Integrating the SDGs into Municipality Sustainability Reporting

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ABSTRACT,

United Nations, 2015, the adoption of the Sustainable Development Goals. In 2020, by following the national guidelines to integrate the SDGs into Municipality practices, the Municipality of Rheden wants to integrate the SDGs in their program budget and performance reporting. This case study contributes to that challenge. Qualitative research by use of the Grounded Theory has been executed on linking the program budget from the Municipality of Rheden of 2020 to the SDGs. From this research strengths and weaknesses of the current approach on budgeting and reporting to the SDGs were discovered. By literature study, sustainability reporting has been found to be a relevant tool for contributing to the SDGs. A report analysis took place on recommendation from the study of Niemann (2015) on relevant guidelines and indicators of leading (sustainability) reporting institutions. These institutions are the United Nations, GRI and ISO. From the findings of both the qualitative research, as well as the report analysis, a framework as guide for integrating the SDGs in the program budget and performance reporting approach of the Municipality of Rheden was designed. Nevertheless, from the perspective of the case, the Municipality of Rheden experiences SDG tiredness among some stakeholders. An improvement point for the framework from theory was therefore to exclude the dominant presence of the SDGs from the framework. The first framework and this recommendation concluded in the framework from practice, with examples for use for the Municipality of Rheden. Suggestions for future research are to broaden the scope of this study, and eventually design a framework as guide to integrate the SDGs in reporting accessible and usable for all Municipalities (of the Netherlands). Hence, a first step for the Municipality of Rheden to integrate the SDGs into their program budget and performance reporting has been made.

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1. INTRODUCTION

In 2015 all the 193 member states of the United Nations adopted 17 urgent calls for action (Nations, 2015). The urgent calls of action are called the Sustainable Development Goals or SDGs (Appendix A, Figure 1) and "they recognize that ending poverty and other deprivations must go hand-in-hand with strategies that improve health and education, reduce inequality, and spur economic growth – all while tackling climate change and working to preserve our oceans and forests." (Nations, 2015).

The Vereniging van Nederlandse Gemeenten (VNG), connection between all Dutch Municipalities, has asked all Dutch Municipalities to integrate the SDGs in their policies (Reesch & Harst, 2018). In 2016 the Municipality of Rheden started to adopt the SDGs in several ambitions. The activities that followed from these ambitions let them in 2018 win the prize of 'most promising Global Goal municipality of the Netherlands' and in 2019 the prize of 'most inspiring Global Goals municipality of the Netherlands'. Examples of these activities are the creation of an 18th Global Goal 'Share and pass on', and the nomination of 18 internal ambassadors for each Global Goal (Rheden, 2019). In addition, in 2018 an SDG-based policy deployment was implemented in the Municipality. Furthermore, in May 2018 the organization was changed in line with the five clusters of the SDGs. Externally in 2019 a lot of SDG initiatives and projects were initiated in the Municipality, many of them in triple helix cooperations. A new ambition of the municipality of Rheden in 2020 is to improve the contribution to the SDGs by aligning their program budget and performance reporting approach with the SDGs, and report on the SDGs in another method than presently is used. This study contributes to this challenge.

Around the late 1980s companies started to issue corporate social responsibility reports, a practice that is now commonplace (Niemann, 2015). Most large companies publish reports on corporate social responsibility policies and performances, seen as data that is especially considered by the investment community (Cousins, Lamming, Lawson, & Squire, 2008). Corporate social responsibility is defined by the Netherlands Enterprise Agency as "taking responsibility for the impact of business on the environment, society and employees while striving for economic success"(Agency, 2020). With the right balance between people, planet and profit it can create benefits for companies in terms of loyalty, reputation and innovation (Agency, 2020). Corporate social responsibility reports report on environmental and societal issues, aside of the economic issues. Since the concept of sustainability has gained wider acceptance, the term sustainability reporting is now more common than corporate social responsibility reporting (Niemann, 2015). However, sustainability reporting and corporate social responsibility reporting both address the same dimensions. Sustainability reports also provide transparent disclosures on the dimensions of social, environmental and economic performance. A sustainability report is often demanded by stakeholders (Herremans, Nazari, & Mahmoudian, 2016). Sustainability reports are produced by companies for the creation of a positive image, to inform stakeholders on management decisions and to boost employee morale. Sustainability reports are also sometimes used to calculate the 'Social Return on Investment' (SROI), i.e. an attempt to calculate the financial costs and benefits of environmental and social effects of a company, next to the economic financial costs and benefits (Niemann, 2015). Companies with over 500 employees are even required to disclose non-financial information under the EU Directive 2014/95/EU (Commission, 2020). A downside of a sustainability report is that some firms use the sustainability report for 'greenwashing' or 'SDG washing', in which they give a false impression of being more sustainable sounded than they actually are (GRI, Compact, PwC, & Shift, 2018; Niemann, 2015). The sustainability report can be used wrongly, for example with 'cherry-picking', the process of selecting goals and targets based on what is the easiest (GRI, Compact, et al., 2018). The sustainability report can be merged with a financial report and become a so called 'integrated report'. An Integrated Report (IR) consensus different accountability dimensions for both financial and non-financial domains into one report (Biondi & Bracci, 2018). These reports increase on one hand the relevance of sustainability information for decision-makers, but on the other hand decrease readability of these reports and the space for sustainability discussions (Niemann, 2015). Sustainability reporting is a powerful stimulus with regard to contributing to the SDGs. It is a strategic tool that can engage stakeholders, support sustainable decision-making at all levels, shape strategy, drive innovation and attract investments (GRI, Compact, et al., 2018). Benefits for using the SDG's in sustainability reporting for companies are to identify future business opportunities, enhance the value of corporate sustainability, strengthen stakeholder relations and keeping pace with policy developments, stabilizing societies and markets and using a common language and shared purpose (Portier, Gomme, & Whelan, 2015). In the public sector, the phenomenon 'sustainability report' is not easy to study compared to the private sector (Biondi & Bracci, 2018; Niemann, 2015; Niemann & Hoppe, 2018). On the moment reporting on the SDGs by Dutch municipalities is defined by the costs the Dutch municipalities make per SDG. The higher the amount of costs, the better a municipality is reported to perform towards the SDGs (waarstaatjegemeente, 2020).

Within the Municipality of Rheden an improvement is reported to bring more structure into the program budget and performance reporting. In addition, the Municipality of Rheden would like to stimulate contributing to the SDGs within their program budget and performance reporting. The aim of this study is to design a framework for the Municipality of Rheden that is a guide for integrating the SDGs in their program budget and performance reporting of the Municipality. The framework is aiming to guide reporting on the SDGs on a different manner than currently used for Dutch Municipalities. The framework will be a guideline towards an integrated report, aiming to report on financial and non-financial dimensions for the Municipality of Rheden.

The framework has to take into account the current program budget and performance reporting. Furthermore, the framework will include aspects of guidelines and indicators of international (sustainability) report institutions, as sustainability reporting is a powerful stimulus towards contributing to the SDGs (GRI, Compact, et al., 2018). This study will therefore answer the following question:

"How is it possible for a Dutch municipality as Rheden to integrate the SDGs in their program budget and performance reporting?"

This paper will give new knowledge in the domain of sustainability reporting on the SDGs for municipalities. In addition, the result of this study can be a helpful for other Dutch Municipalities that are struggling with integrating the SDGs in their program budget and performance reporting approach.

