issue investigates the climate-related disclosure practices of six container seaports in New Zealand. The study primarily assesses these practices in the context of the Task Force on Climate-related Financial Disclosures (TCFD) recommendations, focusing on the seaports' voluntary reporting.

Building on a combination of stakeholder and legitimacy theories, the authors analyze how seaports, as hybrid entities (partially publicly owned but also commercially driven), face complex demands from market-based and public accountability perspectives which ask for a balance between the competing demands of their stakeholders and legitimacy attainment through climate action.

The article highlights New Zealand container seaports' evolving but limited climate disclosure practices and identifies that the key factors motivating climate-related disclosures include financial considerations (e.g., green bonds), stakeholder and community expectations, legitimacy concerns, and the need to prepare for upcoming regulatory mandates in New Zealand.

Mol, van Schie, and Budding (2024) in this issue provide a comprehensive overview of the existing literature on sustainability reporting (SR) by LGs which aims to explore the reasons behind SR adoption and the factors that influence its implementation. The paper systematically examines the drivers of sustainability reporting in LGs, emphasizing the need for a multi-theoretical approach and recognizing the influence of various contingency factors.

Four dominant theories explain sustainability reporting: stakeholder theory, accountability theory, legitimacy theory, and institutional theory. These theories often coexist or have causal/conditional relationships, indicating the complexity of sustainability reporting in LGs. Moreover, organizational, political, institutional, and socioeconomic and sociodemographic variables incentivize or disincentivize SR in LGs.

The paper highlights the need to investigate more in depth the role of external stakeholders in shaping SR practices, to further explore the role of contingency factors, and to develop innovative models for measuring sustainable development through performance indicators, while offering recommendations for improving SR practices.

3 | Embedding Sustainability Into Operations

Reporting on sustainability reflects the output and the outcome of sustainability-enhancing actions at the public sector entity level. Sustainability in this sense is promoted by the use of sustainability supporting methods and tools such as sustainable public procurement, green budgeting, and gender budgeting.

In this issue, Lagström and Ek Österberg (2024) focus on sustainable public procurement (SPP), as a policy tool for achieving the SDGs through leveraging the purchasing power of public administrations to support sustainability, adding sustainability aspects to fundamental organizational economic criteria in procurement operations. Using the concept of regulatory conversations and analyzing policy documents, referral responses, and media material, the paper studies how sustainability is linked to procurement, contributing to the ongoing debate about how sustainability procurement should be implemented. The authors apply the analysis to the case of Sweden, a context of special interest because sustainable procurement is an option but not an obligation and local procurement organizations have to decide about how to implement this possibility contained in procurement laws but without concretion details, and how regulatory conversations take place around the interpretation of the law and how to apply it in practice.

The paper analyzes regulatory conversations during a 10-year period aiming at understanding how sustainable procurement is made attractive through language, who has participated and what the conversations are about, under the base that conversations shape the interpretive frameworks and conditions for action and are constitutive of how sustainable procurement practices take shape. The authors evidence that a rhetoric has been created about the need to support sustainability through the purchasing power and call to action in the discourse, with a new and growing community evolved in the conversations. Furthermore, they witness a shift from a legal to a strategic discourse, with consensus about the need that public procurement be strategic to achieve the sustainability perspective. However, less consensus is found about how SPP must be operationalized or implemented and further research on conversations on practices of procurement in place is suggested, as well as international comparative studies.

Studies in the European context show that there is still limited integration of SDGs in the planning and budgeting systems of LGs (Guarini, Mori, and Zuffada 2022), possibly due to a lack of deployment of policy tools associated with sustainable development, while there is evidence that LGs are making considerable efforts to implement the SDGs and address sustainable development without threatening their own financial conditions (Benito, Guillamón, and Ríos 2023).

The need to carefully plan and execute sustainability related projects can be assisted by management accounting and reporting tools (Caruana and Dabbicco 2022; Cohen 2022). Further challenges for public financial management emerge from the need to engage citizens in building inclusive communities.

Understanding how sustainability considerations pertain everyday accounting and management activities in Finnish LGs is the focus of the study of Sinervo et al. (2024) in this issue. The authors use an institutional work perspective analyzed under its technical, political, and cultural types, to investigate how the actors at three different LG levels, namely field, organizational, and suborganizational levels, cultivate sustainability in accounting and management. The study concludes that to fully institutionalize sustainability in LGs, SDGs should not remain separate and disconnected from real-life management; on the contrary, SDGs need to be integrated into accounting practices, and the accounting–management nexus should be strengthened. Facilitators to this process are the composition of a shared meaning of sustainability among actors as well as collective efforts.

The article of Alhanaya, Belal, and Gebreiter (2024) focuses on the attitude of higher education institutions toward the SDGs. In particular, it investigates both the reasons behind the decision to implement the SDGs and the process of adaptation to the local context.

