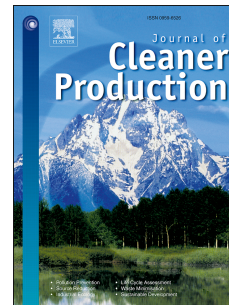


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The State of SDGs and Sustainability Practices of Public Sector Entities: Evidence from under-investigated Context

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## **The State of SDGs and Sustainability Practices of Public Sector Entities: Evidence from under-investigated Context**

### **Abstract**

The role of public sector entities is considered significant to achieving the global agenda of SDGs by 2030. Therefore, the purpose of this study to evaluate the state of SDGs and sustainability practices of public sector entities in Nigeria. To achieve the study's objective, we use survey method to get first-hand information from relevant practitioners in the field of sustainability in the public sector entities in Nigeria. The study obtained information from 251 respondents from 20 public sector entities from 10 different sectors. Also, to further extract information on the state of SDGs and sustainability practices of public sector entities in Nigeria, we desk examine the Voluntary National Review (VNR) reports on SDGs and sustainability issues for years 2017 and 2020 respectively. The findings show there is a growing interest in the public sector organizations towards SDGs and sustainability among practitioners and policy makers. Also, the findings reveal that lack of tools and standardizing procedure is the biggest challenge encountered in tracking and measuring sustainability and SDGs issues. There are three major implications observed from the findings. First, there is need for public-private partnership in advancing sustainability agenda especially in developing economics. Second, international standard-setters should endeavor to issue a global framework to standardize SDGs and sustainability reporting process. Third, the theoretical validation of stakeholder theory perfectly fits in with SDGs and sustainability practices which represents the interest of stakeholders.

**Keywords:** Agenda 2030, public sector entities, stakeholder theory, sustainability practices, SDGs, Nigeria

### **1. Introduction**

The studies on sustainable development goals (SDGs) and sustainability practices in Nigeria have focused exclusively on the private organizations while neglecting the public sector entities (Liao et al., 2016; Alshbili et al., 2019; Maroun, 2019). To ensure inclusivity in transformational initiatives for sustainable economy, the role of public sector entities becomes important and crucial. Practitioners and Non-Governmental Organizations (NGOs) have decried low and non-existence of academic research on sustainability practices of public institutions in Sub-Saharan Africa especially in Nigeria (Financial Reporting Council of Nigeria (FRCN), 2022, World Business Council for Sustainable Development (WBSCD), 2022). The study of Kaur and Lodhia (2019) emphasized the important role public sector entities play in the pursuit of SDGs and sustainability practices. Also, recent literature continue to receive attention due to the evolving

issues relating to sustainability especially the contribution from the public sector entities (Martínez-Ferrero and García-Sánchez, 2017; Sethi et al., 2017; Lauwo et al., 2022).

The concept of sustainability reporting is about meeting stakeholders' needs especially on issues relating to Economic, Social and Governance (ESG) matters and how ESG affect business environment. The sustainability of the planet is a growing concern for academics, scientists, governments, and citizens, and the 17 SDGs created by the United Nations clearly outline the primary areas that need to be urgently addressed. Businesses and government institutions must commit to achieving these goals, and one crucial aspect of their responsibility is to "communicate clearly about the results" (Ban Ki-Moon, UN Secretary General, emphasis added). Pressures from stakeholders and the demands for more non-financial information have increased rapidly in recent years, and public sector entities are expected to meet these demands. As suggested by Erin et al. (2022), the issue of sustainability in Africa should be taken serious due to high level of greenhouse gas emission, environmental degradation and climate change issues especially from the Nigerian perspective. In addition, the study of Wachira and Mathuva (2022) reiterated the need for public sector entities to commit to sustainability practices and disclosure issues relating to SDGs.

In response to Erin et al. (2022) and Wachira and Mathuva (2022) submission, it is important to examine and evaluate the state of SDGs and sustainability practices of public sector entities within the African setting with specific focus on Nigeria. This serves as a motivation to embark on this study and provide new contribution to the subject of SDGs and sustainability practices from the public sector perspective in an under-investigated context. Therefore, the important research question that emanate from the objective is to what extent do public sector entities show commitment to SDGs and sustainability practices in Nigeria?

Although there are few studies that have examined the role of accounting and governance towards SDGs and sustainability in Africa (Lauwo et al., 2022; Tauringana, 2021; Tilt et al., 2021), however, research on SDGs and sustainability in public sector entities have been less prominent. Also, other studies on SDGs in public sector focused more on other countries like United Kingdom (Sobkowiak, Cuckston and Thomson, 2020); Mexico (Vázquez-Maguirre, Portales and Velásquez-Bellido, 2018); Colombia (Tabares, 2021) while neglecting the African countries. The study of Sobkowiak et al. (2020) focused on how the UK government is enabling policy formulation in pursuit of SDG 15-Life on land. While the study of Tabares (2021) examines the contribution of

hybrid organizations towards SDGs in Colombia. These studies do not focus entirely on how public sector entities contribute to SDGs and sustainability practices. Therefore, it is important to examine the state of SDGs and sustainability practices from developing country perspective and how this study fills the gap in literature on sustainability from public sector perspective. Also, in recent times, there has been a call for more research in the area of non-financial reporting with more focus on public sector entities in Sub-Saharan Africa (Tilt, Qian, Kuruppu and and Dissanayake, 2021; Erin and Bamigboye, 2021; Wachira and Mathuva, 2022; Erin and Olojede, 2024). This study responds to these calls on the subject of SDGs and sustainability practices of public sector entities within the Nigerian context.

This study examines the state of SDGs and sustainability practices of twenty (20) public sector entities from ten (10) sectors in Nigeria. The contribution of this study stems from different perspectives. This paper contributes to the existing literature in the following ways: Firstly, this paper enhances the understanding of how public sector organizations manage sustainability issues, thereby enriching the literature on SDGs and sustainability practices of public sector entities. Secondly, the study helps to reveal the commitment of government institutions in driving SDGs and sustainability reporting practices within the public sector domain. Thirdly, this paper contributes to SDGs and sustainability reporting practices from public institutional settings and environment which has received less attention in Sub-Saharan Africa.

### *1.1 Institutional Environment- Nigeria*

The country “Nigeria” is in the Sub-Saharan African region which is predominately dominated by the Black Africans. The region is located at the West African region and has an estimated population of about two hundred million comprising of thirty six (36) independent states (Erin and Asiriwa, 2019). After the Rio Summit of 1990, the awareness on environment and sustainability gained prominence in Nigeria (Kuhn et al., 2015). A PwC Survey (2016) disclosed a significant increase in sustainability and environmental reporting in the private and corporate organizations. This is largely attributed to the increase in government regulations (PwC, 2016; Ambituuni et al., 2014). A number of listed companies use the reporting regulation of “comply or explain” approach. Arthur et al. (2017) observed that factors associated with increase in sustainability reporting in Nigeria are regulatory demands, firm size, public trust, industry and

international market demand. As highlighted by Hassan et al. (2020), SDGs and sustainability practices research needs to be explored within the public sector entities.

Nigeria is the most populous country in Africa and the seventh most populous in the world. With a population exceeding 200 million people, it represents a significant portion of the global population. Therefore, studying sustainability and SDGs in Nigeria offers insights into addressing the challenges of sustainable development in densely populated regions. Nigeria faces numerous development challenges, including poverty, inequality, inadequate infrastructure, healthcare disparities, and education gaps (Adegboye et al., 2022). Addressing these challenges is central to achieving the SDGs. Studying sustainability in Nigeria provides insights into innovative solutions and best practices for overcoming barriers to development in similar contexts worldwide. Overall, Nigeria's population size, economic significance, resource richness, development challenges, climate vulnerability, urbanization trends, governance dynamics, and cultural diversity make it a crucial context for studying sustainability and SDGs research.