2. THEORETICAL BACKGROUND AND RESEARCH

2.1 Theoretical Background

To design this research, literature has been studied on the topics of the United Nations and the SDGs, the current program budget and performance reporting approach of the Municipality of Rheden, the phenomenon sustainability reporting in municipalities, and two influential (sustainability) reporting institutions, the GRI and the ISO.

2.1.1 United Nations and the SDGs

The United Nations is an international organization and mechanism for governments to find areas of agreements and solve problems together. The United Nations has as goal to take action on issues confronting humanity in the 21st century. The SDGs are contributing towards this goal (Nations, 2020a). The SDGs are the successors of the Millennium Development Goals or abbreviation MDGs. The MDGs, set up by the United Nations member countries in the beginning of this century, decreased hunger, diseases and poverty significantly, especially in the Global South (Eisenmenger et al., 2020). Nevertheless, they were criticized for being set in an ad hoc, insulated manner. The SDGs were a result of a consultation process, resulting in 17 main goals that were unanimously approved by the Member States in 2015. The SDGs are non-binding, with each country being expected to create their own national or regional plans (Swain, 2017). The SDGs generate benefits for planet, people and profit, as they aim to "eradicate poverty, establish socioeconomic inclusion and protect the environment" (Swain, 2017). The SDGs are anticipated to generate at least 12 trillion worth of market opportunities by 2030 (GRI, Compact, et al., 2018). The United Nations report on the SDGs every year, by indicators set up by the Inter-agency and Expert Group on SDG Indicators. The abbreviation of this group name is IAEG-SDGs and it is composed of Member States and includes international and regional agencies as observers (IAEG-SDGs, 2020; Nations, 2020b). Critics of the SDGs raise questions on if and whether the SDGs can be measured an monitored (Swain, 2017). Furthermore, detractors argue that the very concept of the SDGs reflect an inherent conflict between the human and natural systems, as economic growth leads to a depletion of natural resources, and proclaim that the SDGs even put more focus on economic growth than on ecological integrity (Eisenmenger et al., 2020; Swain, 2017). In addition, detractors declare that the breadth of the SDGs is at odds with the need to prioritize (Swain, 2017).

2.1.2 The current program budget and performance reporting approach of the Municipality of Rheden

The current program budget and performance reporting approach of the Municipality of Rheden is divided in several reports over a year. It has annual year program budget (in Dutch called the 'Programmabegroting') that outlines the ambitions, goals, developments, actions as well as the budget for the coming year from all departments of the Municipality of Rheden. The program part of the program budget is divided in five different programs. These programs are Economic Development, Well-being, Spatial Development, Sustainability and Governance & Safety. Moreover, there are four other reports each year, called the winter-, spring-, summer- and autumn report (in Dutch named the Winter- Lente-, Zomer- en Herfst rapportages). These reports report about the actual performance progress state of the plans and actions made in the program budget, just as the actual costs. At last there is the 'Kadernota', every year, which sets guidelines for the program budget for the year after (Appendix A, Figure 2). This 'Kadernota' is developed by the Accounting Committee (R. Rheden, 2020).

2.1.3 Sustainability reporting in Municipalities

In the public sector, the phenomenon 'sustainability report' is not easy to study (Biondi & Bracci, 2018; Niemann, 2015; Niemann & Hoppe, 2018). This is mainly due because contrary to company reports, in the public sector mostly no standards are set (Niemann, 2015; Niemann & Hoppe, 2018). In a study between US cities, great diversity in sustainability reporting is noticed, argued to be due to having no national standard, not 'one' leading sustainability reporting agency as well as the planning being novel (Keeley & Benton-Short, 2019). A few cities issue separate sustainability reports under the GRI framework, although the most cities come up with their own indicators and frameworks (Niemann, 2015; Niemann & Hoppe, 2018). Purposes for municipalities to set up a sustainability report are to increase legitimacy, enhance informed decision making, play a part in agenda setting, and enhance public social learning. Difficulties found among cities that were producing a sustainability reports lie between the comprehensiveness and communicability of the report. Sustainability reports may turn up being too detailed or too superficial (Niemann, 2015). In some cities sustainability reporting has been received with enthusiasm, but ended with a reporting tiredness (Niemann & Hoppe, 2018). Other downsides of producing a sustainability report are the costs of data collection and management, consultation and layout (Niemann, 2015). In an investigation in the US, 60 percent of the cities report to have hinder in

sustainability reporting due to a lack of staff, Moreover, 50 percent indicates on how to proceed with sustainability is a problem (Keeley & Benton-Short, 2019).

According to Niemann from the VNG International, relevant frameworks for sustainable reporting for municipalities come from the United Nations, the International Standardization Organization (ISO), and the Global Reporting Initiative (GRI). The Integrated Reporting Council and European Union are also mentioned, but while the other three give recommendations about indicators and guidelines, the Integrated Reporting Council argues for stand-alone reports and the European Union mandates for disclosures of non-financial and diversity information for all organizations with over 500 employees (Niemann, 2015).

2.1.4 Global Reporting Initiative

The GRI is an independent organization that has been pioneering the corporate sustainability reporting since 1997 (GRI, 2020a). It is internationally the most influential institution. The reporting principles of the GRI are Stakeholder inclusiveness, Sustainability Context, Materiality and Completeness (GRI, Compact, et al., 2018). The GRI has a database that provides users access to all sorts of sustainability reports. When typing in 'public agency' the database has 230 hits for sustainability reports from all over the world. When filtering it down to the Netherlands, just three - the City of Amsterdam, the Ministry of Economic Affairs, and the Nederlandse Spoorwegen (GRI, 2020b). In a study about Australian Government departments, there is argued that those departments using the GRI tend to disclose more sustainability information (Hossain, 2018). For using the GRI standards there are two approaches. The first one is to use the GRI standards to prepare a sustainability report in accordance with the standards. The second one is to use selected standards, parts of their content, to report specific information. Any published materials with disclosures based on the GRI standards are always to be referenced using one of these claims. The benefits of referencing to the GRI is to ensure the information is accurate and of high quality, which enables stakeholders to make sound assessments based on that information (Standards, 2016). Downsides of the GRI for cities is that it is too much focused on organizational performance (Niemann & Hoppe, 2018).

2.1.5 International Organization for Standardization

The ISO (International Organization for Standardization) develops voluntary, consensus-based, and market relevant standards that support innovation and provide solutions to global challenges. It develops standards that are internationally agreed on by experts (ISO, 2020). The ISO has been recommended for its framework in the ISO 26000 Guidance on social responsibility (Balzarova & Castka, 2018; Niemann, 2015). The ISO 26000 provides guidance on the concept, background, principles, practices, implementations and communications of social responsibility. The

ISO 26000 is not intended for certification or contains requirements. Examples of initiatives and tools for social responsibility are provided in the ISO 26000 (ISO, 2018b). The ISO 26000 is proposed to be the most useful for small- and medium sized companies that did not deal with their social responsibility in a systematic way before (Hahn & Weidtmann, 2016). NGO's and governments seem to adopt the ISO 26000 at comparable level as for-profit organizations. The conceptualization of the definition 'social responsibility', and commitment of top management are the main areas where organizations are likely to struggle with the ISO 26000 (Balzarova & Castka, 2018). Questions are raised about the possible trade-offs between legitimacy (inclusion of various stakeholders) on one and efficiency and effectiveness on the other hand when using the ISO 26000 (Hahn & Weidtmann, 2016).

