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GOOD GOVERNANCE IS NOT ENOUGH: SUSTAINABILITY GOVERNMENT GOVERNANCE AS THE FOUNDATION OF SUSTAINABILITY REPORTING FOR ACHIEVING THE SDGS

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ABSTRAK

Krisis iklim, degradasi lingkungan, ketimpangan sosial, dan ketidakpastian ekonomi menuntut tata kelola pemerintahan yang melampaui good governance menuju keberlanjutan. Meskipun Tujuan Pembangunan Berkelanjutan (SDGs) telah diadopsi sebagai agenda nasional, implementasinya di tingkat daerah masih terbatas dan pelaporan keberlanjutan (Sustainability Reporting/SR) sektor publik belum banyak dikaji, khususnya pada pemerintah daerah. Penelitian ini bertujuan mengeksplorasi peran SR dalam membangun kerangka Sustainability Government Governance (SGG) sebagai instrumen percepatan pencapaian SDGs.Penelitian menggunakan desain explanatory sequential mixed method. Pada fase pertama, kuesioner terstruktur dengan pertanyaan tertutup berskala ordinal dan multirespons disebarkan kepada 178 responden 143 pegawai pemerintah daerah, 14 akademisi, 9 anggota legislatif, dan 12 perwakilan NGO yang dipilih secara purposive di tiga kabupaten di Sulawesi Barat. Fase kedua berupa wawancara mendalam dengan enam informan kunci. Data kuantitatif dianalisis secara deskriptif; data kualitatif dianalisis tematik dengan bantuan NVivo, dan integrasi kedua fase disajikan melalui joint display. Hasil penelitian menunjukkan empat temuan utama: kesadaran pembangunan berkelanjutan di daerah masih bersifat semu (pseudo-awareness); tata kelola tidak cukup berhenti pada good governance tetapi harus bertransformasi menjadi sustainability governance; tata kelola merupakan instrumen kunci yang menentukan kredibilitas pelaporan keberlanjutan; dan praktik SR yang fragmentaris perlu diarahkan menuju substansi melalui model integratif SGG–SR yang mentransformasikan lima prinsip good governance. Implikasi penelitian ini adalah perlunya pedoman nasional SR, penguatan kapasitas aparatur, penyediaan anggaran khusus, serta integrasi SR dalam dokumen perencanaan jangka panjang. Penelitian ini berkontribusi pada pengembangan tata kelola pemerintahan berkelanjutan yang substantif untuk mendukung visi Indonesia Emas 2045.

Kata kunci: *Tata Kelola Pemerintahan Berkelanjutan; Laporan Keberlanjutan; Tujuan Pembangunan Berkelanjutan; Pemerintah Daerah; Akuntansi.*

ABSTRACT

The climate crisis, environmental degradation, social inequality, and economic uncertainty demand government governance that moves beyond good governance toward sustainability. Although the Sustainable Development Goals (SDGs) have been adopted as a national agenda, their implementation at the local government level remains limited, and public sector sustainability reporting (SR) particularly by local governments is still underexamined. This study explores the role of SR in developing a Sustainability Government Governance (SGG) framework as an instrument to accelerate SDG achievement. An explanatory sequential mixed-methods design was employed. In the first phase, a structured questionnaire with closed-ended ordinal and multiple-response items was administered to 178 purposively selected respondents 143 local government officials, 14 academics, 9 legislators, and 12 NGO representatives across three districts in West Sulawesi. In the second phase, in-depth interviews were conducted with six key informants. Quantitative data were analyzed descriptively; qualitative data were analyzed thematically with NVivo, and the two strands were integrated through a joint display.

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The findings reveal four interrelated results: awareness of sustainable development at the local level remains a form of pseudo-awareness; governance cannot be confined to good governance but must transform into sustainability governance; governance is the key instrument determining the credibility of sustainability reporting; and fragmented SR practices need to be directed toward substance through an integrative SGG–SR model that transforms the five principles of good governance. The study highlights the need for national SR guidelines, capacity-building for public officials, dedicated financial resources, and the integration of SR into long-term regional planning. This research contributes to advancing substantive sustainable governance to support Indonesia's Vision 2045.

Keywords: *Sustainability Government Governance; Sustainability Reporting; Sustainable Development Goals; Local Government; Accounting*

INTRODUCTION

Climate change, environmental degradation, and socio-economic inequality have emerged as increasingly complex global challenges in this decade. The World Economic Forum (2025) identifies environmental crises as the greatest long-term risk to the world, while the Sustainable Development Goals (SDGs) urge all nations to ensure sustainable development by 2030. As a signatory to the Paris Agreement, Indonesia has reaffirmed its commitment through the National Long-Term Development Plan (RPJPN) 2025–2045, which envisions inclusive growth, social justice, and environmental preservation within the framework of Indonesia Emas 2045.

At the local government level, however, the implementation of sustainable development faces significant challenges. The inclusion of sustainability terminology in regional planning documents often remains rhetorical, lacking clear mechanisms for implementation. Sustainability reporting (SR) in local governments has likewise not been consistently applied: some regions have produced sustainability reports, but without continuity, while the majority have never implemented them at all. This condition indicates that sustainability is still positioned symbolically, rather than as a substantive instrument of governance.

The research gap addressed by this study is threefold. First, empirically, research on SR has predominantly focused on the private sector and corporate governance (Bebbington et al., 2008; Niemann & Hoppe, 2018), whereas studies on SR in the public sector particularly at the local government level in developing countries remain scarce (Williams et al., 2011; Gupta et al., 2020). Second, conceptually, the literature has documented that public sector SR tends to be low, symbolic, and fragmented (Billi et al., 2021; Xu et al., 2024), yet it has not adequately explained why this occurs at the level of governance arrangements, nor offered a framework that connects governance transformation with reporting practice. Third, methodologically, most prior studies rely on single methods either surveys or document analysis so that the meanings,

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motives, and institutional constraints behind reporting practices remain underexplored. This study fills these gaps by examining local government SR in West Sulawesi through an explanatory sequential mixed-methods design and by proposing an integrative model that positions SR within a Sustainability Government Governance (SGG) framework.