Despite studies on sustainability and SDG practices in Nigeria (Erin and Bamigboye, 2021; Oyewo and Isa, 2017; Erin et al., 2021), there is a dearth of studies on public sector entities. Since public sector activities constitute almost 45% growth to the entire economic development of the country (Nwobu, 2015); it becomes imperative to evaluate the contribution public sector entities toward sustainability practices. It is believed that the role of public sector entities towards millennium development goals is less impactful (United Nations, 2015). Nigeria, as a developing country, can directly contribute to the achievement of these SDGs through sustainability and SDG initiatives.

The Nigerian Stock Exchange (NSE) in 2015 embarked on a project to integrate sustainability reporting for its listed companies, which led to the development of Sustainability Disclosure Guidelines (SDG) to be considered by these organizations when disclosing their annual report. It is also expected public entities counterparts provide annual reports on issues relating to sustainability and governance. In addition to Sustainability Disclosure Guidelines, the Nigerian government in 2017 instituted a National Framework for Sustainability Disclosure for public sector entities. Also, the Nigerian public sector entities are enjoined to comply with international best practices especially using Global Reporting Initiative (GRI) indicators. The National Framework for Sustainability Disclosure for public sector entities include a step-by-step process

for integrating sustainability/ESG into organization's reporting framework. This framework contains some core principles on sustainability and prescribed reporting requirements on sustainability performance for these entities.

### *1.2. Linking stakeholder theory to SDGs and Sustainability Practices*

Since no single theoretical theory to cover the range of sustainability practices (Marcuccio and Steccolini, 2005), we seek to make a contribution by engaging a stakeholder theory to facilitate the understanding of SDGs and sustainability practices in public sector entities. Freeman (1984) and Freeman et al. (2010) contend that stakeholders are individuals or groups who can affect or are affected by the achievement of an organization's purpose. In this way, while the focus under the stewardship approach is shareholders, the focus under the democratic approach is stakeholders. The idea behind the composition of the board of non-profit/public sector organizations with stakeholders is that since non-profit/public sector organizations are usually owned by social/public organizations, organizational legitimacy and accountability are more important than organizational efficiency or effectiveness. Organizations, especially public sector organizations, must be accepted by social role players outside the organization (Mansi et al., 2017). Accordingly, stakeholder theory argues that a successful organization is one that creates value for stakeholders. These stakeholders are an important part of the organization's external environment and can have a beneficial or negative impact on the organization. They can be a formal or informal group of people or organizations (Kaur and Lodhia, 2019). Thus, stakeholder theory seeks to manage the competing interests of different stakeholders while also meeting their requirements and expectations.

Stakeholder theory's fundamental premise is that management uses sustainability disclosure as a tool to give information to diverse stakeholders (employees, shareholders, investors, public authorities, NGOs). Deegan (2007) also claims that public sector entities attempt to obtain legitimacy from stakeholders by sharing information about their governance, social, and environmental practices. Therefore, SDGs and sustainability disclosure is seen as a way to handle or address the varied needs of the many stakeholders. An organization's ultimate goal is to show that it lives up to the expectations of its diverse stakeholders (Islam and Deegan, 2008). Following

the above discussion, it may be argued that stakeholder theory may be more applicable in public sector entities due to large stakeholders they are engaging with.

Stakeholder theory accentuates an organization's accountability and the rights of stakeholders (Fernando and Lawrence, 2014). SDGs and sustainability reporting practices aim to enhance accountability and stewardship (IIRC, 2021). Management is required by the stakeholder theory to report information to stakeholders. SDGs and sustainability recognize the importance of reporting on more than just the financial information and encourages a long-term sustainable orientation that will benefit corporations and stakeholders (De Villiers, Hsiao and Maroun, 2017; Morioka et al., 2017). Martínez-Ferrero and García-Sánchez (2017) confirm that sustainability information is a response to stakeholder pressure and that companies tend to be more proactive in their decision to provide for the needs of stakeholders. There is need to further contribute to the current debate on public sector governance and sustainability from African perspective. Hence, the need to examine the state of SDGs and sustainability practices of public sector entities in Nigeria.

## **2. Research Methods**

This aim of this study is to evaluate the state of SDGs and sustainability practices of public sector entities in Nigeria. This study is purely exploratory research using both the survey method and document analysis to achieve the objective of the study. The essence of the exploratory research is to help us to find out the various factors that contribute to the level of SDGs and sustainability practices in the Nigerian public sector entities. The quantitative aspect of the research is achieved using a survey method in line with prior studies (Steve and Fiona, 2015; Erin et al., 2024) while the documentary analysis explains the voluntary national reports (VNR) to further examine the state of SDG and sustainability of the public sector entities in Nigeria. The survey method is done through the use of structured questionnaire targeted at the public sector officers/staff which help to determine the current state of SDGs and sustainability practices in the Nigerian public sector.

The study centered on public sector entities (State-owned enterprises, SOEs) in Nigeria due to the significant role in driving economic development and societal progress. Their activities can have a more direct impact on national development goals compared to private companies,



especially in sectors like energy, transportation, healthcare, and education. SOEs are subject to government regulations and policies, making them more responsive to national sustainability initiatives and SDG targets. Hence, research on these entities can provide insights into how government policies are being implemented and their effectiveness in achieving sustainability goals. Since, SOEs often receive significant public funding and resources; analyzing their sustainability performance can help ensure efficient use of public resources and alignment with national development priorities, including SDGs.

The study focused on the ten (10) sectors in the Nigerian public service with the status of full or partial state-owned enterprises (See appendix 1). This study is centered on public sector entities in Nigeria because previous studies on SDGs and sustainability issues have focused primarily on the private sector entities in Nigeria (Erin and Bamigboye; 2021., Oyewo and Isa, 2017; Erin et al., 2022). We selected two (2) organizations from each sector making up a total of twenty (20) sampled public sector organizations. These organizations are either full or partial state-owned enterprises. The fully state-owned enterprises are entirely controlled and funded by the government. While the partially state-owned enterprises are hybrid organizations which have the status of both private and public organization (Adebayo and Ackers, 2022; Adebayo, 2023). The hybrid organizations have some degree of autonomy in certain areas of operation. However, irrespective of the status the organization, the Nigerian National Framework for Sustainability Disclosure is applicable to them. We purposively selected these entities because they have corporate structure that could aid the mechanism of SDGs and sustainability within their organizations. These twenty organizations became the target of the survey method used in this study. In total, 300 copies of questionnaire were administered to the 20 selected public entities through online survey. This makes it 15 copies of questionnaire sent per organization.

A survey questionnaire was developed in line with the objective in this paper. Thus, the survey questionnaire was used to confirm or refute the main theme in this study. This was a self-created questionnaire that was informed by the literature and other relevant studies (Williams, 2015). The questionnaire targeted purposively selected top officials in the public sector organizations. Questions were developed in English, using a combination of closed and open-ended questions to ensure that, in addition to producing a rich understanding of humanly constructed meaning (McKerchar, 2008). To ensure reliability of the test subjects, (i) we developed the questionnaire in

plain language, using close-ended questions (except for one follow-up open-ended question) to ensure that it may be easily and consistently replicated in other settings (McKerchar, 2008). (ii) We pretested the questionnaire with five respondents to ensure that responses captured what we intended without omissions (Sekaran and Bougie, 2016; Page and Meyer, 2000). (iii) To improve the response rate, questionnaires were administered electronically, and (iv) We ensured that the selected respondents have spent three years on his/her job roles.