2.2 Research

This paper will do qualitative research on redesigning the current program budget and performance reporting approach to the SDGs and their targets. It will use linkages between the current program part of the program budget and the SDGs as a start for the framework. These linkages will define the strengths and weaknesses of the contribution of current program part of the program budget to the SDGs. In addition, the qualitative research will generate points of improvements for integrating the SDGs in the program budget and performance reporting approach of the Municipality of Rheden. The budgeting approach is not included in this qualitative research, due to it being an economical aspect that is already established in reporting towards the SDGs. However, in the framework the budgeting approach will be taken into account, as the research question of this paper aims to design a framework for an integrated sustainability report on the SDGs for the Municipality of Rheden.

Moreover, the framework will use a report analysis of reports from international institutions on sustainability reporting with the SDGs. This report analysis has as aim to include relevant guidelines and indicators in a framework for integrating the SDGs into the program budget and performance reporting of the Municipality of Rheden.

3. METHODS

The methods used for this research are qualitative research and report analysis. For the qualitative research, the Grounded Theory is used. Moreover, in this part of the study an explanation of the characteristics of the case are given. This part has as aim to understand the characteristics of the Municipality of Rheden for which the framework will be designed.

3.1 Characteristics case

The Municipality of Rheden has several stakeholders for carrying out Municipality practices, the most important ones for this case being the Local Council, Accounting Committee, Aldermen, Mayor, and Civil Service (Appendix B, Figure 1). The Local Council is appointed by the citizens of the Municipality of Rheden and appoints and monitors the Aldermen and

Mayor. The Aldermen and Mayor are responsible for the carrying out practices of the Municipality of Rheden. This responsibility is carried together with the Civil Service. The Accounting Committee is appointed by the Local Council and monitors the program budget of the Municipality. The Accounting Committee reports to the Local Council about the program budget. Within the Municipality two aspects are relevant for this study. The first one is about the findings of the Rekenkamer Commissie when monitoring the program budget of 2020. The second aspect contents the notification of SDG tiredness among some stakeholders of the Municipality of Rheden.

Recently, May 2020 the internal Rekenkamer Commissie of the City Council from the Municipality of Rheden, reported the urgency for improvement of the program budgeting and performance reporting approach of the Municipality of Rheden. The Rekenkamer Commissie supports SDG aligned programs but suggests a more SMART approach of the elaboration of the goals, targets and actions. In addition, three questions (translated from Dutch), 'What do we want to achieve?', 'What are we going to do for it?' and 'What will the costs be?' are suggested to be included in the program budget. The answers to these questions should cover the goals, targets and actions of the Municipality.

Over the past years, the Aldermen and Mayor notice SDG tiredness between some stakeholders in the Municipality of Rheden. The complaints are that the Municipality is too much focused on achieving the SDGs. Some stakeholders are tired of the focus on the SDGs within the Municipality. These complaints are especially observed in the Local Council. Stakeholders of the Municipality would like the SDGs to be an inspiring and reflective asset by carrying out Municipality practices, instead of the Municipality practices being focused on the SDGs and its targets.

3.2 Grounded Theory

The Grounded Theory is a general methodology for developing theory that is grounded in analyzed data. Sources of this data can be interviews, field observations, as well as all kind of documents (diaries, letters, newspapers, etc.). The interpretations must include the perspectives and voices of the people whom we study (Strauss & Corbin, 1994). When applying the grounded theory method, the researcher does not state a hypothesis. The grounded theory uses coding (Appendix B, Figure 2) to analyze data and develop a theory. This coding is done by line-by-line analysis. It starts with data collection and open coding. Open coding is 'the analytic process through which concepts are identified and their properties and dimensions are discovered in data'. It means reading and analyzing the data collection and defining subcategories from the analyzed data. From open coding, axial coding develops which is the 'process of relating categories to their subcategories'. The subcategories will be related to main categories in axial coding. At last selective coding is done, which is the 'process of integrating and refining the theory'. During the whole process memoing and sorting are taken place.

Memos are written records of the analyses and contain conceptual and analytical information about the analyses and directions for the analyst. Sorting is the process of structuring the memos for formulating a theory (Doeleman, 2014). Limitations of the Grounded Theory are the development of researcher bias and difficulties with finding the right categories (Strauss & Corbin, 1994).

For this research the grounded theory is used for linking the current program part of the program budget to the SDGs. The program part of the program budget of 2020 was used as data to analyze. This program part of the program budget was used due to it being the translation of all the ambitions, goals, developments and actions from several stakeholders within the Municipality of Rheden. In addition, the program part of the program budget was the most actual and recent part for analyzing. The program part from the program budget was analyzed line-by-line.

From using open and axial coding, the sub SDG targets were defined as subcategories, and the SDGs as main categories. The choice for these categories was based upon the aim of this research, to link the programs of the current program budget to the SDGs. Within the sub SDG targets there was made a division between ambitions / objectives / developments (translation of ambities /doelstellingen / ontwikkelingen) and actions (translation of prestaties). This division was made because the ambitions, objectives and developments in the program budget were all focused on 'visions on' achieving something, while the actions were focused on 'how to' achieve something. The 18th SDG, developed by the Municipality of Rheden was also included in the categories. Sentences in the program part of the program budget that did not possess commonalities with ambitions / objectives / developments or actions were excluded.

The research has been done by two researchers. First, they analyzed the program part of the program budget line-by-line independently in the categories. Afterwards, they have discussed these two independent outcomes and agreed on common categories when facing differences. During the whole process memoing was used for information of choices they made and was written down in the footnotes. Almost all sentences possessed commonalities with ambitions, objectives, developments or actions. After the line-by-line analyzation, the sentences of ambitions / objectives / developments and actions were analyzed and a possible coherence between an ambition / objective / development and action of the program budget was written down, again by the two researchers. Coherence was sought, because coherence between ambitions, objectives, developments and actions contributes in relevancy towards achieving the SDGs. Ambitions, objectives, and developments that had the same vision and were coherent with the same action or actions, were written down as one coherence. Actions with the same 'how to achieve' vision that were coherent with the same ambition(s) / objective (s) / development (s) were also written down as one coherence. The sentences in ambitions / objectives / developments and actions were counted

per sub-SDG and summed up per SDG and per program. Also, the coherences between ambitions / objectives / developments and actions was counted down per SDG and per program. Furthermore, the percentages of the ambitions / objectives / developments and actions of the total amount of sentences in ambitions / objectives / developments and actions were calculated. In addition, the coherence was calculated by dividing the total found amount of coherences of an SDG / program by the average of the total amount of ambitions / objectives / developments and actions per SDG / program. The closer this outcome is to 1.0, the higher the coherence.

3.3 Report Analysis

Relevant reports for analyzation are defined by the recommendation of Niemann from the VNG International to include relevant frameworks set up by the UN, GRI and ISO (Niemann, 2015). This research will therefore build upon the recommendation of Niemann from the VNG International. From these institutions only reports with recommendations for reporting on the SDGs were selected for the analyzation. These choices have as limitations that they exclude other international sustainability reporting institutions with guidelines and indicators for reporting on the SDGs. In addition, they exclude relevant guidelines and indicators from reports from the UN, GRI and ISO that report on sustainability and not the SDGs exclusively.