Based on this gap, the study is guided by three research questions. First, how do local government actors understand and enact sustainable development and its governance at the regional level? Second, to what extent has sustainability reporting been implemented by local governments, and what obstacles constrain its implementation? Third, how can an integrative SGG–SR model be constructed by transforming the principles of Good Governance accountability, transparency, responsibility, fairness, and independence toward sustainability in order to accelerate SDG achievement? Accordingly, the study aims to explore the role of SR in supporting sustainable governance, to identify the challenges to its implementation at the regional level, and to develop an integrative conceptual model of SGG based on SR.

Academically, this study contributes by extending governance scholarship from the normative domain of Good Governance toward Sustainability Governance through the instrument of SR, and by grounding that extension in mixed-methods evidence from a developing-country local government setting. Practically, the findings offer local governments a framework for internalizing sustainability principles within their governance systems and development reporting.

LITERATURE REVIEW

Good Governance Theory

Good Governance theory emphasizes that public administration must be based on the principles of accountability, transparency, effectiveness, fairness, and participation in order to create a responsive bureaucracy oriented toward the public interest (UNDP, 1997; Kaufmann et al., 2010; Weiss, 2000). These principles have served as the foundation of bureaucratic reform, yet several studies argue that their implementation often stops at administrative procedures without addressing the substance of sustainability (Gupta et al., 2020; Bornemann & Christen, 2019). In this study, the five classical principles serve as the analytical baseline: the questionnaire and interview protocol probe how each principle is currently practiced, and the proposed model examines how each must be extended when governance is reoriented toward sustainability.

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Sustainability Governance Theory

Sustainability Governance theory emerged from criticism of Good Governance, which is considered inadequate to address the complexity of environmental, social, and economic crises (Meadowcroft, 2007; Lemos & Agrawal, 2006; Billi et al., 2021). This theory highlights the need for governance that integrates social, economic, and environmental dimensions while ensuring intergenerational justice (Bornemann & Christen, 2019; Glass & Newig, 2019). Thus, Sustainability Governance is not a replacement for Good Governance but an extension of it, making governance more relevant to the SDG agenda (Fonseca et al., 2020; Xu et al., 2024). Operationally, this study draws on the literature to identify four working dimensions of sustainability governance at the local level: (1) the integration of economic, social, and environmental considerations in planning documents; (2) institutional arrangements and cross-agency coordination for sustainability; (3) leadership commitment and resource allocation; and (4) measurement and evaluation mechanisms linked to SDG indicators (Bornemann & Christen, 2019; Smedby & Quitzau, 2016). These dimensions underpin the questionnaire items on the necessity, urgency, and planning integration of SGG, as well as the interview themes.

Public Accountability Theory

Public accountability theory posits that government, as an agent, has the obligation to account for its policies and actions to society as the principal (Mulgan, 2000; Bovens, 2007; Romzek & Dubnick, 1987). Accountability should not be confined to administrative reporting but must be substantive, encompassing social, economic, and environmental responsibilities (Niemann & Hoppe, 2018; Greco et al., 2015). In the Indonesian local government context, this theory connects directly to existing reporting practices: performance accountability is institutionalized through government performance reports (LAKIP within the SAKIP system), financial accountability through audited local government financial statements (LKPD), and planning accountability through medium-term development plans (RPJMD) and their evaluation. Sustainability reporting extends this architecture by adding environmental and social accountability dimensions that current instruments capture only partially. Within this framework, SR is understood as a substantive accountability tool that complements, rather than substitutes for, LAKIP/SAKIP, LKPD, and RPJMD evaluation, translating financial and performance information into a broader account of social and environmental outcomes.

Legitimacy Theory

Legitimacy theory is grounded in the idea that organizations seek to secure public approval by aligning their values, norms, and actions with societal expectations (Suchman,

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1995; Deegan, 2002; O'Donovan, 2002). In the public sector context, sustainability reporting can serve as a legitimacy instrument, communicating a government's commitment to sustainability (Bebbington et al., 2008; Williams et al., 2011). However, legitimacy achieved through such reports may be superficial if the reporting remains symbolic and fails to reflect actual implementation (Gupta et al., 2020; Billi et al., 2021). This distinction between symbolic and substantive legitimation informs the survey items on the perceived importance and benefits of SR, and provides the conceptual lens for interpreting the gap between stated awareness and actual practice in the findings.

Stakeholder Theory

Stakeholder theory emphasizes that organizations must consider the interests of all stakeholders, not only formal authority holders (Freeman, 1984; Donaldson & Preston, 1995; Mitchell et al., 1997). In the context of local government, stakeholders include citizens, businesses, NGOs, and future generations (Clarkson, 1995; Lemos & Agrawal, 2006). Sustainability reporting is perceived as a medium of communication and accountability that bridges diverse stakeholder interests and helps ensure that sustainable development is implemented inclusively (Fonseca et al., 2020; Xu et al., 2024). In practice, stakeholder involvement in SR preparation can take place through existing local government mechanisms such as public consultations, the regional development planning forum (Musyawarah Perencanaan Pembangunan/Musrenbang), regional SDG forums, and public complaint-handling channels, at the stages of data collection, drafting, and validation. This theory motivates the inclusion of academics, legislators, and NGO representatives—alongside government officials in both phases of data collection.

RESEARCH METHOD

This study employed a mixed-methods approach with an explanatory sequential design, in which an initial quantitative phase is followed by a qualitative phase that explains and deepens the quantitative results (Creswell & Plano Clark, 2018). The design was chosen because the study seeks not only to map the distribution of stakeholder perceptions of sustainability governance and reporting, but also to understand the meanings, motives, and institutional constraints that underlie those perceptions.