As for the electronic questionnaire administration, a covering letter containing a hyperlink was sent directly via email to the company secretary of each organization, requesting that potential respondents (fifteen per organization) identified in the covering letter complete the survey. This link took respondents to the web-based online survey questionnaire manager (Survey Face). Respondents were briefed on the first screen and presented with background information. After reading the instructions for completing the questionnaire and being assured of anonymity and confidentiality, they were encouraged, asked, and not compelled to give their opinions in the form of responses to the questions posed. The researchers closed the survey when the 251th response was received after a 6-month period (July – December, 2022). The collected data was analyzed through a descriptive analysis using graphical representation.

### *2.1. Respondent's attrition and response rate*

The questionnaire were addressed to personnel in the level of director, finance lead, managers and other personnel who are in sustainability and governance unit of the organization. Also, questionnaire were sent to these personnel who has required knowledge on issues relating to sustainability and SDGs. Respondents were requested to complete the questionnaire by responding to the appropriate questions asked. Bearing in mind that the focus of the study was to evaluate the state of SDGs and sustainability practices of public sector entities. The questionnaire was sent to 300 people through dedicated emails, however, we got 251 response. The response rate was 82% which is quite encouraging though with repeated follow-ups on the respondents which contributed to the high response rate.

## **3. Empirical Results and Discussion**

This section sheds light on the answers provided to the research questions obtained from the respondents.

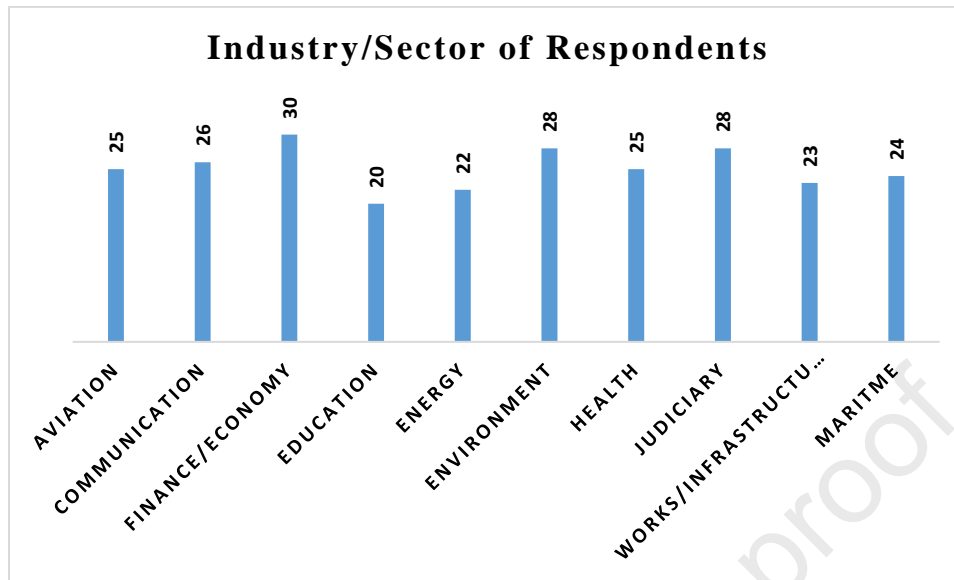
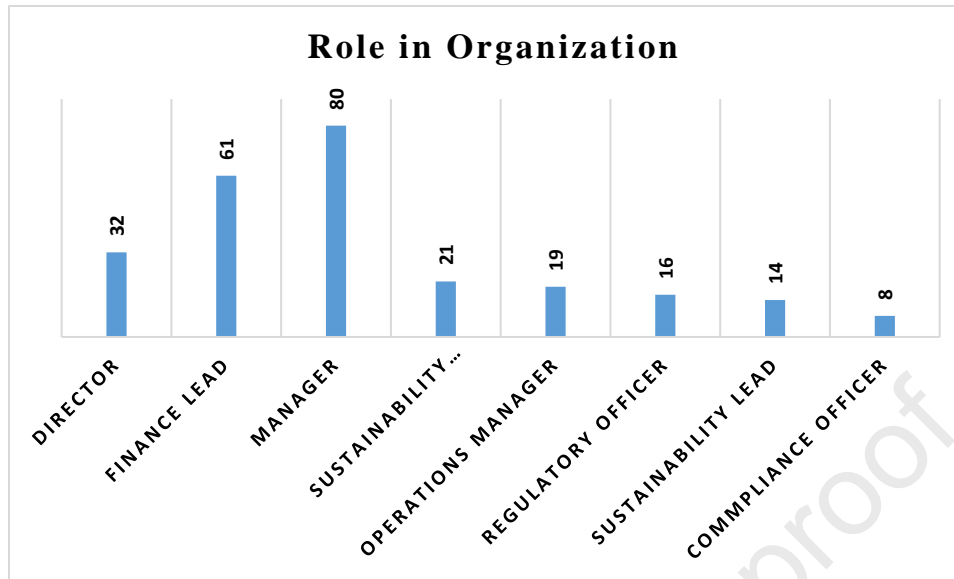
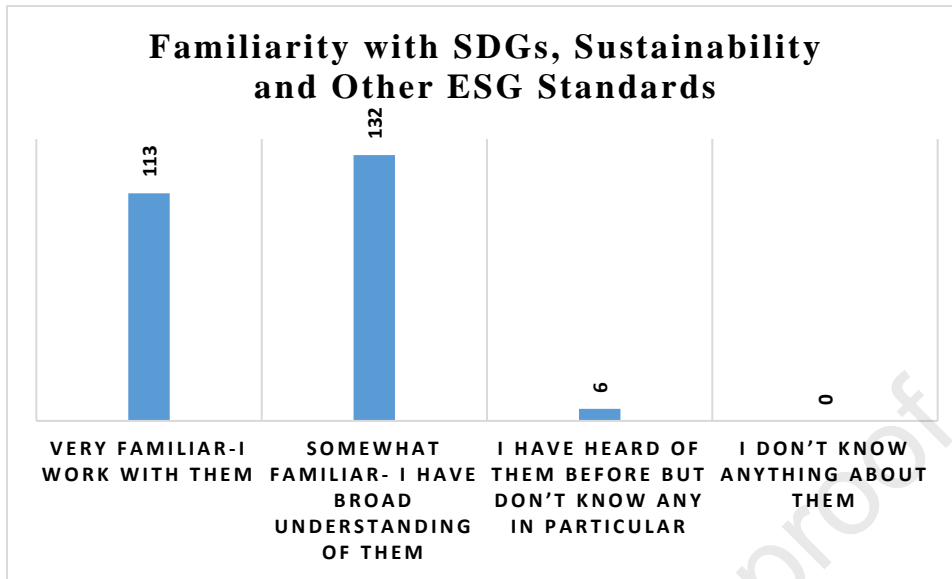
**Figure 1: Industry/sector of respondents**

Figure 1 explains the distribution of industry/sector the respondents work. The finance/economy sector has the highest respondent of 30. Followed by environment and judiciary sector with 28 respondents respectively. The lowest sector is the education sector with the 20 respondents. In overall, the response rate is quite encouraging. As stated in the methodology section, we targeted 30 respondents from each sector. We have 100% response from finance/economy sector while in the education sector, we had 67% response rate. Most studies (Beske et al., 2020; Nandiwardhana et al., 2020) found that commitment of financial sector to sustainability issues is more than other sector. This could be due to the fact that the financial industry operates under a more stringent rules and regulations (Ibrahim and Hanefah, 2016).