The United Nations was found not to have reports with guidelines for reporting on the SDGs. Nevertheless, it has its own indicators set up by the IAEG-SDGs (IAEG-SDGs, 2020). Moreover, it links for reports on guidelines to the United Nations Global Compact, a non-binding United Nations pact to encourage businesses worldwide to adopt sustainable and socially responsible policies and report on their implementation (Compact, 2020). When focusing on reports from the GRI, ISO and United Nations Global Compact that only report on the SDGs, there was taken a look at several reports, among which the reports from the 'SDG Industry Matrix' (KPMG & Compact, 2015), 'In focus: addressing investor needs in business reporting on the SDGs' (GRI, investment, Compact, & Sverige, 2018), 'Framework for Breakthrough Impact on the SDGs Through Innovation' (Compact, 2019), 'Blueprint for Business on Leadership on the SDGs' (Compact, 2017), and 'A Guide to Traceability for the SMEs' (Compact, 2016). Nevertheless, these reports were excluded from the analysis, due to them being too much focused on a specific industry, stakeholder, business process, or not including all the SDGs, but only certain ones.

Eventually, the three most relevant reports for this study with general guidelines and suggestions for indicators for reporting on the SDGs were found. These reports are the 'SDG Compass', 'Integrating the SDG's into corporate reporting', and 'ISO 26000 and the SDGs'. From these reports, interesting and relevant guidelines were highlighted. Furthermore, summaries of the reports were given. Moreover, recommended relevant reports for indicators or indicator tools by these reports were included in the report analysis.

4. RESULTS
4.1 Qualitative research

In total there was an amount of 186 sentences for ambitions / objectives / developments and 172 sentences for actions, and 75 coherences found for all 18 SDGs in the program part of the program budget (Appendix C, table 1). In table 1 the results of the percentages of the total amount of sentences are given per SDG per ambitions / objectives / developments and actions. Moreover, the results of the coherences as division of the average of sentences ambitions / objectives / developments and actions pers SDG are given in this table.

Table 1. Results per SDG qualitative research

SDG	Ambition/ goal/ development in % of total amount of sentences	Actions in % of the total amount of sentences	Coherence
1	6.45	6.98	0.42
2	0.00	0.00	0.00
3	6.99	9.30	0.41
4	3.76	4.65	0.40
5	3.76	8.14	0.19
6	1.08	0.00	0.00
7	2.15	0.00	0.00
8	14.52	13.95	0.55
9	1.08	2.33	0.67
10	11.83	7.56	0.46
11	19.89	19.19	0.43
12	7.53	7.56	0.30
13	2.69	2.91	0.40
14	0.00	0.00	0.00
15	1.61	2.33	0.57
16	6.45	6.40	0.35
17	8.60	7.56	0.48
18	1.61	1.16	0.40

SDG 11, followed up by SDG 8, has the most ambitions / objectives / developments and actions in the program part of the program budget. For the SDGs 2 and 14 no ambitions / objectives / developments and actions were found in the program part of the program budget. In some cases, more ambitions / objectives / developments were found than actions in the program part of the program budget, as can be seen for SDGs 6, 7, 8, 10, 11, 16, 17 and 18. For the SDGs 1, 3, 4, 5, 9, 12, 13, and 15 this was the other way around.

Also, within every program of the performance part of the program budget, the amount of sentences for ambitions / objectives / developments and actions

were counted down, just as the coherences (Appendix C, Table 2). For the programs the percentages of the total amount of sentences per program from ambitions / objectives / developments and actions, just as the coherences as division of the average of sentences ambitions / objectives / developments and actions per program is given in this table 2.

Table 2. Results per program qualitative research

	Ambitions / Objectives / Developments in % of total amount of sentences	Actions in % of total amount of sentences	Coher-ence
Program Economic Develop-ment	25.27	26.16	0.43
Program Well-Being	36.56	46.51	0.39
Program Spatial Develop-ment	14.52	10.47	0.53
Program Sustaina-bility	8.60	6.40	0.37
Program Governance & Safety	15.05	10.47	0.26

The program Well-Being has the most ambitions / objectives / developments and actions, followed up by the program Economic Development. The program Sustainability was found to have the least ambitions / objectives / developments and actions in the performance part of the program budget.

The coherence between the ambitions / objectives / developments and actions in the SDGs and programs was on average found very low. This can be due to having ambitions, goals and developments with the same vision coherent with same an action or actions, or actions with the same 'how to achieve' vision that were coherent with the same ambition(s) / development(s) / objective(s). Nevertheless, during the investigation there was found in the that ambitions, goals and developments often had no action, or actions no ambition / objective / development. Also, differences between the coherences of the total amount of ambitions / objectives / developments and actions per SDG and program were observed, due to having some ambitions / objectives / developments from one program coherent with actions of another program, or the other way around.

Taken from this research, the current performance reporting approach of the Municipality of Rheden contributes to the SDGs with 186 ambitions, objectives and developments, 172 actions and 75 coherences between the ambitions / objectives /

developments and actions. The program Well-Being was found to have the most ambitions / objectives / developments and actions. To bring more structure in this contribution in the program part of the program budget, the coherence between ambitions / objectives / developments and actions should increase. This outcome has been included when developing the framework.

4.2 Report analysis
Table 3 gives an overview of the Report analysis.

4.3 Frameworks
4.3.1 Framework from theory
The developed framework for the Municipality of Rheden to integrate the SDGs into their budget performance and reporting approach can be found in Table 4. For the Framework a step model is chosen, based upon the recommendations of all three reports.

The framework starts with the first step from the 5-step framework from the 'SDG Compass', with 'understanding the SDGs'. Inclusion of this step was done because knowledge of the SDGs is necessary before starting with integrating the SDGs in the program budget and performance reporting approach of a Municipality, and in this case the Municipality of Rheden.

The second step of the framework is to link the current program budget and performance reporting approach to the SDGs. This step was taken from the 'SDG Compass', 'ISO 26000 and the SDGs', and the qualitative research done before. Within this step it is recommended to use the Grounded Theory, as it has been used for this research. With the qualitative research done before on the current programs of the program budget of the Municipality of Rheden, expertise was gained about strengths and weaknesses of the contribution of the Municipality to the SDGs. These findings were in line with the recommendations of the 'SDG Compass' to identify impact areas when mapping the current state of the organization to the SDGs.

From the knowledge on strengths and weaknesses of the contribution to the SDGs of the Municipality, in the second or third step, prioritization is recommended. To base the prioritization on the found strengths and weaknesses in the step before is highly suggested. This step was taken from the recommendations of all three reports. From the report 'Integrating the SDGs into Corporate Reporting: A Practical Guide' the recommendation to take the severity of likelihood of risks to people and the environment into account was added in the framework. In addition, from 'Integrating the SDGs into Corporate Reporting: A Practical Guide' and 'ISO 26000 and the SDG's', the suggestion to include stakeholders is also added in this step of the framework.

