

Sustainable development reporting in public sector institutions and agencies

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Abstract. The scientific report aims to study the reporting and disclosure of sustainable development in public-sector institutions and agencies. These issues are considered in the context of the Concept of Corporate Social Responsibility (CSR), the principles of good governance, and the introduction of quality management systems (QMS) in the public sector, considering the experience of the National Revenue Agency (NRA) in Bulgaria in this regard.

Key words: National Revenue Agency (NRA), non-financial information, integrated reporting, public sector, sustainable development.

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1. Introduction

The concept of "sustainable development" was introduced into use with the report "Our Common Future", presented to the General Assembly of the United Nations (UN) in 1987, justifying the need for stable and secure development in the world and highlighting the interdependence between environmental protection, economic development, poverty and inequalities.

In September 2015, at the United Nations General Assembly in New York, countries worldwide signed the 2030 Agenda for Sustainable Development, which comprises 17 Sustainable Development Goals (SDGs), agreeing on specific targets for people and the planet (United Nations, 2024). The first 12 SDGs aim to improve health, education and well-being, reduce inequalities and boost economic growth; the aim is to achieve these SDGs in a way that protects the planet (Goals 13, 14 and 15), as well as to maintain partnerships, peace, justice and strong institutions (Goals 16 and 17).

The 2015 Paris Agreement (in force since 4 November 2016) is an international agreement that legally binds its signatories to act to limit global warming and address its impacts. The deal aims to limit the increase in the global average temperature to 1.5°C by the end of the 21st century (European Council, 2024). As of the end of 2017, a total of 195 countries had signed the agreement, including all countries of the European Union (EU). The implementation of the commitments undertaken requires transparency and oversight – countries are accountable to the public for their progress in achieving the goals of the agreement.

The Sustainable Development Goals and the Paris Agreement on Climate Change constitute a global framework for international cooperation in sustainable development in its environmental, economic, and social dimensions. The goals are aimed at achieving results in both the private and public sectors. In recent decades, the Concept of Corporate Social Responsibility (CSR) and the principles of good governance have gained considerable popularity in public sector institutions and agencies; quality management systems (QMS) of the services provided have also begun to be applied.

Recently, changes were made (in August and September 2024 and February 2025) to the Accountancy Act (AA), which regulates the applicable framework for sustainability reporting. Thus, in Bulgaria, requirements were introduced for large enterprises, as well as for small and medium-sized enterprises (SMEs), which are public interest entities under § 1, item 22, letter "a" of the Supplementary Provisions of the AA, to prepare a sustainability report and disclose information related to sustainability issues following the European Sustainability Reporting Standards. These new regulatory requirements will be introduced in stages for the reporting periods 2025, 2026, and 2027. Presently, there are no regulatory requirements for institutions and agencies in the public sector to

prepare a sustainability report, given the current provisions of Art. 63 of the Accountancy Act and the Public Finance Act.

The purpose of this report is to examine the reporting and disclosure of sustainable development issues in public sector institutions and agencies, briefly presenting trends and opportunities in this direction, including the experience of the National Revenue Agency. The main research thesis is that in the public sector, in connection with CSR policies and the principles of good governance, quality management systems (QMS) are implemented, which leads to the reporting and disclosure of sustainable development data. The methodological approach of the study comprises quantitative and qualitative methods, including comparative analysis, synthesis, summary of results, questionnaire survey of EU institutions and agencies, and an analysis of the strategic plans and annual reports of the NRA.

2. Review of public sector institutions and agencies' practice in sustainable development reporting

Sustainability reports could be prepared by both private companies and non-profit organisations, as well as public institutions and agencies. There is no legal obligation for public sector entities to prepare a sustainability report yet, but the EU has made a strong commitment to achieving the SDGs (including the Paris Agreement and the European Green Deal), and users of reporting information have a solid expectation that sustainability issues will be an integral part of the annual reports of public institutions and agencies.

According to a study by the European Court of Auditors, in 2016 the European Commission (EC) stated that it would integrate the SDGs into EU policies and initiatives, making sustainable development a fundamental guiding principle for all European policies; the European Parliament called on the EC to improve the integration of sustainable development into all funding mechanisms and budgets, as well as to improve reporting on achieving common results through the multiannual financial framework; some Member States have started to integrate the 2030 Agenda for Sustainable Development into their budgetary processes (European Court of Auditors, 2019).