**Figure 2: Role in organization**

In Figure 2, we try to get information on the job role of the respondents; especially those that could have oversight functions on sustainability issues. The survey showed that 80 people are at the managers' cadre which represents 32% of the respondents. Large portion of these respondents are from finance sector, health sector and environmental sector. This implies most people that work on SDGs and sustainability issues are at managerial level. While 32% of the respondents are finance lead and 13% function at the directorate level. We have 8% of the respondents that work as sustainability analysts and 6% as sustainability leads.

Respondents also agreed to have sustainability policies and guidelines covering sustainability and SDGs activities in their organizations. The pronouncement of SDGs in 2016 has increased the need for countries to respond positively to sustainability issues if they are to maintain their legitimacy among their citizens. Therefore, it is expected for public institutions to have a guidelines bothering on sustainability issues. Having policies or guidelines may not translate into actionable sustainability drive, it could just be a mere administrative exercise. Studies have shown that entities with sustainability guidelines have significant influence on sustainability disclosures (Zheng and Zhang, 2016; Al-Shaer and Zaman, 2016; Erin and Barry, 2024).

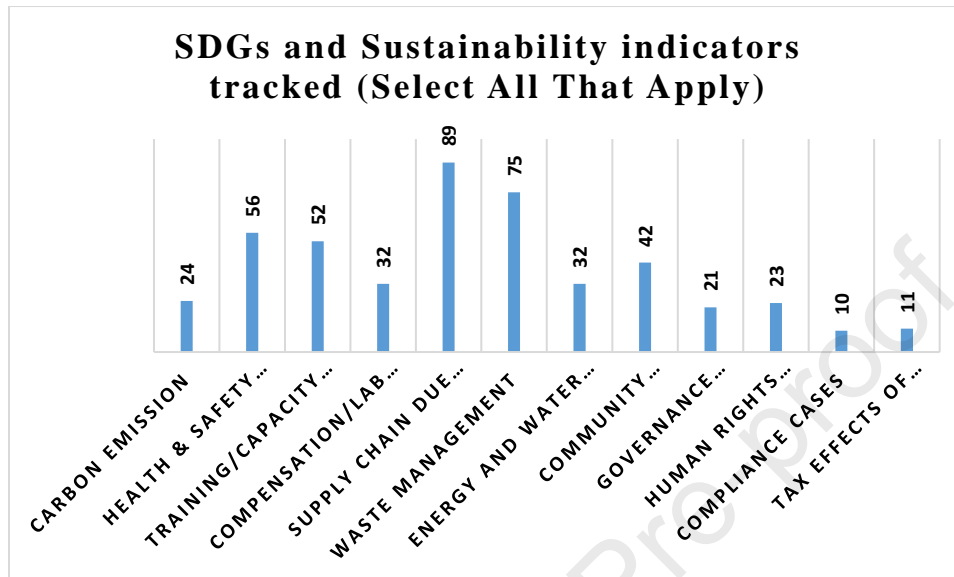
**Figure 3: Familiarity with SDGs, Sustainability and other ESG Standards**

The result of Figure 3 showed the number of respondents that are familiar with SDGs, Sustainability and other ESG Standards. The results showed that many of the respondents have adequate knowledge of sustainability standards. This implied that there have been adequate awareness and orientation about the SDGs among public sector entities in Nigeria. This is evidenced as 113 respondents which represents 45% of the total sample size are very familiar with all the standards and they actually work with them. In addition, 52% of the respondents of the respondents are familiar and have broad understanding of these standards, hence there is wide knowledge of these standards among entities in the public sector in Nigeria. Similar to result in Figure 2, large proportion of the respondents are from finance, environment, health, aviation sectors respectively.

This results show that majority of respondents have broad understanding of sustainability issues but could have difficulty in reporting them. This result of this study is consistent with the findings of (Bruton et al. 2015; Argento et al., 2019) which found that most stated-owned enterprises have the general knowledge of sustainability even though they make not possess the required expertise to prepare sustainability reports. The responses of the respondents show that their organization do have a sustainability unit or an officer in charge of sustainability matters. This result implies that public sector entities in Nigeria are effectively paying adequate attention

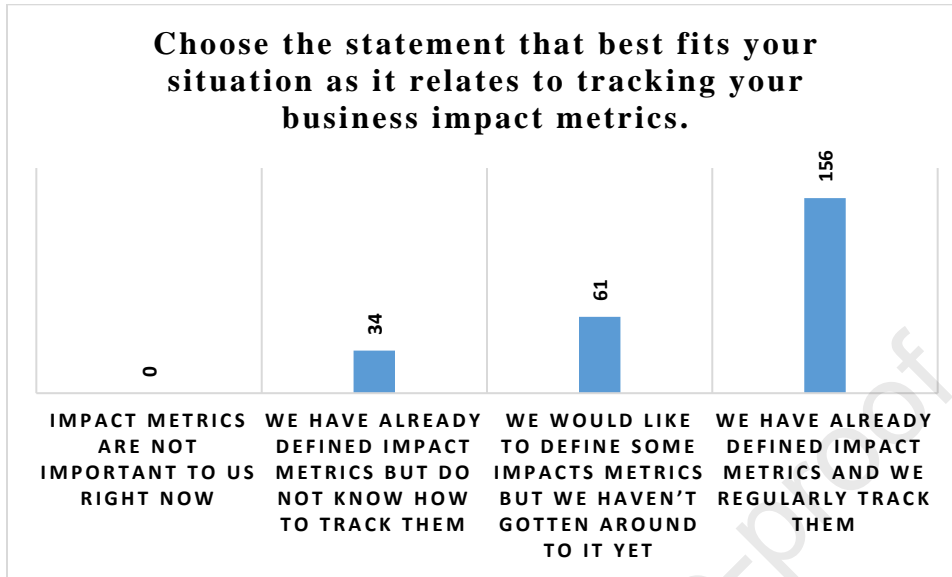
to SDG and sustainability issues. Because it is important for an office or officer to be in charge so that someone could be held accountable or responsible for sustainability activities.