Table 3. Overview of the report analysis

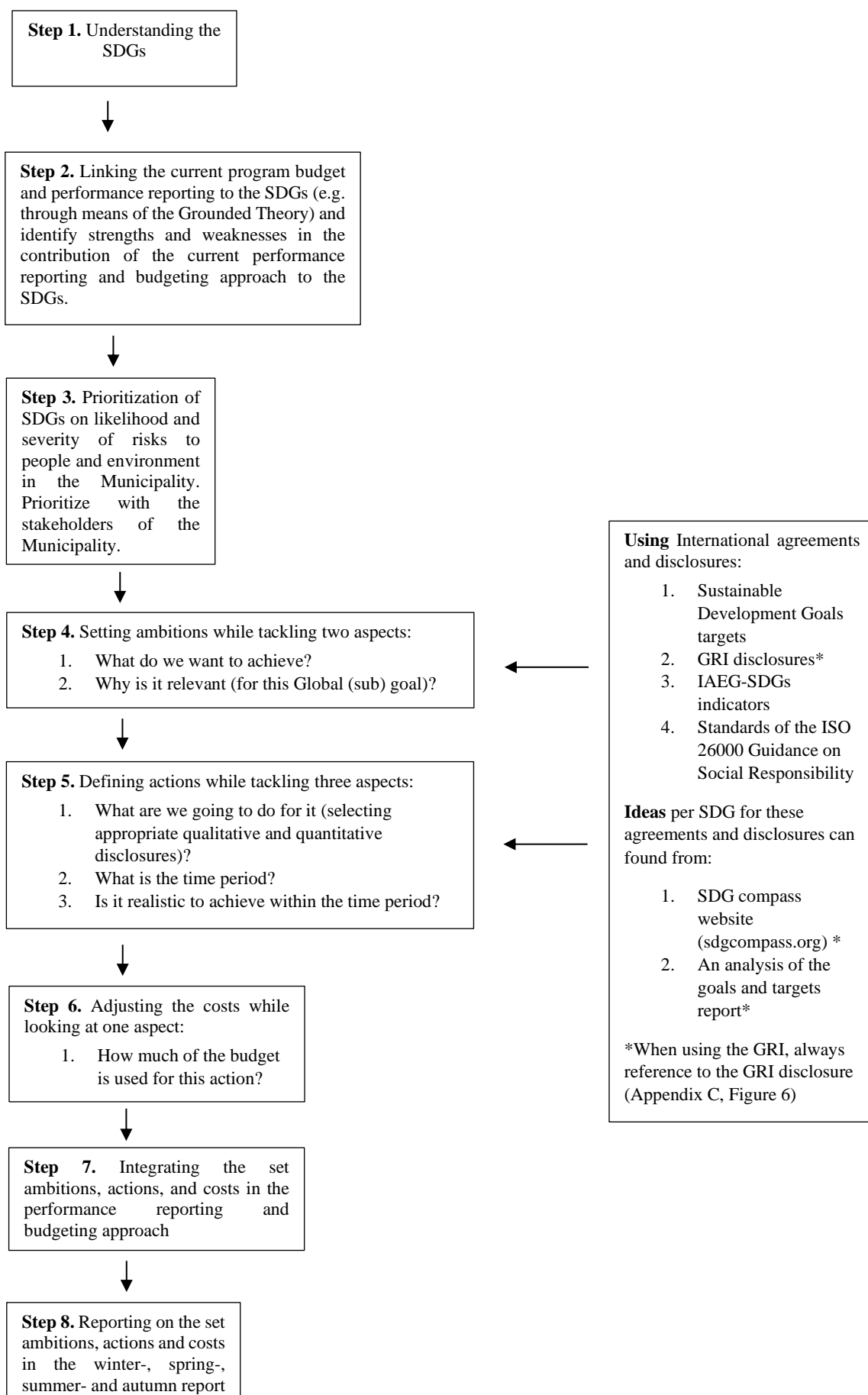|	Report	Publishers	Summary	Relevant indicators	Relevant Guidelines
1	SDG Compass	GRI, United Nations Global Compact, wsbcd	The SDG Compass has as goal to guide companies on how they can align their strategies as well as measure and manage their contribution to the SDGs. The Compass addresses 5 steps as guidelines (Appendix C, Figure 6). In the first step it suggests companies to understand the SDGs. In addition, it advises to get to know the benefits businesses can get from aligning the SDGs to their strategies. In the second step the Compass suggests mapping the SDGs against the value chain to identify impact areas. It also introduces the Logic model (traces the path from inputs through activities, outputs, outcomes and impacts) as use to understand what data should be collected. For step three the baseline and ambition level are discussed. The baseline level is decided upon taking only the KPIs into account (absolute) or comparing the KPI to a unit of output (relative). For the level of ambition an outside-in approach is suggested (looking at what is needed externally first). When it comes to step 4, anchoring sustainability goals within the business, embedding it through all functions and engaging in partnerships are very important. At last, within step 5, effective reporting and communication are urged as necessary. It is recommended to use internationally recognized standards from the GRI or CDP.	1. The SDG Compass has a database with relevant indicators (GRI standards included) for every SDG at its website (sdgcompass.org). 2. GRI standards.	5-step model: 1. Understanding the SDG's 2. Defining priorities 3. Setting goals 4. Integrating 5. Reporting
2	Integrating the SDGs into Corporate Reporting: A Practical Guide	GRI, United Nations Global Compact, PwC, Sweden Sverige	The practical guide outlines a three-step process to embed the SDGs in existing business and reporting processes (Appendix C, Figure 7). In the first step it addresses the understanding and prioritization of SDGs. Especially two aspects, the first one 'assess how priority risks to people and the environment relate to the SDGs', and the second one 'Identify SDG targets you can best contribute to through beneficial products, services or investments' are used as entry points for prioritization. From these entry points, the most important contributions are selected upon severity and likelihood, and then linked back to the SDGs. In the second step measuring and analyzing is discussed. First of all, it is recommended in this step to find opportunities to maximize positive outcomes for the chosen SDGs in the previous step. Secondly, selecting appropriate quantitative and qualitative disclosures are suggested. Especially by looking for disclosures on the SDG Compass site and the reports 'An analysis of the Goals and Targets' and 'Blueprint for Business on Leadership on the SDGs'. When it comes to data collection that is not available in the company, setting up SMART (Specific, Measurable, Achievable, Relevant and Time-bound) indicators are suggested. For the last step, a view has been given on reporting, integrating and implementing change. Furthermore, the use of international agreements and commitments as linkages for the business's information are suggested to validate the reporting outcomes. Over the whole report, including several stakeholders in prioritization, selecting and reporting is urged.	1. Use of SMART (Specific, Measurable, Achievable, Relevant and Time-Bound) indicators. 2. Use of disclosures from the SDG Compass site and 'An analysis of the Goals and Targets report'.	1. Prioritization of the SDGs on severity of likelihood of risks to people and the environment. 2. Including stakeholders in the whole process. 3. Use of international agreements and disclosures.
3	ISO 26000 and the SDGs (ISO, 2018a)	International Organization for Standardization	The ISO 26000 provides guidance on how companies can operate in an ethical and transparent way that contributes to sustainable development while taking into account the expectations of stakeholders, applicable laws, and international norms of behavior. It has thousands of standards to help contribute towards the UN Agenda 2030. The ISO 26000 addresses 7 core subjects of social responsibility that are relevant to every organization. These are organizational governance, human rights, labor practices, the environment, fair operating practices, consumer issues, and community involvement and development (Appendix C, Figure 8). Tips to use the ISO 26000 are to first of all make a quick analysis of your performance in relation to the subjects. Secondly, to create a stakeholder map and list the expectations of these stakeholders. Thirdly, refining self-analysis through the development between your current operations and detailed guidance. Fourthly, by defining your objectives and targets. And finally, by integrating social responsibility in all the relevant parts of the organization.	ISO 26000 examples of voluntary initiatives and tools for social responsibility.	1. Analysis of your performance in relation to the subjects. 2. Self-analysis through the development between your current operations and detailed guidance. 3. List of expectations from stakeholders.