Quantitative Phase

In the first phase, data were collected using a structured questionnaire administered to stakeholders in three districts of West Sulawesi Province. Questionnaires were distributed between June and July 2025, and 178 questionnaires were returned complete and usable for

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analysis. The 178 respondents consisted of 143 local government officials, 14 academics, 9 legislators, and 12 representatives of civil society organizations. Respondents were selected through purposive sampling with the following criteria: (1) direct involvement in regional planning, budgeting, or oversight functions related to sustainable development; (2) a minimum of two years of experience in the relevant function; and (3) willingness to participate. Local government officials dominate the sample because they are the primary actors in preparing planning and reporting documents, while academics, legislators, and NGO representatives were included to capture oversight and external perspectives.

The questionnaire was developed from the indicators of Good Governance, Sustainability Governance, and Sustainability Reporting identified in the literature review. It comprised closed-ended items with four-point ordinal response categories (for example, from "understand very well" to "have never heard of it," and from "very important" to "not important"), dichotomous/status items on SR practice, and multiple-response items on perceived obstacles and benefits. Table 1 summarizes the instrument dimensions, their theoretical sources, and response formats.

Table 1. Instrument Dimensions, Theoretical Basis, and Response Format

Dimension	Theoretical basis	Response format
Understanding of sustainable development	Sustainability Governance (WCED, 1987; Fonseca et al., 2020)	4-point ordinal (very well – never heard)
Perceived importance of sustainable development	Legitimacy theory (Suchman, 1995; Deegan, 2002)	4-point ordinal (very important – not important)
Status of SR implementation in the region	Public accountability (Bovens, 2007); SR literature (Williams et al., 2011)	Status categories (routine / discontinued / never)
Obstacles to SR implementation	Sustainability governance dimensions (Bornemann & Christen, 2019)	Multiple response
Perceived benefits of SR	Accountability & legitimacy theory (Mulgan, 2000; Bebbington et al., 2008)	Multiple response
Necessity and urgency of SGG	Sustainability Governance (Meadowcroft, 2007; Billi et al., 2021)	4-point ordinal
Integration of SGG into planning documents	Sustainability governance dimension 1 and 4 (Smedby & Quitzau, 2016)	4-point ordinal

Source: developed by the authors from the literature review.

The quantitative data were analyzed descriptively using frequency distributions and percentages. Descriptive analysis was considered adequate for this phase for two reasons. First, sampling was purposive rather than probabilistic, so inferential generalization to a wider population was not intended and would not be statistically defensible. Second, within the

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explanatory sequential logic, the function of the first phase is to map patterns of understanding, perception, practice, obstacles, and benefits that then require explanation; hypothesis testing was deliberately reserved for future research once the conceptual model proposed here has been established (Creswell & Plano Clark, 2018).

Qualitative Phase

The results of the quantitative analysis were elaborated through in-depth, semi-structured interviews with six key informants. Informants were selected purposively to represent the executive, oversight, legislative, academic, and civil society perspectives most relevant to explaining the survey patterns; their positions, the rationale for their selection, and the interview dates are presented in Table 2. Interviews were conducted at the informants' offices and were guided by a protocol derived from the survey findings (for example, why SR has never been produced routinely, and what the main obstacles mean in practice). The study was carried out under research permits issued by the researchers' university and the relevant regional institutions. All interviews were audio-recorded with the informants' consent and transcribed verbatim; participation was voluntary, and informants could withdraw at any time. Informants' identities are anonymized and presented by position/affiliation to maintain research ethics.

Table 2. Profile of Key Informants

Code	Position/Affiliation	Reason for selection	Interview date
Informant 1	Assistant for Government and Welfare Affairs (represented by the Head of the Governance Bureau of West Sulawesi Province)	Holds direct authority in formulating and overseeing regional development planning documents	28 August 2025
Informant 2	Head of the Inspectorate of West Sulawesi Province	Holds oversight authority for local government performance evaluation and accountability	3 September 2025
Informant 3	Member of the West Sulawesi Provincial Legislative Council (DPRD)	Involved in legislative functions and budget oversight related to sustainable development	5 September 2025
Informant 4	Academic in Government Accounting, Majene Regency	Provides an independent scholarly perspective on governance and sustainability	25 September 2025
Informant 5	Chairperson of WALHI (Indonesian Forum for the Environment), West Sulawesi	Leads a civil society organization actively advocating environmental issues at the provincial level	20 September 2025
Informant 6	Head of the Regional Financial and Asset Management Agency (BPKAD), Majene Regency	Understands the link between governance and regional financial and asset management	16 September 2025

Note: informants' personal identities are anonymized and presented in the form of position/affiliation to maintain research ethics.

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Qualitative data were analyzed thematically following the stages of Braun and Clarke (2006), assisted by NVivo software. Analysis began with familiarization through repeated reading of the transcripts; open coding was then performed in NVivo to generate initial codes close to the informants' own language; related codes were grouped into candidate themes (axial stage); and the themes were reviewed and refined against the full data set and the survey results (selective stage), producing the four themes reported in the findings. Coding was conducted by the research team; the coding structure and theme definitions were discussed among team members until agreement was reached, and an audit trail of codebooks and memos was maintained in NVivo. Interview excerpts presented in the findings were translated from Bahasa Indonesia into English by the authors; the original excerpts are retained alongside the translations so that readers can verify the accuracy of the translation.

Research Setting, Triangulation, and Integration

The study was conducted in West Sulawesi Province, covering the districts of Mamuju, Majene, and Polewali Mandar. These three districts were purposively selected because they represent variation in fiscal capacity Mamuju, as the provincial capital, holds relatively stronger fiscal and institutional capacity, while Majene and Polewali Mandar reflect districts with more limited fiscal resources. The three locations also differ in environmental exposure, ranging from coastal and marine ecosystems to upland and agricultural areas, and together represent the administrative diversity of West Sulawesi as a relatively young province still consolidating its governance institutions. This variation allows the study to capture a broader range of experiences in implementing SGG and SR across different fiscal, environmental, and institutional conditions.

Data validity was ensured through two forms of triangulation, applied operationally as follows. Methodological triangulation compared the survey distributions with interview accounts on the same dimensions for example, the survey finding that no region routinely produces sustainability reports was cross-checked against informants' descriptions of actual reporting practice. Source triangulation compared accounts across stakeholder groups (executive officials, the inspectorate, legislators, academics, and civil society) on the same issues, such as the causes of weak SR implementation. Convergent findings were treated as corroborated; divergent findings were not treated as errors but as material for further interpretation and are discussed explicitly where they occur.