Building on the translation theory, the authors conduct an in-depth qualitative case study about a private university in Saudi Arabia and collect data from several sources.

The research shows that the most important driver for the decision to implement the SDGs is the aspiration to improve the university's position in a quite relevant international ranking, so as to benefit from the competitive advantage this ensures.

However, the specificities of Saudi Arabia require some adaptation of the SDGs, so as to avoid a clash with local conditions. This flexibility can be seen as gaming or manipulation and may therefore be criticized; at the same time, it offers the opportunity to adopt the SDGs, adjusting their transnational framework to the political, social, and institutional reality of the relevant context.

4 | SDGs and Calculative Practices

The idea of integrating financial reporting with specific measures connected to the Agenda 2030 has also been promoted in an attempt to move from a symbolic to a more substantive reporting on sustainability issues (Manes-Rossi and Nicolò 2022). SDGs reporting has been suggested as a tool to produce forward-looking information that can support decision-making and policy-making (Caruana and Dabbicco 2022). In the same realm, Cohen, Manes-Rossi, and Brusca (2023) suggest the adoption of accrual accounting and cost accounting systems connected with SDGs, which can be useful for introducing calculative practices and supporting the preparation of both budgets and reports to promote and monitor the achievement of the goals.

However, the use of calculative practices may also have adverse effects. Ferreira Soares and Busanelli de Aquino (2024) in this issue approach the effects of the use of calculative practices (e.g., indexes combined with rankings, graphs, and world maps) on the enactment and the diffusion of SDGs. They analyze the documents produced by the meetings and conferences in two annual Conferences of the Parties of the United Nations for the period 2020–2023 through the prism of performativity and counter-performativity of accounting, and they focus on three examples of indexes: (i) individual and family displacement, (ii) child deprivation, and (iii) general social vulnerability. Their analysis provides evidence that three features of calculative practices (i.e., standardization of populations, oversimplification of reality, and use of data at a high level of abstraction) can perform social exclusion. The authors warn about the unintended effects of performativity in fostering the sustainability agenda and the importance of flagging the limitations of calculative practices by challenging the indexes and their assumptions at global accountability fora.

5 | SDGs and Environmental Reporting

Sustainability is more commonly approached through a climate change and environmental lens (Barron et al. 2023). A number of SDGs are related to the environment—especially the ones labelled under the P for Plant. Thus, environmental reporting and SDGs are closely related as it has already been evidenced in auditing related issues (Hay and Cordery 2021).

The paper of Cappellieri et al. (2024) in this issue contains a structured literature review of environmental reporting (ER) in the public sector, which can be also considered a tool to achieve SDGs, especially those related with the environment. The analysis identifies three areas of research: climate change and carbon emission disclosure, biodiversity disclosure and ER, and disclosure from a general perspective. The main focus of the literature is on LGs and with growing attention to environmental information provided on webpages and social media, while only a few studies analyze a specific report for environmental issues. With respect to the methodology used, most of the papers use content analysis and historical analysis, on occasions adopting GRI guidelines and in others without a specific framework of reference. In the analysis of theoretical frameworks used, legitimacy and institutional theories are predominant, but there are several papers that do not have reference to theories.

The authors highlight that research about reporting on SDGs related to the environment in public organizations is still limited, and there is room for studies and papers on the topic. Among the areas for future research, the paper highlights carbon emission reporting, and the factors that can determine it, comparing national practices, or biodiversity information and stakeholder understanding and engagement. The authors also call for the development of a unique reporting framework to enhance comparability among environmental reports and harmonization of standards, framework, and guidelines in public sector ogranizations.

The paper of Edgar and Stewart (2024) in this issue compares Norway and the United Kingdom by investigating how their central governments make sense of climate change when preparing their annual reports. The differences in sensemaking are interesting per se, but also because they lead to potentially diverging accountabilities. The authors adopt a comparative case study design in which sensemaking and accountability are the theoretical lens used. With their thematic analysis, they find that the central government in Norway makes sense of climate change as a global problem. This implies referring to international agreements, and engaging in coordinated actions with shared responsibility and accountability. On the other hand, the UK central government has a different attitude and understands climate change as a problem for individual departments, which are accountable to national guidelines. Thus, the fact that the context creates differences in sensemaking influences central government's accountability for climate change. However, a shared understanding is missing, which prevents the construction of reality and discourages actions to mitigate climate change.

6 | The Way Ahead

SDGs are challenging for public financial management, and more specifically for public sector accounting. By concluding this editorial, we would like to stress the focus on three dimensions that require attention both from research and practice: the governance for SDGs achievement, the assurance of SDGs reporting, and the creation of citizen-driven demand for reporting on SDGs information.