The concept of "good governance" is beginning to be used in connection with the implementation of policies related to sustainable development, to denote the understanding that public institutions should make their decisions, manage public resources and guarantee human rights without allowing abuse and corruption, while respecting the rule of law (Ombudsman na Republika Bulgariya, 2009).

Although there is no single classification of the principles of good governance, a set of principles developed by the United Nations Committee of Experts on Public Administration is gaining popularity, designed to help stakeholders build effective, accountable, and inclusive institutions at all levels, in line with the 2030 Agenda for Sustainable Development. The principles focus on achieving the desired effects in three aspects (United Nations, 2022): (1) principles related to *effectiveness* – competence, sound policy-making, collaboration; (2) principles related to *accountability* – integrity, transparency, independent oversight; (3) principles related to *inclusion* – care for everyone, protection from discrimination, participation, subsidiarity, intergenerational equity.

A study by the Organisation for Economic Co-operation and Development (OECD) states that there have been major changes in the governance of public sector agencies over the past two decades, including: transparency, accessibility, responsiveness, increased accountability, strategic and operational level planning, the introduction of performance management and budgeting systems, institutional and organisational restructuring, the use of market-based mechanisms and modern human resource management techniques, in line with private sector trends (OECD, 2015, p. 105). As a result, revenue agencies have seen: a growing practice of preparing and publishing strategic business plans with indicators for the achievement of key objectives and targets; the emergence of client/service charters defining the nature and standards of services that taxpayers can expect; increased exposure to oversight and review by external bodies, for example, national audit bodies and ombudsmen; the preparation and publication of detailed annual performance reports in line with planned objectives and targets; a more structured and systematic approach to resource allocation, monitoring of resource use and performance assessment; introduction of modern approaches to human resource management (OECD, 2015).

In order to improve public sector performance, most OECD countries have introduced performance management and budgeting, and in 2005, over 70% of them included non-financial performance data in their budget documentation (OECD, 2005, p. 64). Modern public sector institutions are oriented towards applying the principles of good governance and introducing QMS in order to improve administrative performance (Nikolova, 2023).

The Common Assessment Framework (CAF), which is a tool for overall quality management, based on the Organizational Excellence Model of the European Foundation for Quality Management (EFQM), is widely used in European administrative practice. The model considers both the benefits for the organization (institution) and society; through its application, a balance is achieved between the economic and non-economic indicators of the functioning of the relevant administration. The model considers the organization simultaneously in different

aspects and applies a holistic approach to the analysis of organizational performance (Institute of Public Administration, 2015). According to the EFQM Model, the perfect organization strives for sustainable development by managing its processes and resources in such a way as to achieve beneficial results not only for itself, but also for society. The EFQM Model could be used to diagnose the sustainability of the organization (Serban & Ghenta, 2009, p. 348).

According to the European Court of Auditors (ECA), several EU institutions and agencies have implemented certain management systems to strengthen reporting on sustainable development or individual elements thereof (European Court of Auditors, 2019). These management systems support organisations that want to improve their impact on the environment (EMAS, ISO 14001) or on the health and safety of their employees (OHSAS 18001, ISO 45001). The management systems implemented are mainly related to environmental aspects. Three-quarters of EU institutions and 10 % of EU agencies have implemented a management system such as EMAS and/or ISO 14001. These two systems enable organisations to identify and monitor the environmental impact of their activities, products, and services. Unlike ISO 14001, EMAS requires public reporting on a specific set of key indicators: energy efficiency, material efficiency, waste, biodiversity, and emissions. Other management systems related to health and safety (OHSAS 18001) or energy (ISO 50001) are implemented to a very low degree. Most EU institutions and agencies do not publish a separate sustainability report; they cite a lack of know-how as the reason. According to an ECA survey of EU institutions and agencies, the potential benefits of a sustainability report are related to increased reliability and transparency, identification of risks and opportunities, increased awareness of the organisation's internal processes, improved strategy and governance; it is recognised that sustainability reporting will increase the workload (European Court of Auditors, 2019, p. 39). EU institutions and agencies collect or publish information related to sustainable development issues, such as: governance structure, risk assessment, ethical conduct, anti-corruption and bribery, energy, water, biodiversity, diversity management, recruitment, training and education, health and safety at work, local community engagement and development, human rights assessment, other SDG-related issues (European Court of Auditors, 2019, p. 48).