Integration of the quantitative and qualitative strands was carried out in two ways: through connection, in which the survey results shaped the interview protocol, and through merging at

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the interpretation stage, presented as a joint display (Table 5) that juxtaposes each key survey finding with the interview evidence that explains it and the resulting meta-inference (Fetters et al., 2013). Consequently, the results of this study are not only descriptive but also interpretative, enabling the formulation of an applicable conceptual model of SGG based on SR for local governments.

RESULTS AND DISCUSSION

Respondent Profile and Survey Results

Table 3 presents the profile of the 178 survey respondents. Respondents were drawn from the same three districts as the interview informants and predominantly occupied planning, financial management, and oversight functions positions that entail direct knowledge of the reporting instruments produced by their governments. Their reports on the presence or absence of sustainability reports can therefore be read as informed accounts rather than lay impressions.

Table 3. Respondent Profile (n = 178)

Respondent group	n	%
Local government officials	143	80.34
Academics	14	7.87
NGO/civil society representatives	12	6.74
Legislators (DPRD members)	9	5.06
Total	178	100.00

Source: primary data, processed.

Table 4 summarizes the survey results. The overall understanding of sustainable development among respondents is relatively good: 68.54% stated that they understood the concept very well and 21.35% indicated sufficient understanding (together 89.89%), while 7.87% had only heard of it and 2.25% reported no knowledge at all. Normative appreciation is even higher: 83.71% considered sustainable development very important and 11.80% important (together 95.51%). The picture changes sharply, however, when practice is examined. None of the respondents (0%) reported that their region regularly prepares sustainability reports; 23.60% noted that such reports had been produced in the past but not sustained, and the majority (76.40%) stated that no reports had ever been produced. A parallel contrast appears for governance: 89.89% considered the implementation of SGG very necessary and 8.43% necessary (98.32%), 81.46% deemed it very urgent and 14.61% urgent (96.07%), 97.75% agreed that sustainable governance supports SDG achievement (84.27% strongly agreed, 13.48% agreed), and 98.31% supported integrating SGG into long-term and medium-term regional development plans (88.76% very necessary, 9.55% necessary).

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Table 4. Summary of Survey Results (n = 178)

Item	Response category	n	%
Understanding of sustainable development	Understand very well	122	68.54
	Sufficient understanding	38	21.35
	Have only heard of it	14	7.87
	No knowledge at all	4	2.25
Perceived importance of sustainable development	Very important	149	83.71
	Important	21	11.80
	Moderately important	7	3.93
	Not important	1	0.56
Status of SR in respondent's region	Produced regularly	0	0.00
	Produced but discontinued	42	23.60
	Never produced	136	76.40
Necessity of SGG implementation	Very necessary	160	89.89
	Necessary	15	8.43
	Other categories	3	1.69
Urgency of SGG implementation	Very urgent	145	81.46
	Urgent	26	14.61
	Other categories	7	3.93
Sustainable governance supports SDG achievement	Strongly agree	150	84.27
	Agree	24	13.48
	Other categories	4	2.25
Integration of SGG into RPJPD/RPJMD	Very necessary	158	88.76
	Necessary	17	9.55
	Other categories	3	1.69

Source: primary data, processed. Percentages are of 178 respondents; absolute frequencies are derived from the same data.

The main obstacles to SR implementation and its perceived benefits are presented in Table 5. Limited human resources were cited most frequently (65.17%), followed by budget constraints (55.06%), the absence of clear technical regulations (50.00%), and low levels of bureaucratic understanding (44.94%). Respondents nevertheless acknowledged the strategic benefits of SR, particularly in enhancing transparency and accountability (69.66%), supporting development evaluation (48.88%), and strengthening SDG achievement (40.45%). These

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distributions foreshadow the interview findings: the constraints are institutional capacity, resources, and rules rather than a rejection of the sustainability agenda itself.

Table 5. Obstacles to and Perceived Benefits of SR Implementation (n = 178, multiple response)

Aspect	Item	n	%
Obstacles	Limited human resources	116	65.17
	Budget constraints	98	55.06
	Absence of clear technical regulations	89	50.00
	Low bureaucratic understanding	80	44.94
Perceived benefits	Enhancing transparency and accountability	124	69.66
	Supporting development evaluation	87	48.88
	Strengthening SDG achievement	72	40.45

Source: primary data, processed. Respondents could select more than one option; percentages therefore do not sum to 100.

Integration of Quantitative and Qualitative Findings

The in-depth interviews were designed to explain the survey patterns. Table 6 presents the joint display integrating the two strands: each key quantitative finding is juxtaposed with the qualitative evidence that explains it and the meta-inference drawn from their combination. The four meta-inferences correspond to the four themes elaborated in the following subsections.

Table 6. Joint Display of Quantitative and Qualitative Findings

Quantitative finding (survey)	Qualitative elaboration (interviews)	Meta-inference (theme)
89.89% understand sustainable development well/sufficiently; 95.51% consider it (very) important	The term “sustainable” is included in planning documents but remains declarative; no serious mechanism measures target achievement (Informants 1, 2, 4)	High normative awareness is decoupled from operational practice: pseudo-awareness of the SDGs
98.32% consider SGG (very) necessary; 96.07% consider it (very) urgent	Good Governance is perceived as administrative; contemporary problems—environment, poverty—demand governance that integrates ecological aspects (Informants 3, 5)	Governance must move beyond good toward sustainability governance
97.75% agree governance supports SDG achievement; 98.31% support integrating SGG into planning documents	Weak inter-agency coordination, limited HR capacity, inconsistent data, and non-visionary leadership undermine reporting (Informants 2, 4, 6)	Governance is the key instrument determining SR credibility; weaknesses are institutional, not normative
0% routine SR; 23.60% discontinued; 76.40% never produced; main obstacles: HR (65.17%), budget (55.06%), regulation (50.00%)	Existing reports resemble compilations of activities without SDG indicators or impact evaluation; no standardized system (Informants 2, 5)	SR practice is symbolic and fragmented; an integrative SGG–SR model is required to move from symbolism to substance

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Source: constructed by the authors following Fetters et al. (2013).