7 | Governance for the SDGs

A crucial factor related to the achievement of the goals is governance. Governance demands the creation of mechanisms and tools supporting coordination and trust with the wide range of actors. Strong governance structures, in combination with appropriate accountability, are deemed essential for the national implementation of SDGs (Abhayawansa, Adams, and Neesham 2021; Lauwo, Azure, and Hopper 2022). SDG 17, partnership for the goals, is focused on this very important dimension. Meta-governance, which implies creating governance mechanisms at the national level able to foster participation, empowerment, and engagement of less powerful stakeholders, including those that do not have a voice in policy decisions (Gjaltema, Biesbroek, and Termeer 2020; Lauwo, Azure, and Hopper 2022), has been recently suggested as a governance structure to achieve SDGs. Even if meta-governance can be potentially exercised by any actor that has resources and power to influence activities undertaken by other actors on the same matter (Sørensen 2006), recent research shows that public actors (e.g., governments) play a pivotal role in leading meta-governance actions (Gjaltema, Biesbroek, and Termeer 2020), and in particular, collaboration between different actors is required.

Therefore, it would be beneficial to analyze how governments can enhance partnerships and to what extent the information generated by public sector financial management systems would facilitate the achievement of the other goals within a meta-governance structure for the SDGs.

8 | SDGs and Auditing

A very recent strand of research is investigating the role of public sector auditors and Supreme Audit Institutions (SAIs) in supporting sound accountability of policies and actions on SDGs (Brusca et al. 2024) and how audit can support SDGs achievement (Cordery, Arora, and Manochin 2023). Accountability is one of the main governance challenges of SDGs implementation (Bowen et al. 2017), and the provision of SDGs performance measurements through independent audit is related to accountability

(Abhayawansa, Adams, and Neesham 2021). More specifically, provision of audited information on environmental issues, especially against SDGs, is important for public organizations that are responsible for their achievement (Hay and Cordery 2021). SAIs have a prominent role in conducting environmental audits and in assessing progress toward the SDGs (Cordery and Hay 2022).

A large number of SAIs audited the preparedness of governments for implementing the SDGs trying to promote accountability but also to support them in the process (Guillán Montero and Le Blanc 2019). Empirical studies however flag issues that need special attention. Having the India's SAI as an example, Cordery, Arora, and Manochin (2023) provide evidence on the proactive role of SAIs in holding a government to account in relation to the promises made on SDG achievement. However, the role of auditors of SDGs assessment may also have political implications. Audit opinions issued by Ghana's SAI on SDGs implementation have been interpreted as an invasion into the political domain (Tetteh, Agyenim-Boateng, and Simpson 2023). In order to facilitate the process, INTOSAI has created a separate legal entity named INTOSAI Development Initiative (IDI) to support SAIs in strengthening their performance and capacities in conducting high-quality audits of SDGs which has issued the IDI's SDGs audit model for this purpose (INTOSAI IDI 2020). More studies on assurance matters on SDGs reporting are needed to also assist practitioners and SAIs in effectively dealing with sustainability issues.

9 | Citizen-Driven Demand for SDGs Achievement in a Digital Environment

The motto of UN regarding SDGs is "leave no one behind." The achievement of SDGs is related to the sustainable future for all the living creatures on the planet and the planet itself. Educating citizens to demand that their country or their LG excels in the achievement of SDGs targets can eventually create a virtuous cycle. Citizens will be willing to participate in SDGs-related activities and projects, contribute, and co-produce services that aim at sustainability goals attainment (Manes-Rossi et al. 2024). The use of IT is crucial in this endeavor, and user-friendly databases have already been developed for this purpose. The importance of new technologies in the service of SDGs is a current issue under study (Kuruppu, Dissanyake, and De Villiers 2024). The European Union has created a portal where the achievements of all EU countries on the EU SDGs are presented in a user-friendly visual way (https://ec.europa.eu/eurostat/cache/visualisations/sdgs/index.html). The Organisation for Economic Co-operation and Development (OECD) (https://www.oecd.org/en/topics/measuring-distance-to-sdgs.html) and the OurWorldinData (https://ourworldindata.org/sdgs) have created relevant portals. Despite the shortcoming that the calculative practices may create, as discussed by Ferreira Soares and Busanelli de Aquino (2024) in this special issue, these IT-enhanced tools would empower the feeling of SDGs ownership by citizens and other stakeholders. Our role as public sector accounting researchers could be, with the assistance of other colleagues from environmental and social related disciplines within a multidisciplinary approach, to develop reports, metrics, and targets that provide relevant and useful information to stakeholders that could also include cost and benefit information. SDGs are resource-demanding, and managing resources, financial and non-financial, should be part of the sustainability discussion, which can also be supported by the digital ecosystem of governments and public administrations. In fact, the way digitalization can support SDGs achievement is also an interesting area for future research.

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Sandra Cohen is an Editorial Board member of *Financial Accountability & Management* and a co-author of this article. To minimize bias, she was excluded from all editorial decision-making related to the acceptance of this article for publication. The other authors declare no conflicts of interest.

Data Availability Statement

Data sharing is not applicable to this article as no new data were created or analyzed in this study.

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