**Figure 4: SDGs and Sustainability indicators tracked (Select all that apply)**



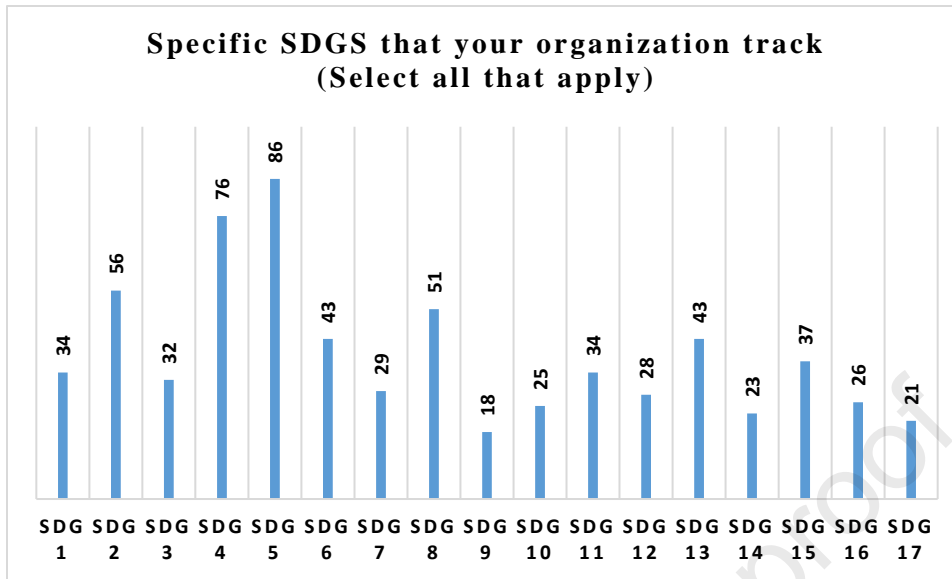
In Figure 4, 89 respondents indicated that supply chain due diligence is the most tracked sustainability issues. After this, is the waste management with 75 respondents, followed by health and safety issues with 56 respondents. The responses are expected especially for a public sector entities that have various clients in their supply chain process. Most public sector entities have a procurement and due diligence policies on how to deal with suppliers and clients. So, the supply chain diligence being the highest attest to the fact the public institutions place more priorities on supply chain process than other sustainability indicators or targets. Some studies on SDG reporting believe that organizations should focus on key or specific SDG that relates to their operations (Dienes et al., 2016; Bryan, 2021; Erin and Bamigboye, 2021).

**Figure 5: Choose the statement that best fits your situation as it relates to tracking your business impact metrics.**



The Figure 5 findings showed that all the entities in the public sector understand and know the importance of metrics that can be used to track their business impact. This is evidenced as 156 people which represents 62% of the total respondents opined that the organization already have a defined impart metric which they also regularly track. This is followed closely by 24% of the respondents that stated, they would like to define some impact metrics but they are yet to get around them. While 34 respondents show that their organization have a defined impact metric do not know how to track them.

Tracking of sustainability issues is one of the most significant aspect in reporting sustainability issues both at the organizational and individual levels. The above results show that Nigerian public sector entities are not doing badly in terms of measuring and tracking of sustainability issues.

**Figure 6: Specific SDGs that your organization track (Select all that apply)**

The result in Figure 6 showed the specific SDGs that the sampled organizations track. 86 respondents specified that SDG 5 (Gender Equality) is the most tracked SDGs among public sector entities in Nigeria. This is because of the clamor for involvement of female on the board of all organizations, the next most tracked is SDG 4 (Quality Education). This is as a result of the fact that organizations are expected to disclose in the financial/annual reports, how they have supported education in the form of corporate social responsibilities. SDG 2 (zero hunger) was the next specific SDG tracked by the public entities in Nigeria. The aim of this SDG is to ensure that hunger ends, food security is achieved and promotion of important nutrition and suitable agriculture. The least tracked SDG among the companies is industry, innovations and infrastructure, which is SDG 9, the result, opined that since the research work is on public sector, it is presumed that government has not mobilized sufficient finance for ensuring sustainability and resilient infrastructure.

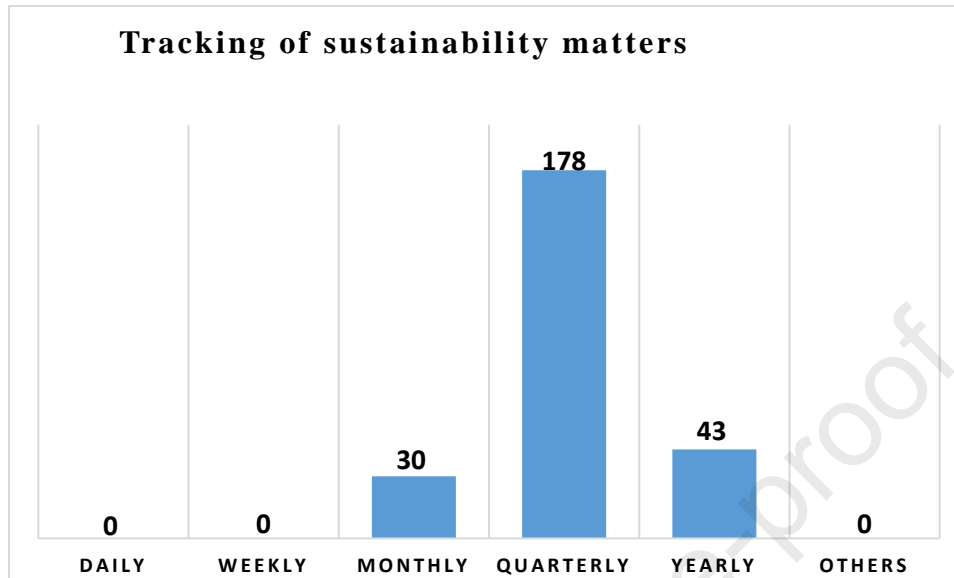
At industry level, we have sectors that tracked multiple SDGs based on the respondents' remarks. For instance, the entities in the health sector traced mostly SDGs 1, 3, 4, 5 and 9. Followed by the entities in the finance/economy sector which tracked SDGs 1, 4, 5 and 17. The education sector have the least tracked SDGs of SDG 1 and SDG 4.



**Figure 7: Reporting framework used by your organization to measure sustainability practices**



Figure 7 shows the reporting framework the organization use to measure sustainability practices. The result showed that larger percentage (62%) use the Global Reporting Initiative, it is expected because GRI has been widely used in measuring sustainability and other non-financial reporting practices. While none of the sampled firms adopted Sustainability Accounting Standards Board framework (ISSB). However, 43 respondents which represent 17% used Climate Disclosure Standard Board framework to measure sustainability practices. Lastly, 52 people selected "others" as the reporting framework. The "others" could include national reporting framework like the Nigerian National Framework for SDGs which was instituted in 2017. At industry level, sectors like health, maritime, energy and finance have the highest number of respondents that indicated the use of GRI framework to measure sustainability practices.

**Figure 8: Tracking of sustainability matters**

In Figure 8, most people indicated that their organizations track and measure sustainability issues on a quarterly basis. It reveals the frequency of how the organization measure and tracks sustainability matters. The result shows that organizations track their sustainability matters on monthly, quarterly and yearly basis. One hundred and seventy eight (178) people selected quarterly, which imply that the 71% of the organizations measure and track sustainability matters quarterly, monthly tracking was selected by 30. While, 43 people selected tracking of sustainability matters on a yearly basis. The result showed that none of the sampled organizations track and monitor the sustainability daily and weekly. At individual/functional level, most of those that reportedly track sustainability matters on a quarterly basis are finance lead, managers, sustainability analysts, and sustainability lead.