Pseudo-Awareness of the Sustainable Development Goals

Sustainable development is fundamentally understood as a development process that integrates economic, social, and environmental dimensions in a balanced manner to ensure the well-being of the present generation without compromising the rights of future generations (WCED, 1987; Fonseca et al., 2020). Since the adoption of the SDGs in 2015, governments at various levels, including the local level, have been required to align development priorities with the 17 global goals. However, the literature notes that local-level SDG integration frequently encounters obstacles, ranging from limited technical understanding to inadequate evaluation mechanisms (Xu et al., 2024). As a result, sustainable development often appears as a strong narrative but remains weak in actual implementation.

In this study, the term pseudo-awareness is used in a specific, bounded sense: a condition in which actors' declared normative awareness of sustainability is high, but that awareness is decoupled from operational routines, resource allocation, and measurement systems, so that sustainability appears in official discourse and documents without steering actual administrative behavior. Conceptually, this definition draws on the institutionalist notion of decoupling between formal structure and day-to-day practice (Meyer & Rowan, 1977) and on the idea of organized hypocrisy, in which organizational talk, decisions, and actions systematically diverge (Brunsson, 1989). Pseudo-awareness is thus not a psychological attribute of individuals but an organizational condition observable in the gap between stated commitment and practiced routines.

The findings show that precisely this condition exists in West Sulawesi. Survey results indicate that most respondents reported a strong understanding of sustainable development (68.54% very well and 21.35% sufficient, together 89.89%) and considered it important or very important (together 95.51%). Yet the same respondents reported that no region routinely produces sustainability reports (Table 4). The in-depth interviews explain this gap. As the Assistant for Government and Welfare Affairs (represented by the Head of the Governance Bureau of West Sulawesi Province) emphasized:

> "We have indeed included the term 'sustainable' in planning documents. However, it must be admitted that it often remains at the level of inclusion, not measurable implementation. (Informant 1)"

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> *Original in Bahasa Indonesia: "Kami memang sudah memasukkan kata 'berkelanjutan' di dalam dokumen perencanaan. Tapi harus diakui, seringkali masih sebatas pencantuman, bukan implementasi yang terukur."*

This view aligns with that of an academic informant, who argued that sustainable development remains merely a slogan:

> "There is the impression that the SDGs are just an appendix in official documents. There has been no serious mechanism to measure the extent to which the targets are being achieved. (Informant 4)"
>
> *Original in Bahasa Indonesia: "Ada kesan SDGs hanya menjadi lampiran dalam dokumen resmi. Belum ada mekanisme serius untuk mengukur sejauh mana target dicapai."*

This phenomenon is consistent with Gupta et al. (2020), who show that transparency in sustainability governance often remains procedural without substantive effect, and with Billi et al. (2021), who describe the field as a semantic constellation in which the term sustainability is widely used but loses practical strength. In this context, sustainable development becomes a label employed by governments to align with global demands, without structural transformation at the local level. Another constraining factor is the lack of technical capacity and cross-agency coordination. The Head of the Inspectorate of West Sulawesi Province explained:

> "The problem lies in the monitoring and evaluation system. We mention the SDGs, but the indicators are unclear, making it difficult to measure actual achievement. (Informant 2)"
>
> *Original in Bahasa Indonesia: "Masalahnya ada di sistem monitoring dan evaluasi. Kita mencantumkan SDGs, tapi indikatornya tidak jelas, sehingga sulit diukur capaian nyatanya."*

This statement supports Bornemann and Christen (2019), who emphasize the importance of clear governance arrangements to ensure consistent implementation of sustainability. Taken together, the survey and interview evidence converge on a gap between narrative and implementation: local governments have adopted the term "sustainable" in planning documents but have not translated it into measurable policy actions. This condition underscores the urgency of a sustainability governance paradigm (SGG) that can shift pseudo-awareness into substantive awareness through governance systems, reporting instruments, and clear evaluation mechanisms.

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Beyond Good, Toward Sustainability Governance

The concept of Good Governance has long served as a reference in modern public administration. Principles of transparency, accountability, effectiveness, rule of law, and public participation are regarded as standards capable of improving bureaucracy and enhancing public service delivery (UNDP, 1997; Weiss, 2000). In the Indonesian context, these principles have been adopted into various regulations and have underpinned bureaucratic reform. However, recent literature argues that this paradigm is insufficient to address contemporary complexities, particularly environmental crises, climate change, and socio-economic inequality (Glass & Newig, 2019; Smedby & Quitzau, 2016). Governance must therefore move beyond merely being "good" toward sustainability governance.

Survey results reveal that 89.89% of respondents considered the implementation of SGG at the local level very necessary and a further 8.43% necessary (together 98.32%), while 81.46% deemed it very urgent and 14.61% urgent (together 96.07%). This reflects a collective awareness that the older paradigm requires revision. The interviews clarify what respondents mean by this. A member of the West Sulawesi Regional House of Representatives emphasized:

> "Transparency and accountability are already basic principles. But today, our problems are far more complex, ranging from environmental issues to poverty. We need governance that is not only good but also sustainable. (Informant 3)"
> *Original in Bahasa Indonesia: "Transparansi dan akuntabilitas itu sudah dasar. Tapi sekarang persoalan kita jauh lebih kompleks, mulai dari lingkungan sampai kemiskinan. Itu butuh tata kelola yang tidak hanya baik, tapi juga berkelanjutan."*

This perspective resonates with Krause, Feiock, and Hawkins (2016), who show that local governments increasingly treat sustainability as a distinct administrative function that must be organized across the social, economic, and environmental domains of public policymaking. A representative of WALHI West Sulawesi further strengthened this view, noting that the Good Governance framework tends to emphasize administrative aspects while environmental crises escalate on the ground:

> "If we only talk about good governance, it is merely administrative. In reality, there are severe environmental damages. Governance must integrate ecological aspects. (Informant 5)"

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Original in Bahasa Indonesia: "Kalau hanya bicara good governance, itu hanya soal administrasi. Padahal ada masalah kerusakan lingkungan yang nyata. Harus ada governance yang mengintegrasikan aspek ekologi."