Step 1. Understanding the SDGs

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Step 2. Linking the current program budget and performance reporting to the SDGs (e.g. through means of the Grounded Theory) and identify strengths and weaknesses in the contribution of the current performance reporting and budgeting approach to the SDGs.

↓

Step 3. Prioritization of SDGs on likelihood and severity of risks to people and environment in the Municipality. Prioritize with the stakeholders of the Municipality.

↓

Step 4. Setting ambitions while tackling two aspects:

1. What do we want to achieve?
2. Why is it relevant (for this Global (sub) goal)?

↓

Step 5. Defining actions while tackling three aspects:

1. What are we going to do for it (selecting appropriate qualitative and quantitative disclosures)?
2. What is the time period?
3. Is it realistic to achieve within the time period?

↓

Step 6. Adjusting the costs while looking at one aspect:

1. How much of the budget is used for this action?

↓

Step 7. Integrating the set ambitions, actions, and costs in the performance reporting and budgeting approach

↓

Step 8. Reporting on the set ambitions, actions and costs in the winter-, spring-, summer- and autumn report

Using International agreements and disclosures:

1. Sustainable Development Goals targets
2. GRI disclosures*
3. IAEG-SDGs indicators
4. Standards of the ISO 26000 Guidance on Social Responsibility

Ideas per SDG for these agreements and disclosures can found from:

1. SDG compass website (sdgcompass.org) *
2. An analysis of the goals and targets report*

*When using the GRI, always reference to the GRI disclosure (Appendix C, Figure 6)

Figure 4. Framework from theory

The fourth and fifth step are based upon expertise gained from the qualitative research, all three reports and the recommendations from the Municipality. The Municipality suggested, for a more structured reporting approach, the inclusion of SMART-indicators, just as the report 'Integrating the SDGs into Corporate Reporting: A Practical Guide'. Within the SMART- indicators the first two of the three recommended questions from the Municipality, concerning 'What do we want to achieve?', 'What are we going to do for it?', were also added to the framework. Due to including the first one 'What do we want to achieve' as a Specific indicator, and the second one 'What are we going to do for it?' as a Measurable indicator. The other three Achievable, Relevant and Time-bound indicators were also included in these steps of the framework.

Within step four and five it is suggested to use international agreements and disclosures, based upon the recommendation of all three reports. The international agreements and disclosures that can be used, and are given, are targets of the SDGs, the indicators from the United Nations, GRI disclosures, and standards from the 'ISO 26000: Guidance on social responsibility'. Moreover, the website of the SDG Compass and 'An Analysis of the goals and targets' report were given as ideas of the aforementioned agreements and disclosures, since both tools give suggestions on these per SDG. From the expertise gained from the qualitative research, the coherence between ambitions and actions was very low. By including SMART-indicators and international agreements and disclosures, the coherence between ambitions and actions is suggested to be more structured and will increase.

For step 6, the last recommended question from the Municipality 'What will the costs be?' is added to the framework. Step 6 continues to step 7, which suggests an integration of all the steps from the framework in the program budget and performance reporting approach. This integration was taken from step 4 of the 'SDG Compass'. Also, the last step, step 8, was taken from the 'SDG Compass'. This step includes reporting on the performance of the set ambitions and actions in the annual reporting cycle of the Municipality of Rheden; during the winter-, spring-, summer- and autumn report.

4.3.2 Framework from practice
From the case, as aforementioned, within the Municipality of Rheden SDG tiredness is noticed among some stakeholders. When presenting the framework from theory, a critic of the Municipality was therefore the dominance of the SDGs in the framework. A recommendation from the Municipality was to exclude the dominant presence of the SDGs from the framework. In addition, a suggestion from the Municipality was to use only accessible international agreements and disclosures. Based upon this recommendation, a framework from practice was developed, and can be found in Table 5.

The first two steps, to understand the SDGs and link them to current performance, have been excluded from the framework, due to the SDGs being too present in these steps. Instead, the SDGs and their targets have been included in another part of the framework. The first step of the framework from practice is therefore prioritization of parts of the current program budget and performance reporting approach together with the stakeholders. This step has been included, because prioritization was recommended by all three reports. These recommendations argued that prioritization on some parts can be helpful for focus. Addressing focal points is assumed to be supporting for having an increase in coherence between ambitions and actions. In addition, focus is suggested to increase thoughtful integrating ideas from the SDGs in these parts.

In the second and third step, setting up ambitions and actions has been copied from the framework from theory. Nevertheless, the use of international disclosures and agreements on SDGs has been excluded, and was changed to ideas that can be used for setting up the ambitions and actions. Furthermore, the SDGs and their targets are included in this part of the framework, just as international disclosures and agreements. For these, only the most accessible resources were used. Since the ISO 26000 standards are not accessible without making expenses, this one is excluded from the list. Moreover, the reports, 'sdgcompass.org', 'An analysis of the goals and targets' for ideas of these international disclosures and agreements were also included in this part, just as in the framework from theory. The last three steps were also taken from the framework from theory, as these only approach the costs, integration and reporting of the set ambitions and actions, and not address the SDGs that prominently.

For the framework from practice, examples were developed for implementing step 2, 3 and 4 in the program budget for the Municipality of Rheden. The examples include ideas from the SDGs, an IAEG-SDGs indicator, and GRI disclosure. The examples make use of all questions asked in the framework and transform in that manner the present ambition or action in the program part of the program budget 2020 into one that contributes to the SDGs (Appendix C, Table 3, 4, and 5). The examples in accordance with the SDGs and IAEG-SDGs were found relatively simple to develop. Nevertheless, setting up an example in accordance with a GRI standard was found harder, due to finding the right reference to the GRI disclosure.

5. DISCUSSION
The execution of the qualitative research can be seen as successful. Most sentences had commonalties with an ambition, objective, development or action and could be linked to a sub SDG category, and eventually SDG category. Also, between the two researchers no significant differences were found in the independent outcomes. Agreement on differences were discussed smoothly.