**Figure 9: Biggest challenges related to tracking and reporting SDGs and Sustainability practices faced by your organization (Select all that apply)**

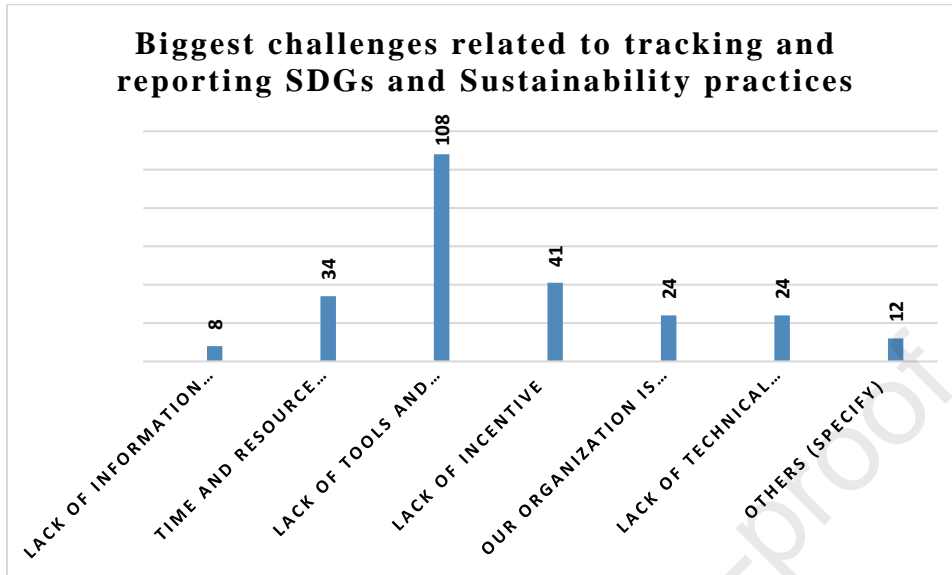


Figure 9 was used to find out the challenges faced by the organization in tracking and reporting SDGs and sustainability practices in public sector entities. The result showed that the biggest challenge faced by the organization is lack of tools and standardized procedures, followed by lack of incentive, time and resource constraints. This result implies that lack of standardization is one of the biggest challenge in non-financial reporting practices. This is consistent with the study of Erin et al. (2022) which found that the greatest challenge in SDG reporting is lack of standardized procedures. Majority of the respondents that believed the lack of tools and standardizing procedures were sustainability analysts, finance lead, managers and sustainability lead. It is expected since these officers are most times assigned the responsibility to track sustainability issues in their organizations.

### *3.1. Additional Analysis- Voluntary National Review (VNR) Report on SDGs and Sustainability Practices in the Nigerian Public Sector*

In order to have a rich and robust findings on the state of SDGs and sustainability practices of public sector entities in Nigeria. It is important to examine documentary analysis of how those charged with public governance report how government institutions have contributed to SDGs and sustainability issues in Nigeria. Voluntary National Review (VNR) is a periodic report prepared

to assess the progress made on UN 2030 Agenda and other sustainability issues. The VNR report is also termed the “public sector SDG report.” Since the inception of SDGs in 2016, Nigeria has issued two VNR reports, first in 2017 and second in 2020. The preparation of the VNR reports is under the office of the “Senior Special Assistant to the President on SDGs” in collaboration with other public sector organizations. The Senior Special Assistant on the SDGs (SSAP-SDGs) is given the full mandate of coordinating the SDGs-related interventions; tracking of national progress; reporting on performance as well as managing the operational processes for sustainability results.

In other to support the results of the survey conducted on the 20 public sectors entities, it is important to examine the VNR to buttress the findings obtained from the survey results. VNR is a compilation of SDG activities of these public sector entities and how they have performed over time based on specific SDGs identified by each entity.

**Table 1: VNR - Analysis of 2017 and 2020 Reports**

SDG	Description	2017 (%) increase)	2020 (%) increase)	Sectors Concerned
SDG 1	No Poverty	20	25	All Sectors
SDG 2	Zero Hunger	17	16	All Sectors
SDG 3	Good Health and Well-being	23	25	All Sectors
SDG 4	Quality Education	27	29	Education, Health & Maritime
SDG 5	Gender Equality	15	18	All Sectors
SDG 9	Industry, Innovation and Infrastructure	24	26	Finance, Health, Environment & Aviation
SDG 14	Life Below Water	12	16	Environment, Works/Infrastructure, Maritime & Aviation
SDG 16	Peace, Justice and Strong Institutions	6	7	Judiciary, Energy, Finance & Education
SDG 17	Partnerships for the Goals	35	38	All Sectors

Table 1 focuses on the state of SDGs based on the 2017 and 2020 VNR reports. The country identified nine (9) specific SDGs to mobilize resources in order to achieve the Agenda 2030. The SDGs include: SDG 1, SDG 2, SDG 3, SDG 4, SDG 5, SDG 9, SDG 14, SDG 16 and SDG 17.

#### *SDG 1-No Poverty*

The reports shows that from 2015 to 2017, the government has made 20% significant improvement in reducing poverty. This was achieved by implementing a national Social Investment Programme which focuses on providing Social Safety Nets for the poor, welfare for the unemployed and job creation and skills enhancement with a target of creating about 3 million jobs. In 2020, VNR report alluded that through the Social Investment Programme almost 22.5 million poor and vulnerable members of the Nigerian population have benefitted from the programme. Even with this result, 40.1 per cent of Nigerians (about 83 million people) live in poverty especially from the northern zone of the country. The findings show that all the sectors are captured in their contribution towards the actualization of SDG 1. This aligns with the survey results (see figure 8) which document that 34 respondents track and measure SDG 1 as part of their sustainability initiative.

#### *SDG 2-No Hunger*

Given the report, the government has achieved 17% progress to eliminate hunger. The report emphasized the strong collaboration among different stakeholders with the aim of improving nutrition and promoting sustainable agricultural development programmes. The 2020 report shows the country has achieved 19% target on SDG 2; a slight increase of 2% from 2017. The report stated that a strong stakeholder-partnership is required to achieve the SDG 2 by 2030. The survey results show that 56 respondents track and measure SDG 2 in their various entities. This implies there is a strong collaboration among these entities to achieve SDG 2, even though the level of progress is slow.

#### *SDG 3-Good health and wellbeing*

The 2017 report shows an 18% target achieved by establishing at least one functional primary health centre (PHC) in each political ward across every local government in order to improve access to health care. Health care workers were recruited and provided with service

allowance and basic amenities to work in rural communities and hard to reach areas. The 2020 report shows a slight decrease to 16% due to covid-19 pandemic. The country's performance against these indicators provides a lens into the weakness of the healthcare system.

#### *SDG 4- Quality Education*

Under the SDG 4, the government initiated the education strategic plan, titled, "Education for Change" with the aim at improving the quality and access to education by incentivizing performance and building capabilities of teachers. The report emphasized the need to encourage schools to design and implement standard teacher coaching programs, comprising peer review through classroom visits, collaborative lesson planning and weekly sessions. The report shows that Progress has made towards the psychosocial development of children under five, leading to an increase of more than 6 per cent in 2020 from 2017 baseline. However, there was a high risk arising from schools' lockdown due to COVID-19 pandemic. The VNR report mentioned only three sectors (Education, Health and Maritime) supporting SDG 4. It means the majority of the 76 respondents come from these sectors.

#### *SDG 5- Gender Equality*

The 2017 report shows that the government has achieved 15% of gender equality especially in the area of public governance. Under the period of review, the country initiated a 14-point Action Plan with the aim of contributing to SDG-5. One of the action point is, "*the Change Women Want in 2019 and beyond,*" with the aim of increasing the number of women participating in political processes and ensuring gender equality in governance. The 2020 report that it has achieved a milestone at improving the tracking of gender results through national gender databank upgrade and institutionalization. To support the VNR report, SDG 5 has the highest number of tracked SDGs as revealed by 86 respondents from the survey result (see figure 8).

#### *SDG 9- Industry, Innovation and Infrastructure*

A critical assessment of SDG 9 shows that 16% target has been met in this area as at 2017. The report emphasized the need to increase manufacturing capacity by operationalizing Industrial Parks, Free and Export Processing Zones. The report shows that so far 34 free zones have been established with the aim of promoting the industrial and economic growth of the nation. The 2020

report elaborated on the need for Public Private Partnerships (PPPs) in the area of Nigeria's Electric Power Sector and Water Infrastructure which has strong potential for contributing to SDGs implementation.