The theoretical shift is also supported by international scholarship. Billi et al. (2021) show that sustainability governance has occupied an increasingly central place in academic discourse because it merges governance with social justice and ecological sustainability, while Xu et al. (2024) demonstrate, through the case of local goal-based governance in China, how sustainability can be placed at the core of local policy. To sharpen the conceptual contribution, Table 7 contrasts the two paradigms along six dimensions synthesized from the literature and the empirical findings.

Table 7. Comparison Matrix: Good Governance versus Sustainability Governance

Dimension	Good Governance	Sustainability Governance
Primary orientation	Procedural compliance and quality of public services	Integration of economic, social, and environmental dimensions in policy
Time horizon	Short-to-medium administrative and budget cycles	Long-term and intergenerational
Accountability	Administrative and vertical (to oversight bodies)	Substantive and multi-directional (to society, environment, future generations)
Participation	Formal consultation mechanisms	Collaborative multi-stakeholder engagement across the policy cycle
Reporting instrument	Financial and performance reports (LKPD, LAKIP/SAKIP)	Sustainability reporting integrated with SDG indicators, complementing existing reports
Measure of success	Compliance, audit opinion, performance scores	Measurable SDG-referenced outcomes and impacts

Source: synthesized by the authors from UNDP (1997), Meadowcroft (2007), Bornemann & Christen (2019), Billi et al. (2021), and the empirical findings of this study.

The findings affirm that local governments in West Sulawesi are beginning to recognize the urgency of this paradigm shift. However, as one academic informant highlighted, implementation still lags far behind the discourse:

"In theory, everyone agrees that governance should be sustainable. But the implementation is still far behind. Regulations are absent, human resources are limited, and leaders often stop at the level of political commitment. (Informant 4)"

Original in Bahasa Indonesia: "Secara teori semua setuju kalau tata kelola harus berkelanjutan. Tapi implementasinya masih sangat jauh. Regulasi belum ada, SDM terbatas, dan sering kali pimpinan hanya berhenti di level komitmen politik."

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This study therefore emphasizes that SGG must be seen as a paradigm that does not merely append the term “sustainable” to Good Governance but fundamentally transforms how local governments design, implement, and evaluate policies, consistent with arguments for cross-sectoral integration (Ansell & Gash, 2008; Glass & Newig, 2019). The key implication for local governments is the need for technical regulations, capacity building, and visionary political leadership to ensure the transition from good to sustainable governance.

Governance as a Key Instrument

Governance is the foundation that determines the direction, quality, and sustainability of development. Flint (2013) describes governance as the “heart” of sustainable development, as it determines how policies are designed, how resources are allocated, and how accountability is carried out. Without strong governance, other instruments such as sustainability reporting risk functioning only as administrative documents devoid of meaning. In the literature, governance is often identified as a decisive variable for the success of the SDGs at the local level (Fonseca et al., 2020; Glass & Newig, 2019).

The survey shows that this recognition is nearly universal among respondents: 97.75% agreed that sustainable governance supports the achievement of the SDGs (84.27% strongly agreed and 13.48% agreed), while 98.31% considered it necessary to integrate SGG into regional long-term and medium-term development plans (88.76% very necessary and 9.55% necessary). The interviews, however, reveal that this normative recognition is not yet reflected in practice, and they locate the problem precisely: coordination, capacity, and leadership. The Head of the West Sulawesi Inspectorate highlighted a fundamental weakness in the coordination system:

> “As long as governance is not strong, do not expect sustainability reporting to work. Many government agencies still operate independently, inter-agency coordination is weak, and data often remain inconsistent. (Informant 2)”
> *Original in Bahasa Indonesia: “Selama tata kelola belum kuat, jangan berharap laporan keberlanjutan bisa jalan. Banyak OPD yang masih bekerja sendiri-sendiri, koordinasi antarinstansi lemah, sehingga data sering tidak konsisten.”*

Similarly, the Head of the Regional Financial and Asset Management Agency (BPKAD) of Majene Regency added:

> “Our main problem lies in the capacity of human resources and regulatory consistency. If governance is not well-organized, the report will remain a document, not an evaluation instrument usable by leaders. (Informant 6)”

Original in Bahasa Indonesia: "Masalah utama kami adalah kapasitas SDM dan konsistensi aturan. Kalau tata kelola tidak tertata, laporan hanya jadi dokumen, bukan instrumen evaluasi yang bisa dipakai pimpinan."

These statements illustrate that governance is not merely a normative concept but the driving mechanism that determines whether sustainability reporting reflects genuine practice or remains ceremonial. The literature supports these findings: Bornemann and Christen (2019) highlight the importance of practical governance arrangements to ensure consistent realization of sustainable development, and Xu et al. (2024) demonstrate that local goal-based governance can bridge global goals and local policies. Beyond institutional aspects, the interviews underscored political leadership as a further condition. An academic informant stressed:

"If the head of the region does not have a sustainability vision, then the sustainability report will only become a ceremonial document. Visionary leadership determines the future direction of governance. (Informant 4)"

Original in Bahasa Indonesia: "Jika kepala daerah tidak punya visi keberlanjutan, maka laporan keberlanjutan hanya akan jadi dokumen seremonial. Kepemimpinan visioner itu yang menentukan arah governance ke depan."

This perspective strengthens Portney's (2013) argument that the depth of local political commitment determines how seriously cities pursue sustainability. The relationship can be summarized in a simple upstream–downstream logic: governance operates upstream of reporting, so the quality of the report can never exceed the quality of the governance that produces it. If governance is strong, sustainability reporting will reflect credible sustainable development practices; if governance is weak, reporting will remain symbolic. Accordingly, governance plays a dual role as an institutional foundation and as a compass for development direction. The implications for local governments are the need to strengthen inter-agency coordination, enhance human resource capacity, and foster sustainability-oriented leadership.