Public sector institutions and agencies are oriented towards providing quality public services and achieving high stakeholder satisfaction, which can be achieved through reporting, seen as (European Court of Auditors, 2019): (1) *management tool* – leads to improved risk management, saving resources and funds, obtaining better information for decision-making, improving employee satisfaction; (2) *accountability tool* for holding management or an organization accountable – leads to improved accountability, transparency and communication with stakeholders, creating a positive and trustworthy image, building trust.

Stakeholders in public sector reporting on sustainability include: employees, citizens and civil society organisations, businesses, research institutes and universities, the legislature, taxpayers, local communities, and the international community. Reporting on sustainability issues should follow *two perspectives*: on how an institution (agency) considers its activities with sustainable development issues, as well as its environmental, economic, and social impacts. For example, the impact that climate change has on the institution, and the impact that the institution's activities have on the climate. The main criterion for determining what to report is "materiality". Only "material" or important issues should be published. Thus, the information provided by institutions can vary significantly depending on their assessment of materiality. In non-financial reporting, material information is such information that is disclosed to the extent necessary for an understanding of the development, performance, position, and impact of the institution's activities (European Court of Auditors, 2019).

Each EC Directorate-General, as well as the executive agencies directly under its control, reports annually on their achievements, initiatives, and use of resources in their annual activity reports. Every four years, the EU and its Member States report to the UN on their performance on the SDGs. Since 2017, Eurostat has been producing annual reports containing data and indicators on progress on the SDGs in the EU as a whole and by Member State. The aim is to quantify the EU's progress towards the SDGs. For example, the European Investment Bank (EIB) and the EU Intellectual Property Office publish a sustainability report. In 2016, the EU Intellectual Property Office introduced a corporate sustainability framework, developed a CSR strategy, and published its first sustainability report based on the Global Reporting Initiative standards; it is the first EU agency to publish a sustainability report. For 2018, the EIB published a Sustainability Report and related disclosures. The report discusses the approach to sustainable finance and investment and how sustainability concerns were integrated into project appraisal. The disclosures are aimed at analysts, NGOs, academia, etc., and provide comprehensive information on environmental, social, and governance aspects, as well as on the EIB's activities. The EIB's sustainability reports are aligned with the reporting guidelines and standards of the Global Reporting Initiative (European Court of Auditors, 2019).

3. Public sector institutions and agencies' perspectives on sustainable development reporting

Standardized sustainability reporting is based on a framework. The Global Reporting Initiative (GRI) Reporting Guidelines and Standards are a widely used sustainability reporting framework worldwide, with several thousand reporting organizations in over 90 countries participating. The GRI Sustainability Reporting Standards are suitable for fulfilling the requirements of the EU Directive (Directive 2014/95/EU amending Directive 2013/34/EU) concerning the disclosure of non-financial information (Willaert, 2016).

The joint work of the International Accounting Standards Board (IASB) of the IFRS Foundation and the International Sustainability Standards Board (ISSB) has led to a consensus on integrated reporting. This has led to the development of another popular framework for sustainability reporting, the International Integrated Reporting Framework (International <IR> Framework) of the International Integrated Reporting Council (IIRC), which was developed primarily for private sector companies but can be adapted and applied in the public sector and by non-profit organizations (International Integrated Reporting Council, 2021, p. 10).

Cohen and Karatzimas (2015, p. 453) point out that in recent years, the preparation and publication of reports specifically intended for citizens has developed in the United States and Canada. These reports contain easily understandable financial information that is derived from the official financial statements of government organizations and are called "popular reports". The authors believe that it would be useful to also present integrated popular reports that include financial and non-financial information. According to Cohen and Karatzimas (2015, p. 455), integrated reporting is suitable for both the private and public sectors; it aims to provide an idea of the organization's resources that are used in its activities or are related to it, as well as the relationships between them. Resources are called capitals (financial, productive, intellectual, human, social, and natural capital) that increase, decrease, or transform from one type to another (Peycheva, Veysel and Dineva, 2016, p. 140). An integrated report can be presented as a stand-alone report or included as a distinguishable part of another report or disclosure (International Integrated Reporting Council, 2021, p. 12).