The contribution of the program budget of the Municipality of Rheden to the SDGs was discovered due to qualitative research. Because of these findings, strengths and weaknesses of the
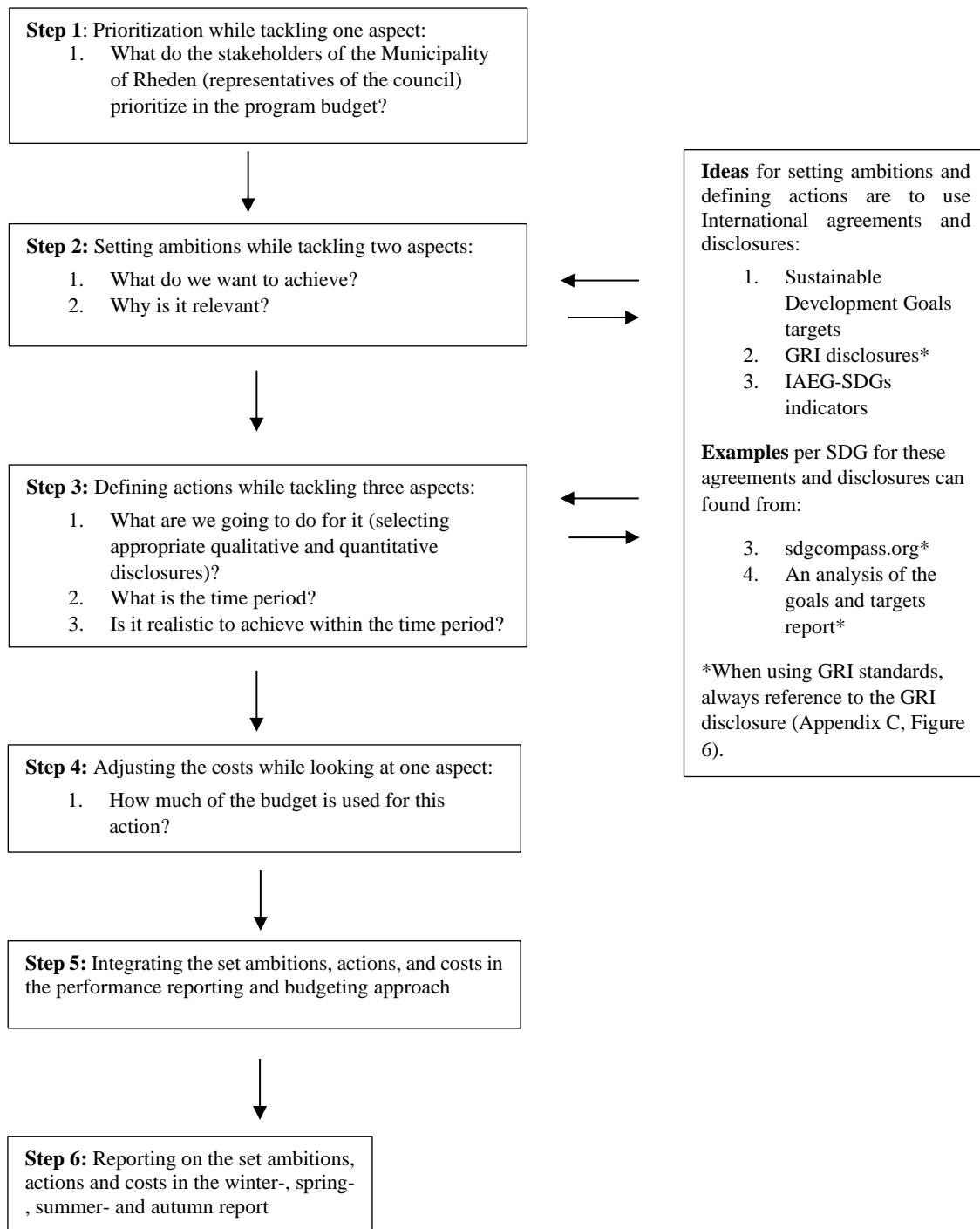
Step 1: Prioritization while tackling one aspect:
1. What do the stakeholders of the Municipality of Rheden (representatives of the council) prioritize in the program budget?

Step 2: Setting ambitions while tackling two aspects:
1. What do we want to achieve?
2. Why is it relevant?

Step 3: Defining actions while tackling three aspects:
1. What are we going to do for it (selecting appropriate qualitative and quantitative disclosures)?
2. What is the time period?
3. Is it realistic to achieve within the time period?

Step 4: Adjusting the costs while looking at one aspect:
1. How much of the budget is used for this action?

Step 5: Integrating the set ambitions, actions, and costs in the performance reporting and budgeting approach

Step 6: Reporting on the set ambitions, actions and costs in the winter-, spring-, summer- and autumn report

Ideas for setting ambitions and defining actions are to use International agreements and disclosures:
1. Sustainable Development Goals targets
2. GRI disclosures*
3. IAEG-SDGs indicators

Examples per SDG for these agreements and disclosures can found from:

3. sdgcompass.org*
4. An analysis of the goals and targets report*

*When using GRI standards, always reference to the GRI disclosure (Appendix C, Figure 6).

Figure 5. Framework from practice

contribution of the reporting of the Municipality of the Rheden to the SDGs were discovered. For example, no sentences in the program part of the program budget 2020 reported on SDG 2 or SDG 14, which can be seen as a weak reporting contribution to these SDGs. Most sentences reported on the SDGs 11 and 8 in the program part of the program budget of 2020, which can be seen as a strong reporting contribution to these SDGs. These results can help the Municipality of Rheden in determining which SDGs are weak reported and which ones are strong reported. The Municipality can determine if this is in accordance with their reporting preference. If SDG 2 or 14 are significant SDGs for the stakeholders of the Municipality, these should get more focus in the reporting approach of the Municipality. If the SDGs 11 and 8 are less significant SDGs for the stakeholders of the Municipality, these should get less focus in the reporting approach of the Municipality. In addition, the findings of the qualitative research were in line with the findings of the Accounting Council of the Municipality. In the qualitative research a low coherence between ambitions / objectives / developments and actions was discovered. This low coherence has similarities with the report of the Accounting Council, in which this low coherence is indicated by the urgency in improvement of structure of the program budget. The findings of the qualitative research were included in steps 1, 2, 3, 4, and 5 of the frameworks of theory, and steps 1,2,3 in the framework of practice.

During the report analysis, commonalities between all three different reports were found. These similarities were also found within the qualitative research and characteristics of the case. Prioritization of SDGs, recommended by one of the critics of the SDGs, was found relevant in all three reports, just as the qualitative research. By the setup of the framework of theory, most steps consist of references from at least two reports. Steps 4 and 5 reference to the results of the qualitative research, the results of the report analysis and the characteristics of the case. By following the steps from the framework from theory, a stakeholder of the Municipality of Rheden should in theory be able to integrate the SDGs into the program budget and performance reporting of the Municipality of Rheden in 8 steps. Due to it being a merge of the report analysis, qualitative research and characteristics of the case.

Nevertheless, the framework from theory did not include all characteristics of the case. Unfortunately, one characteristic of the case contradicts somewhat with the possible answer of this research question. The framework from practice includes all the characteristics of the case, by excluding the prominent dominance of the SDGs and including the SMART approach, all three suggested questions and relevant guidelines and indicators of international (sustainability) reporting institutions. However, it leaves the inclusion of the SDGs and indicators of international (sustainability) reporting intuitions as choice for the stakeholder that follows the steps. In addition, the inclusion of ISO standards is excluded from this framework, which could be relevant for integration of the SDGs in reporting as well. Nevertheless, the framework from practice can be used by Municipality of Rheden as it guides a stakeholder in 6 steps towards possible integrating the SDGs into the budget program and performance reporting of the Municipality.

By the development of an example that is in line with the GRI standards, the organizational focus of the GRI standards was discovered, just as difficulties with setting up an ambition or action that is in accordance with an GRI standard. However, these difficulties can be due to a minimum amount of practice with setting up ambitions or actions in accordance with GRI standards. Developing examples in line with the SDGs, and IAEG-SDGs indicators was found relatively simple.