From Symbolism to Substance: Conceptualizing an Integrative SGG–SR Model

The findings indicate that SR in local governments remains largely symbolic. No respondent reported that their region regularly produces sustainability reports; 23.60% indicated such reports had been produced but not sustained, and 76.40% stated they had never been produced (Table 4). This suggests that SR has not become a substantive instrument, but rather a collection of activity records. The pattern of reports produced but later abandoned also mirrors the reporting 'fatigue' and discontinuation that Niemann and Hoppe (2018) document

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even among pioneering European local governments. A representative of WALHI West Sulawesi emphasized:

> "The reports resemble a compilation of activities, not genuine sustainability reports. There are no SDG indicators, and no impact evaluations. (Informant 5)"
> *Original in Bahasa Indonesia: "Laporan yang ada lebih mirip kumpulan kegiatan, bukan laporan keberlanjutan. Tidak ada indikator SDGs, tidak ada evaluasi dampak."*

The reports referred to by informants typically took the form of compilations of program activities embedded in existing planning and performance documents—such as the medium-term development plan (RPJMD), the Strategic Environmental Assessment (Kajian Lingkungan Hidup Strategis/KLHS), and regional SDG reports—rather than stand-alone reports structured around sustainability indicators. This finding is consistent with Billi et al. (2021), who argue that sustainability practice often remains a semantic constellation in which the term is widely used without a clear implementation framework, and with Xu et al. (2024), who stress that without adaptive governance, sustainability reporting risks becoming a symbolic exercise.

To escape this trap of symbolism, the classical principles of Good Governance—accountability, transparency, responsibility, fairness, and independence—must be transformed toward Sustainability Governance. This transformation does not abandon the foundations of Good Governance but expands their meaning to align with the sustainability agenda and the achievement of the SDGs. Table 8 summarizes the transformation of the five principles, the empirical evidence anchoring each transformation, and the implication of each for SR practice; the narrative below elaborates each row.

Table 8. Transformation of Good Governance Principles toward SGG and Implications for SR

Principle	Meaning in Good Governance	Extension in SGG	Empirical anchor	Implication for SR
Accountability	Administrative obligation to report performance to oversight bodies	Substantive responsibility to society and the environment	Informant 2: no standardized system; HR not ready	SR becomes an SDG-referenced performance benchmark
Transparency	Availability of administrative data	Honest disclosure of positive and negative development impacts	Informant 5: no SDG indicators or impact evaluation	SR discloses impacts openly and accessibly to the public

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Responsibility	Formal bureaucratic obligation	Moral and political responsibility, including to future generations	Informant 3: responsibility to environment and next generations still lacking	Sustainability becomes core content of reporting, not an add-on
Fairness	Equal access to public services	Ecological and intergenerational justice	Bornemann & Christen (2019)	SR reports distributional and intergenerational effects of development
Independence	Fiscal self-reliance	Capacity for local initiative and innovation on sustainability	Informant 4: regions wait for central directives	Regions initiate SR without waiting for central instruction

Source: constructed by the authors from the interview data and literature.

First, accountability. In Good Governance, accountability is generally understood as an administrative obligation to report performance to supervisory bodies. Within the sustainability framework, it expands into genuine responsibility to both society and the environment. As the Head of the West Sulawesi Inspectorate put it:

> "If sustainability reporting is undertaken seriously, it will become a performance benchmark. But the problem is, there is no standardized system and our human resources are not yet ready. (Informant 2)"
>
> *Original in Bahasa Indonesia: "Kalau pelaporan keberlanjutan ini dikerjakan serius, dia akan jadi tolok ukur kinerja. Tapi masalahnya, belum ada sistem baku dan SDM kita belum siap."*

Accountability must therefore move from procedural to substantive. Greco, Sciulli, and D'Onza (2015) show that stakeholder engagement strengthens the credibility and legitimating capacity of local government sustainability reports, precisely because it ties reported measures to the concerns of the public. Second, transparency. Traditionally interpreted as the availability of administrative data, transparency under sustainability governance means substantive honesty in disclosing the impacts of development—both positive and negative—on society, the economy, and the environment (Gupta et al., 2020; Fonseca et al., 2020). The WALHI representative's criticism that existing reports contain "no SDG indicators, no impact evaluations" (Informant 5) illustrates precisely the absence of this substantive transparency.

Third, responsibility. In Good Governance, responsibility is often understood as a formal bureaucratic obligation. Within the sustainability framework, it must be broadened to include moral and political responsibility. A member of the West Sulawesi DPRD noted:

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> "Transparency and accountability are already basic. But we must also be responsible to the environment and to future generations, and that is still lacking. (Informant 3)"
>
> *Original in Bahasa Indonesia: "Transparansi dan akuntabilitas itu sudah dasar. Tapi kita juga harus bertanggung jawab pada lingkungan dan generasi ke depan, itu yang belum ada."*

Meadowcroft (2007) refers to this as embedded responsibility—responsibility inherent in every stage of policymaking. Fourth, fairness. Good Governance emphasizes fairness in access to public services, but sustainability governance extends this to ecological and intergenerational justice: current policies must ensure that natural resources and social opportunities are preserved for future generations (Bornemann & Christen, 2019). Fifth, independence. Usually understood in fiscal terms, independence in the sustainability framework refers to the capacity of local governments to innovate and adapt to sustainability issues. One academic informant stated:

> "Often, local governments wait for directives from the central government. Yet, if they want independence, regions must take initiative themselves. Without independence, sustainability principles cannot grow. (Informant 4)"
>
> *Original in Bahasa Indonesia: "Sering kali pemerintah daerah menunggu arahan pusat. Padahal kalau mau mandiri, daerah harus berinisiatif sendiri. Tanpa kemandirian, prinsip keberlanjutan tidak bisa tumbuh."*

This perspective aligns with Lemos and Agrawal (2006), who emphasize locally contextualized governance innovations. Building on these five transformed principles and the empirical findings, Figure 1 visualizes the integrative SGG–SR model proposed by this study. The model operates as follows. The input layer comprises the four enabling conditions identified empirically in this study: national SR guidelines and technical regulations, human resource capacity, dedicated budget, and visionary leadership—the mirror image of the four dominant obstacles in Table 5. These inputs feed the SGG core, in which the five transformed governance principles (Table 8) are institutionalized in planning, budgeting, and coordination routines. The SGG core then drives the SR process, conceived as a six-stage cycle: (1) planning and indicator setting referenced to localized SDG targets; (2) cross-agency data collection coordinated to resolve the data inconsistency reported by Informant 2; (3) report preparation; (4) validation and assurance involving the inspectorate and the DPRD in their oversight functions; (5) publication and public disclosure; and (6) feedback of the report's findings into the evaluation of RPJMD/RKPD, closing the loop between reporting and planning.