#### *SDG 14- Life below water*

There is no measurable target that was attached to SDG 14. The report did mention that marine activities constitute a significant revenue source for the country and efforts have been placed over time in developing and managing the sector to ensure continuous benefits to the country. The report shows that commitment of the country to implement projects under the Great Green Wall initiative to address land degradation and desertification, implement environmental initiatives in the Niger Delta region (e.g., continue the Ogoni Land clean-up and reduce gas flaring) as well as raise a Green Bond to finance environmental projects-among others. The VNR reports mentioned four sectors (Environment, Works/Infrastructure, Maritime and Aviation) contributing towards SDG 14. This is expected considering the role these entities play in the economy as it relates with ecosystem and other environmental projects. The survey results show that 23 respondents identified in tracking and measuring SDG 8 (see figure 8).

#### *SDG 16- Peace and Justice*

The report shows only 6% of her target for SDG 16 has been achieved. The major reason low achievement could be as a result of the challenge posed by the Boko Haram Insurgency in the Northeast; the Militancy in the Niger Delta; the Fulani Herdsmen and famers' crisis, as well as the kidnapping of persons for money and perceptions of corruption by public servants. The 2020 report shows the country has only achieved 1% contribution from 2017. The report emphasized the issue of corruption, a sensitive issue for which journalists and media practitioners are frequently threatened and attacked by state security officials, as reported in Amnesty International's 2019 report on freedom of expression in Nigeria.

#### *SDG 17- Partnership for the goal*

The country recorded a 35% achievement for SDG 17. The report shows that partnership Groups on SDGs were initiated such as Private Sector Advisory Group (PSAG), the CSO Group, and the Donors Forum on SDGs. All are geared towards building effective partnerships for the

implementation of SDGs. The 2020 report re-emphasized the need to continue to collaborate with its both international and local partners. The VNR reported that all the sectors are expected to partners with key stakeholders to achieve SDGs in their respect sectors. However, only 21 respondents mentioned that they track and measure SDG 17.

In overall, the reports highlighted few challenges confronting SDGs and sustainability issues in country, particularly, the public sector entities. The first is the issue of data availability for SDG information. Whereas commendable progress has been made to ensure that data is available for planning the various SDGs interventions and their tracking, public sector entities still face the challenge of weak data production and management system across the three tiers of government. The second challenge is that a number of public sector institutions that are still quite weak and therefore unable to actualize their institutional and organizational mandates. Institutional weaknesses and shortcomings are a source of challenges to the smooth process of actualizing SDGs implementation. Lastly, is the issue of infrastructural deficit and technological gaps which pose a challenge to the realization of the SDGs and sustainability in the Nigerian public sector entities.

Going by the analysis of the VNR reports and survey results, the state of SDGs and sustainability practices in the public sector entities in Nigeria has received significant attention in recent years from public entities. The reports show the commitment of the government and those charged with public governance to accelerate the actualization of prioritized SDGs and other sustainability issues. However, is too early to state that SDGs and sustainability issues in the Nigerian public sector entities has reached an advanced stage; the coming years will prove critical in the race towards achieving sustainability and SDGs in Nigeria and other developing countries.

#### **4. Discussion**

Our findings provide an important discussion on the theoretical role discussed in the literature review. Since organizations are bound by social contracts within their environment, it is important for them to take into consideration different stakeholders within their ecosystem. The engagement of various stakeholders is essential to cater for the implementation of sustainable development. Knowledge sourced from stakeholders affects the sustainable innovation orientation



that may contribute to sustainable development. Furthermore, stakeholder involvement in sustainability decision-making improves the quality of corporate decisions.

The result of this study shows that without the support of those charged with governance, achieving effective SDGs and sustainability will be practically impossible. This is consistent with the study of Tilt et al. (2021) which report that those charged with governance within the public sector entities play a critical role in facilitating SDG and sustainability activities. It is believed that public sector institutions with effective and strong governance structure will SDGs and sustainability agenda (Tauringana, 2021). Also, the role of stakeholders (regulatory agencies, executive management, employees, NGOs, investors and external environment) determine the success of SDG and sustainability issues. Importantly, the study of Wachira and Mathuva (2022) believe that commitment to SDGs and sustainability enhances organizational legitimacy within the broader stakeholders' model especially from public sector context.

In advancing the role of stakeholder theory, it is important to carry along organization's employees alongside the key actors/players involved in the SDG process. A further way to draw on this theory is the emphasis on the shared understanding among key players to advance the continual development of SDG process within the organizational hierarchy. This buttresses the claim of Mansi et al. (2017) that public sector institutions should adopt a strategic approach so that SDGs and sustainability issues are integrated into vision and leadership, strategic planning and objectives. SDGs and sustainability matters pose a new challenge on public sector entities on the need to have institutional rethinking in order to adapt to a new form of corporate reporting. Our study advances stakeholder theory as a way of addressing SDGs and sustainability issues within the organizational context.

The major point made in this study is that the successful implementation of SDGs and sustainability issues will depend on the collaborative nature of both the private and public sector entities. These collaborative platforms will further accelerate SDG and sustainability issues globally especially in developing countries like Nigeria. This initiative throws a challenge to sustainability regulators on the need to develop a framework for integrating the interaction of private and public sector collaboration into SDGs and sustainability issues.

## **5. Practical Implications**

One major implication from the sustainability of public sector entities is to tie the ranking of countries in terms of compliance to SDGs and sustainability to their disclosure of sustainability activities. That is why it is necessary to have an international body or framework that is regulating sustainability activities of both private and public sector organizations. Just like International Financial Reporting Standards (IFRS) has become a benchmark for financial reporting worldwide. At the moment, there are fragmented reporting standards and frameworks like United Nations Global Compact (UNGC), Global Reporting Initiative (GRI), Taskforce on Climate-related Financial Disclosures (TCFD), Sustainable Accounting Standards Board (SASB) and Climate Disclosure Project (CDP). While some countries have their national policy guiding how sustainability activities should be tracked and measured. All these have resulted to lack of consistency, comparability and standardization of non-financial reporting disclosure. Besides, the SDGs agenda and their implementation pose additional challenges on harmonization and comparability of related indicators and the methodology of their measurement (UNCTAD, 2016). Therefore, it is important to have a unified standard or framework that will address all these challenges and limitations.

## **6. Conclusion and Contribution**

The role of public sector entities in advancing sustainability and SDGs agenda in developing countries is critical in order to fulfill the developmental roles to different stakeholders. Based on this premise, this study examines the state of SDGs and sustainability practices of public sector entities in Nigeria. This is purely an evaluative study as the researchers developed nine (9) relevant questions to achieve the objective of this study. We used survey method to get first-hand information from 251 respondents from 20 public sector entities from different sectors in Nigeria. Also, to further explore information on the state of SDGs and sustainability practices of public sector entities in Nigeria, we desk examine the Voluntary National Review (VNR) reports of 2017 and 2020 respectively. There is growing discipline in the public sector entities towards sustainability among practitioners and policy makers. There is need to put proper governance structure in place to harness the potentials of practitioners in these entities so as to have a robust

SDGs and sustainability that could influence good practices. The results from this study provides important implications, contributions and future direction for further studies.

