

A Decade into the 2030 Agenda: Understanding what drives the quality of SDG reporting in Portuguese Municipalities

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INTRODUCTION & AIM

In 2015, the United Nations launched the 2030 Agenda for Sustainable Development, establishing 17 Sustainable Development Goals (SDG), highlighting the essential role of local governments in achieving these goals, particularly the SDG 11.



Municipalities act as key agents of change, by promoting sustainability-oriented policies, coordinating local initiatives, and engaging with citizens and stakeholders. Aligning local strategies with the SDGs and transparently reporting progress is essential for evaluating sustainability performance and accountability.

TARGET 12.6



Target 12.6 encourages organisations to integrate sustainability into their reporting practices.

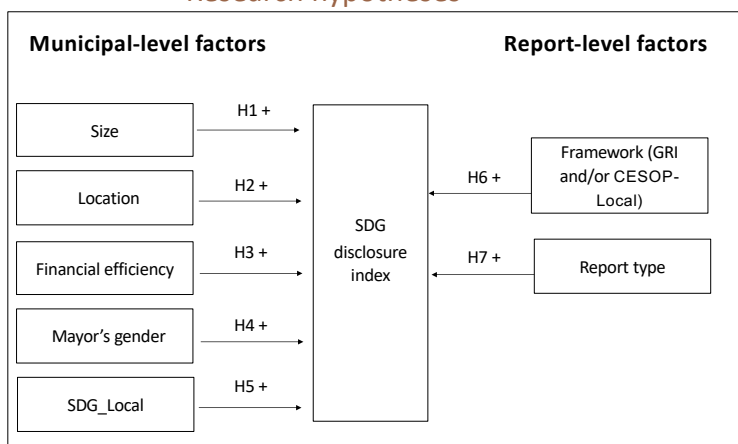
This study aims to identify the determinants of SDG reporting quality in Portuguese municipalities by analyzing both municipal characteristics (size, location, financial efficiency, mayor's gender, and participation in initiatives such as SDG_Local) and report-level factors (report type and reporting framework).



METHOD

Sample: 67 reports available portuguese municipalities' websites, published over the post 2030 Agenda period: 2015- 2024

Research hypotheses



$$Index_i = \sum_{n=1}^i \frac{SDG_n}{i}$$

Content analysis

Score 0 – 3, based on the municipalities' recognition and commitment to each goal

Index_{SDG}

$$= \alpha_0 + \beta_1 Size + \beta_2 Loc + \beta_3 Gen + \beta_4 Effic + \beta_5 ODS_local + \beta_6 Fram + \beta_7 Report + \theta_i$$

RESULTS & DISCUSSION

Level of quality disclosure	Nº observations	Minimum	Maximum	Average
IND _{SDG} _2015	2	0	0	0
IND _{SDG} _2016	6	0	2	0.3333
IND _{SDG} _2017	9	0	2.6471	0.4837
Level _{SDG} _2018	5	0	3	1.5412
IND _{SDG} _2019	9	0	2.0588	2.7582
IND _{SDG} _2020	8	0	3	2.4118
IND _{SDG} _2021	6	0	3	2.8235
IND _{SDG} _2022	9	0	3	2.4902
IND _{SDG} _2023	9	0	3	2.6471
IND _{SDG} _2024	4	2.8823	3	2.9705
IND _{SDG} _2015-2024	67	0	3	1.8675

On average, the quality of reporting is low, with a mean score of around 2. Municipalities tend to focus on qualitative narratives of commitments and plans, rather than providing quantitative indicators or evidence of impact.

Panel data regression results

H1

H6

H7



IND _{sdg}	Random effects	
Nº OBS	67	
Nº Group	29	
	Coef.	Sig.
Size	5.46e-06	0,042
Loc	0.1137868	0.795
Gen	0.230004	0.600
Effic	0.2388789	0.453
ODS _{local}	0.0988049	0.682
Fram	0.5307457	0,001
Report	0.3555599	0,000
_cons	0.228906	0,954
R ²	Within	0,3225
	Between	0,7886
	Overall	0,6793
	Wald Chi2	69,55
	Prob>F	0,0000

CONCLUSION

Larger municipalities have higher quality of SDG disclosure, driven by stronger stakeholder pressure and legitimacy concerns. Findings show that using **GRI framework** fosters more detailed SDG reporting. In Portugal, the **CESOP_Local** platform strengthens accountability, helping municipalities monitor performance, showcase commitment, and ensure comparable, high-quality data.

The study emphasizes the importance of standardized, data-driven reporting tools in enhancing transparency, accountability and stakeholder trust in local sustainable development. The study provides policymakers with practical insights to help them promote structured SDG reporting and capacity building among municipalities, thereby strengthening their contribution to the 2030 Agenda

FUTURE WORK / REFERENCES

MONTEIRO, S., RIBEIRO, V., GOMES, P., FERNANDES, M., MOLHO, C., (2025) What are the drivers of sustainable development web-reporting in Portuguese local governments? Measuring Business Excellence: Special issue "Measuring, Monitoring and Reporting Sustainable Development Goals performance", 29(2), 193-213