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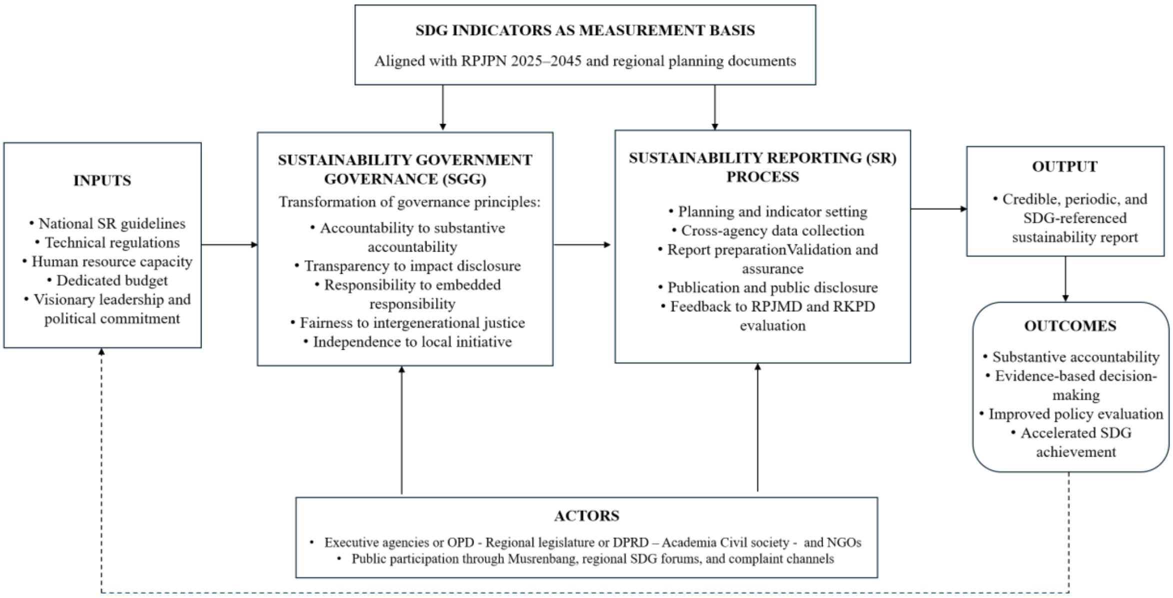

Figure 1. Integrative Model of Sustainability Government Governance based on Sustainability Reporting (SGG–SR)

Two layers surround this core flow. The actor layer specifies who participates: executive agencies (OPD) as producers, the legislature as overseer and budget authority, academia as methodological partner, and civil society and the public—through Musrenbang, regional SDG forums, and complaint channels—as data sources and validators. The indicator layer specifies the measurement basis: localized SDG targets and indicators aligned with RPJPN 2025–2045 and regional planning documents, which answers the informants' complaint that "the indicators are unclear." The model's output is a credible, periodic, SDG-referenced sustainability report that complements LAKIP/SAKIP and LKPD; its intended outcomes are substantive accountability, evidence-based decision-making, and accelerated SDG achievement, with an evaluation feedback loop from outcomes back to inputs. In this architecture, Good Governance and Sustainability Governance relate as roots to trunk: the classical principles provide the foundation, while their sustainability-oriented transformation enables the system to grow, adapt, and bear fruit (Meadowcroft, 2007).

CONCLUSION

This study set out to answer three questions concerning the understanding, practice, and governance of sustainability reporting at the local government level. On the first question, the findings show that sustainable development at the local level remains largely symbolic: normative awareness is high, but it is decoupled from operational routines a condition this study terms pseudo-awareness. On the second question, sustainability reporting has not been

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implemented consistently; no region produces it routinely, and existing reports function as administrative activity records constrained by limited human resources, budgets, and technical regulations. On the third question, the study proposes an integrative SGG–SR model that transforms the five principles of Good Governance accountability, transparency, responsibility, fairness, and independence toward sustainability, positions SR as a six-stage cycle embedded in the planning–reporting architecture of local government, and specifies the actors, SDG-referenced indicators, outputs, and evaluation mechanisms involved.

The implication of this study is the need to integrate SR into local government governance systems as a strategic instrument for planning, decision-making, and evaluation of sustainable development. This requires national SR guidelines, strengthened institutional coordination, human resource capacity-building, dedicated budgets, and sustainability-oriented leadership.

Several limitations must be acknowledged explicitly. First, the study covers only three districts in one province (West Sulawesi), so the findings are context-bound and cannot be generalized statistically to other regions. Second, the sample of 178 respondents was selected purposively rather than randomly, and local government officials dominate the sample; the perceptions captured may therefore over-represent the bureaucratic perspective. Third, the quantitative analysis is descriptive by design and does not test relationships among variables, and the questionnaire was not subjected to formal validity and reliability testing. Fourth, the qualitative phase relied on six key informants; although selected to represent distinct institutional positions, they cannot capture all stakeholder voices. Future research is therefore recommended to test the integrative SGG–SR model empirically—for example, using structural equation modeling (SEM/PLS) with a larger probabilistic sample to examine the relationships among governance principles, SR quality, and SDG achievement—and to conduct comparative case studies across local governments with different fiscal capacities and reporting experiences to assess the model’s transferability.

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