On 31 July 2023, the EC adopted European Sustainability Reporting Standards (ESRS), applicable to companies under the Corporate Sustainability Reporting Directive (CSRD). The standards cover the full range of environmental, social, and governance issues, including climate change, biodiversity, and human rights. They provide information for investors to understand the sustainability impacts of the companies they invest in. These standards reflect discussions with the Global Reporting Initiative (GRI) and the International Sustainability Standards Board (ISSB) to ensure a very high degree of compatibility between EU and global standards and to prevent unnecessary double reporting by companies (European Commission, 2023). The standards (ESRS) were developed to support the European Green Deal and to provide relevant and comparable data for the new EU reporting framework – the Corporate Sustainability Reporting Directive (Oreshkova, 2024).

The public sector is lagging in the environmental transition – in some cases, greenhouse gas emissions are reported, but many of them are partial and difficult to use due to poor data quality. The EU aims to achieve carbon neutrality by 2050 and, in this regard, has implemented policies and regulations that the private sector should comply with. It is logical to require the same for the public sector. According to Franco-Ritz (2024), the public sector, like the private sector, needs to implement proper carbon accounting based on common sustainability reporting standards. In this way, the actions and impacts of the public sector can be measured, compared, and audited. The creation of specific indicators for the public sector will help to increase transparency and improve decision-making on issues of sustainable development, climate change, and biodiversity conservation (Franco-Ritz, 2024).

The main sources of carbon emissions in the public sector are real estate, employee travel (home and work-related), catering, digital technologies, and public procurement. Reliable and accessible data on these is essential to provide European governments, citizens, and NGOs with a realistic roadmap to 2050. The public sector should therefore take a leading role in sustainability reporting, including quantitative and qualitative indicators (Franco-Ritz, 2024).

Sustainability reporting standards developed for the private sector cannot be directly applied to the public sector (Franco-Ritz, 2024). Since 2022, the International Public Sector Accounting Standards Board (IPSASB) has been working on a global standard for climate-related disclosures. The aim is to publish the first public sector sustainability reporting standards in the second half of 2025, with guidance from the Global Reporting Initiative (GRI) and the International Sustainability Standards Board (ISSB).

4. The National Revenue Agency's experience on sustainable development reporting

The EFQM Organizational Excellence Model has been adopted in many EU public sector institutions, including some revenue agencies. For example, this model was included in the Strategic Plan of the National Revenue Agency (NRA) in 2004 and has been implemented in the revenue agency since 2008. According to Getov (2015), the introduction of the EFQM Organizational Excellence Model as a management tool in the NRA

contributes to a better understanding of the principles of good governance in the tax administration system. A study of the annual reports on the activities of the NRA for the period 2007-2017 shows that the application of this performance management methodology yields significantly improved results: increased collection of public revenues; development of electronic services, information exchange, cooperation and interaction; engagement with environmental causes and volunteering; conducting information campaigns and training; improving accountability and transparency; disclosure of non-financial information on the activities of the tax administration. All this contributes to increasing the reputation and public trust in the revenue agency (Nikolova, 2019).

The Strategic Plan of the NRA for the period 2021-2025 (National Revenue Agency, 2021) includes activities related to sustainable development, including: increasing the level of financial literacy and tax culture of citizens, as a prerequisite for increasing public welfare and ensuring sustainable economic and social development; achieving a higher level of transparency in reporting the activities of the NRA to the public; developing the capacity of the NRA to prevent corrupt practices; effective implementation of the NRA Code of Ethics to ensure compliance with the principles and values of the agency by managers and employees; developing and implementing a feedback system from employees on the competencies and skills of managers; increasing management capacity and upgrading leadership skills; developing and improving the rules and framework for organizing work in remote mode and flexible working hours; developing a sustainable corporate social policy; ensuring the physical security of NRA employees, clients and property through physical security and technical security systems; building and maintaining a material base accessible to disadvantaged persons; ensuring good working conditions, modern technical and material security of NRA employees. To track progress on the NRA's strategic goals and objectives, specific indicators are provided; for example, those related to human resources are presented in the table below.

Table 1.