In our view, it is important for public sector entities to strengthen partnerships and collaborative platforms in order to accelerate SDG implementation in Nigeria. The agencies concerned with SDGs and sustainability issues could harmonize the Agenda 2063 with Agenda 2030, in collaboration with the UN Economic Commission for Africa, providing the necessary platform for the integration of SDGs. As part of the partnership strengthening plan, various public sector entities could work closely with the established partnership platforms, development partners on SDGs, to accelerate implementation of SDGs interventions. Since public sector entities are the key drivers in implementing and advancing SDGs and sustainability strategy; it pertinent that their stakeholders are well informed in this process. Policy makers in charge of public entities need to respond to the SDGs and take an active role in promoting the SDG's successful implementation. Ferrero-Ferrero et al. (2018) believed that stakeholder representatives should be engaged in the SDGs and sustainability practices so as to cater for the general interest of the public.

To further advance SDGs and sustainability practices of public sector entities in Nigeria, we suggest a link between SDGs monitoring and outcome performance-based indicators. Therefore, developing key performance indicators on SDGs and sustainability issues at the industry or sectorial level could further strengthen capacity of these entities. Also, this will further enhance proper integration of the SDGs indicators into the national monitoring and evaluation framework that support database for sustainability and SDGs activities.

This study provides insight into the current state of SDGs and sustainability practices of public sector entities in the largest country in Sub-Saharan Africa. It offers an original insight in the field of non-financial reporting practices in public sector entities and contributes to accounting and non-accounting research as new and emerging field. This study provides important contribution to those charged with public governance and policy makers to have a rethink on how they could be bridge the gap between sustainability initiatives and increased dialogue with the public. We advise International standard-setters in the field of sustainability on the need to have a robust and effective sustainability reporting framework that will serve as a guide to all categories of practitioners. National regulators should recognize that commitment to sustainability practices is one of the finest way to achieve the Agenda 2030.

This study provides a new and interesting direction for future research since the subject of sustainability practices in public sector entities is an emerging and new field of research especially in developing countries. Future research could explore the role of stakeholders in advancing non-financial reporting practices of public sector entities, especially, how stakeholder representative could be engaged in SDGs and sustainability practices. Also, further research could explore the influence of board governance on sustainability practices of public sector entities in Nigeria and other countries in Africa. In addition, future studies could examine the content and quality of SDGs and sustainability reporting practices of public sector entities of countries in Sub-Saharan Africa. This would further enhance discourse on whether SDGs and sustainability issues are just mere impression management or value creation process for stakeholders. Lastly, future study could explore the qualitative research method such as focus group and interviews in getting first-hand information from public sector practitioners and sustainability practitioners on issues relating to SDGs and sustainability practices, which is one of the limitations we observed in this study.

#### **Authorship contribution statement**

**Olayinka Erin:** Conceptualized the research idea, wrote the introduction and literature review.

**Omololu Bamigboye:** Designed the research methods and analyzed the data.

**Ackers Barry:** Interpreted the data, wrote the findings and conclusion.

#### **Declaration of competing interest**

The authors do not have any relevant financial or non-financial competing interests.

#### **Data availability statement**

We confirm that the data is available upon request.

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## Appendix 1

Table 1: List of Sampled Public Sector Entities in Nigeria

S/N	Sector	Name of public sector entities	Status
1	Aviation	1. Federal Airport Authority of Nigeria 2. Nigerian Civil Aviation Authority	1. Partially-owned 2. Partially-owned
2	Communication	1. Nigerian Communication Commission 2. Nigerian Broadcasting Commission	1. Partially-owned 2. Partially-owned
3	Economy/Finance	1. Central Bank of Nigeria 2. Corporate Affairs Commission	1. Fully-owned 2. Partially-owned
4	Education	1. National Universities Commission 2. West African Examination Council	1. Fully-owned 2. Partially owned
5	Energy	1. Nigerian National Petroleum Corporation 2. Department of Petroleum Resources	1. Partially-owned 2. Partially-owned
6	Environment	1. National Environmental Standards and Regulations Enforcement Agency 2. National Biosafety Management Agency	1. Partially-owned 2. Partially-owned
7	Health	1. National Agency for Food and Drug Administration Agency 2. National Health Insurance Scheme	1. Partially-owned 2. Partially-owned
8	Judiciary	1. National Judicial Commission 2. Federal Judicial Service Commission	1. Partially-owned 2. Fully-owned
9	Works and Infrastructure	1. Federal Road Maintenance Agency 2. Federal Housing Authority	1. Partially-owned 2. Partially-owned
10	Maritime	1. Nigerian Port Authority	1. Partially-owned 2. Partially-owned

		2. Nigerian Maritime Administration and Safety Agency	
	<b>Total</b>	<b>20 Public Sector Entities</b>	

Source: Financial Reporting Council of Nigeria

## Appendix 2

### RESEARCH QUESTIONNAIRE

1. Which industry/sector are you operating?
  - i. Aviation
  - ii. Communication
  - iii. Economy/Finance
  - iv. Education
  - v. Energy
  - vi. Environment
  - vii. Health
  - viii. Judiciary
  - ix. Works/Infrastructure
  - x. Maritime
  
2. What is your role in your organization?
  - i. Director
  - ii. Finance Lead
  - iii. Manager
  - iv. Others (specify)
  
3. How familiar are you with SDGs, Sustainability and other ESG Standards?
  - i. Very familiar-I work with them
  - ii. Somewhat familiar- I have broad understanding of them
  - iii. I have heard of them before but don't know any in particular
  - iv. I don't know anything about them
  
4. What indicators do your organization track? (Select all that apply)
  - i. Carbon Emission
  - ii. Health and Safety standards
  - iii. Training/Capacity building
  - iv. Compensation/Labour standard
  - v. Supply chain due diligence

- vi. Waste Management
  - vii. Energy and Water Consumption
  - viii. Community Engagement
  - ix. Governance Structure
  - x. Human Rights Assessment/Diversity and Equality
  - xi. Compliance Cases
  - xii. Tax Effects of Sustainability Investments
5. Choose the statement that best fits your situation as it relates to tracking your business impact metrics:
- i. Impact metrics are not important to us right now
  - ii. We have already defined impact metrics but do not know how to track them.
  - iii. We would like to define some impacts metrics but we haven't gotten around to it yet.
  - iv. We have already defined impact metrics and we regularly track them.
6. What specific SDGs do your organization track? (Select all that apply)
- |            |             |              |              |
|------------|-------------|--------------|--------------|
| i. SDG 1   | vi. SDG 6   | xi. SDG 11   | xvi. SDG 16  |
| ii. SDG 2  | vii. SDG 7  | xii. SDG 12  | xvii. SDG 17 |
| iii. SDG 3 | viii. SDG 8 | xiii. SDG 13 |              |
| iv. SDG 4  | ix. SDG 9   | xiv. SDG 14  |              |
| v. SDG 5   | x. SDG 10   | xv. SDG 15   |              |
7. What reporting framework do your organization use to measure sustainability practices?
- i. Global Reporting Initiative (GRI)
  - ii. Sustainability Accounting Standards Board Framework (ISSB)
  - iii. Climate Disclosure Standards Board Framework
  - iv. Others (specify)
8. How often do your organizations measure and track sustainability matters?
- i. Daily
  - ii. Weekly
  - iii. Monthly
  - iv. Quarterly
  - v. Yearly
  - vi. Others
9. What are the biggest challenges related to tracking and reporting SDGs and Sustainability practices are faced by your organization? (Select all that apply)
- i. Lack of information and practice

- ii. Time and resource constraints
- iii. Lack of tools and standardizing procedures
- iv. Lack of incentive
- v. Our organization is too large or complex to do so.
- vi. Lack of technical know-how
- vii. Others (specify)

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**The State of SDGs and Sustainability Practices of Public Sector Entities: Evidence from under-investigated Context**

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