Key indicators in the NRA Strategic Plan (2021-2025) related to human resources

Indicator code	Indicator name	Strategic sub-goal
K22	Share of employees satisfied with the social measures provided by the employer	<i>Sub-goal 2.3. Selection, motivation, and training of employees:</i> - Achieving a motivating level of employee remuneration. - Providing social benefits for employees.
K23	Share of employees satisfied with working conditions	<i>Sub-goal 2.4. Improving the material base and logistical support, and ensuring physical security:</i> - Organization of the workspace, including technical provision of conditions for mixed work mode (remote and in-person). - Ensuring the physical security of NRA employees, clients, and property through physical security and technical security systems. - Building and maintaining an adequate material base, accessible to disadvantaged persons. - Ensuring good working conditions, modern technical and material security of NRA employees.
K24	Share of employees satisfied with career development opportunities	<i>Sub-goal 2.3. Selection, motivation, and training of employees:</i> - Improving the rules and mechanisms for personnel selection. Preliminary preparation of personnel for work in the NRA, improving their qualifications and skills, and providing opportunities for mobility. - Creating long-term programs for professional training, career development, and mobility of employees in the agency.
K25	Share of employees equipped with remote working equipment	<i>Sub-goal 2.1. Implementation of modern methods and systems for managing and maintaining optimal processes and structure of the NRA:</i> Development, adaptation, and continuous improvement of the rules and framework for organizing work in remote mode and flexible working hours.

Source: Own elaboration based on NRA data (National Revenue Agency, 2021)

The review of the published annual reports on the activities of the NRA shows that the Agency publishes information related to sustainable development, which is not standardized and is not separated into a separate report on sustainability. For example, according to data from the last published Annual Report on the Activities of the NRA for 2023 (National Revenue Agency, 2024), it is found that actions related to the environment, energy, human resources development, health, and safety have been carried out. In connection with financing under the Recovery and Resilience Mechanism, project proposals for energy renovation of administrative buildings in the city of Sofia have been developed for a total value of over 8 million leva.

The latest Annual Report on the activities of the NRA (National Revenue Agency, 2024) communicated: meetings of a working group for the preparation of electronic work books/electronic labor and social security file of the worker /employee; a working meeting in connection with the technical review by the OECD Committee on Employment, Labor and Social Affairs; participation in an interdepartmental working group in connection with the definition of energy poverty and vulnerable customers; participation in working groups "Free Movement of People" and "Social Policy and Employment".

The NRA makes targeted and long-term efforts to develop the leadership qualities of managers at all levels of management. Also, in 2023, meetings of the NRA Social Cooperation Council were held in the NRA and topics related to structural changes in the NRA, employment and remuneration, performance evaluation and salary increases for employees, changes in working hours, including remote work, working conditions, insurance, social and household services, provided means for vision correction, etc. The remote work regime, along with "flexible working hours", is considered an effective way to achieve a balance between personal time and the work process for NRA employees. In the field of human resources management, an internal project "Care for mental health in the workplace for NRA employees" was implemented in 2023.

In 2023, the needs of NRA employees were studied, and a package of social services was provided. Annual subscriptions for travel in public transport were purchased, necessary for the performance of official duties of NRA employees in the city of Sofia. During the year, preventive examinations and insurance of employees were carried out, which the NRA upgraded with additional medical examinations and additionally insured risks beyond those mandatory by law. In connection with the commitment made to motivate and develop employees, remunerations were increased in line with the socio-economic processes that have developed in the country.

5. Conclusion

Modern public institutions and agencies implement CSR policies and observe the principles of good governance. To assess the results of their functioning, public sector organizations must present detailed reporting on both financial results and non-financial aspects of their activities. The implementation of social responsibility and good governance in the public sector, oriented towards achieving the SDGs, can be improved through integrated reporting in public administrations, including in revenue agencies, which provides financial and non-financial information on sustainable development issues.

The EU has made significant commitments in the field of sustainable development (the Paris Agreement on climate change and the European Green Deal), which is why the implementation of the SDGs is an integral part of the work of the EU, its institutions, and agencies. There is still no legal obligation for the institutions and agencies in the EU to produce sustainability reports, but there are sound expectations from European governments, citizens, and non-governmental organizations that the disclosure of information on sustainability will be an integral part of the implementation reports.

The introduction of a requirement for reporting on key performance indicators of public institutions and agencies concerning sustainable development will increase their transparency and accountability, as well as provide guidance for governance and ethical conduct. In this regard, it is important to have a high degree of compatibility between global and European sustainability reporting standards to avoid double reporting by public organizations.

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