6. CONCLUSION

In this paper, first research was done on linking the SDGs to the current different programs of the program budget of the Municipality of Rheden. In this research strengths and weaknesses of current contributions of the Municipality to the SDGs were discovered, just as a low coherence between ambitions and actions to the SDGs and different programs of the program budget from 2020. These findings, together with recommendations of international sustainability reporting institutions about measuring, integrating and reporting on the SDGs, were integrated in a framework. The framework addresses steps on how to integrate the SDGs in the program budget and performance reporting of the Municipality of Rheden and gives a possibility of integrating the SDGs in the program budget and performance reporting of the Municipality of Rheden. Nevertheless, the set - up framework was in practice at the Municipality of Rheden discovered to have the SDGs to dominant present for some stakeholders with SDG tiredness. A new framework was developed upon the recommendation to exclude the dominance of the SDG in the first framework. For this framework, also examples for the steps 2, 3 and 4 were developed.

7. LIMITATIONS AND RECOMMENDATIONS

This research faces multiple limitations towards the execution of the research, the report analysis, the frameworks, as well as the execution of the framework from practice. Limitations in the qualitative research are the researcher bias limitation of the Grounded Theory. The research was based upon assumptions of two independent researchers, which can be biased. In addition, also the coherence between ambitions, goals, developments and actions was established by the assumptions of the two independent researchers, and thus can possess biases. Furthermore, due to time constraints, only the program part of the budget program from 2020 was included in this research. Although this performance part possesses the ambitions, objectives, developments and actions of 2020 from several stakeholders of the Municipality of Rheden, other reports than this one were not taken into account when executing the research. Moreover, by executing the qualitative research, sentences that were written by stakeholders of the Municipality of Rheden may have been interpreted wrongly by the two researchers. Suggestions for future research are

therefore to include more researchers in the research process to minimize researcher bias, include more reports, and to have interviews with the authors of the analyzed data to exclude misinterpretations of sentences.

Limitations in time and resources caused that only three most relevant reports regarding to sustainability reporting were analyzed for the report analysis. The choice to only base the analysis upon one recommendation for available sustainability reporting institutions, also raises questions in this part of the paper. Furthermore, the exclusion of reports other than those contributing towards the SDGs hinders implementation of other guidelines as well as indicators for sustainability reporting, relevant for the framework to integrate contributing to the SDGs by sustainability reporting. For future research it is therefore recommended to broaden the scope of this analysis and include other relevant sustainability reporting institutions with guidelines and indicators for contributing towards the SDGs, as well as relevant guidelines and indicators that not solely contribute towards the SDGs, but do contribute to sustainability reporting.

As for the frameworks, limitations are found on the actual practice of the frameworks. Execution of the frameworks by stakeholders in the Municipality of Rheden is not investigated. When developing the examples, GRI standards were found to be difficult to integrate within the program budget, due to it being found hard to setup ambitions or actions in accordance with GRI disclosures. In practice, this might be a limitation when actually carrying out the framework. Moreover, within the framework from practice integrating the SDGs in the program budget and performance reporting is a choice. This is due to the step for the use of international agreements and disclosures in the framework from theory, here being transformed to an idea to use international agreements and disclosures. The framework from practice does therefore not answer entirely the research question of this study, because it is the decision of the author of a part of the program budget to integrate the SDGs in his or her ambitions and actions. Recommendations for future research are to investigate the actual practice of the framework, and improve the limitations found in this investigation. In addition, suggestions are to find a method for a framework in practice that includes the SDGs on a non-prominent way, but with certainty for integration.

Other recommendations of this research are to extend the scope of this research to other Municipalities, and eventually develop a framework as guide to integrate the SDGs into reporting that is usable and accessible by all Municipalities (of the Netherlands). Investigation in other Municipalities on their reporting approach is recommended, just as the method of reporting on sustainability within other Municipalities. Other suggestions for research on developing this framework are the inclusion of other relevant indicators and guidelines of international institutions. At last, experimenting with this designed framework is recommended, to find restrictions and improve limitations.

8. ACKNOWLEDGEMENTS

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APPENDIX A

The United Nations Sustainable Development Goals

SDG 1 End poverty in all its forms everywhere

SDG 2 End hunger, achieve food security and improved nutrition, and promote sustainable agriculture

SDG 3 Ensure healthy lives and promote well-being for all at all ages

SDG 4 Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

SDG 5 Achieve gender equality and empower all women and girls

SDG 6 Ensure availability and sustainable management of water and sanitation for all

SDG 7 Ensure access to affordable, reliable, sustainable and modern energy for all

SDG 8 Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

SDG 9 Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

SDG 10 Reduce inequality within and among countries

SDG 11 Make cities and human settlements inclusive, safe, resilient and sustainable

SDG 12 Ensure sustainable consumption and production patterns

SDG 13 Take urgent action to combat climate change and its impacts

SDG 14 Conserve and sustainably use the oceans, seas and marine resources for sustainable development

SDG 15 Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

SDG 16 Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

SDG 17 Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development

Figure 1. Overview of the Sustainable Development Goals (ISO, 2018a)
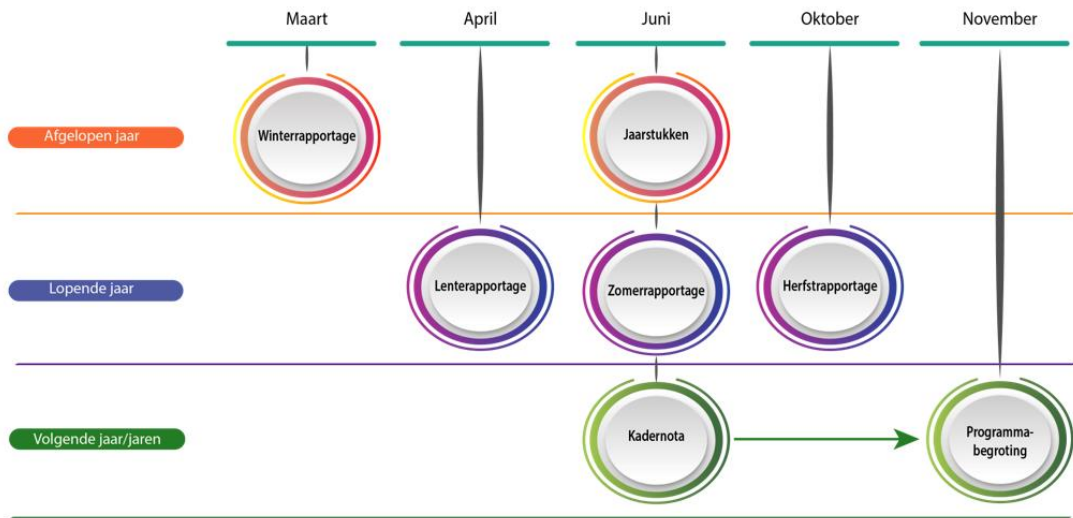
P&C cyclus gemeente Rheden

	Maart	April	Juni	Oktober	November
Afgelopen jaar	Winterrapportage		Jaarstukken		
Lopende jaar		Lenterapportage	Zomerrapportage	Herfstrapportage	
Volgende jaar/jaren			Kadernota		Programma-begroting

Figure 2. **Overview of the program budget and performance reporting approach of the Municipality of Rheden**

APPENDIX B
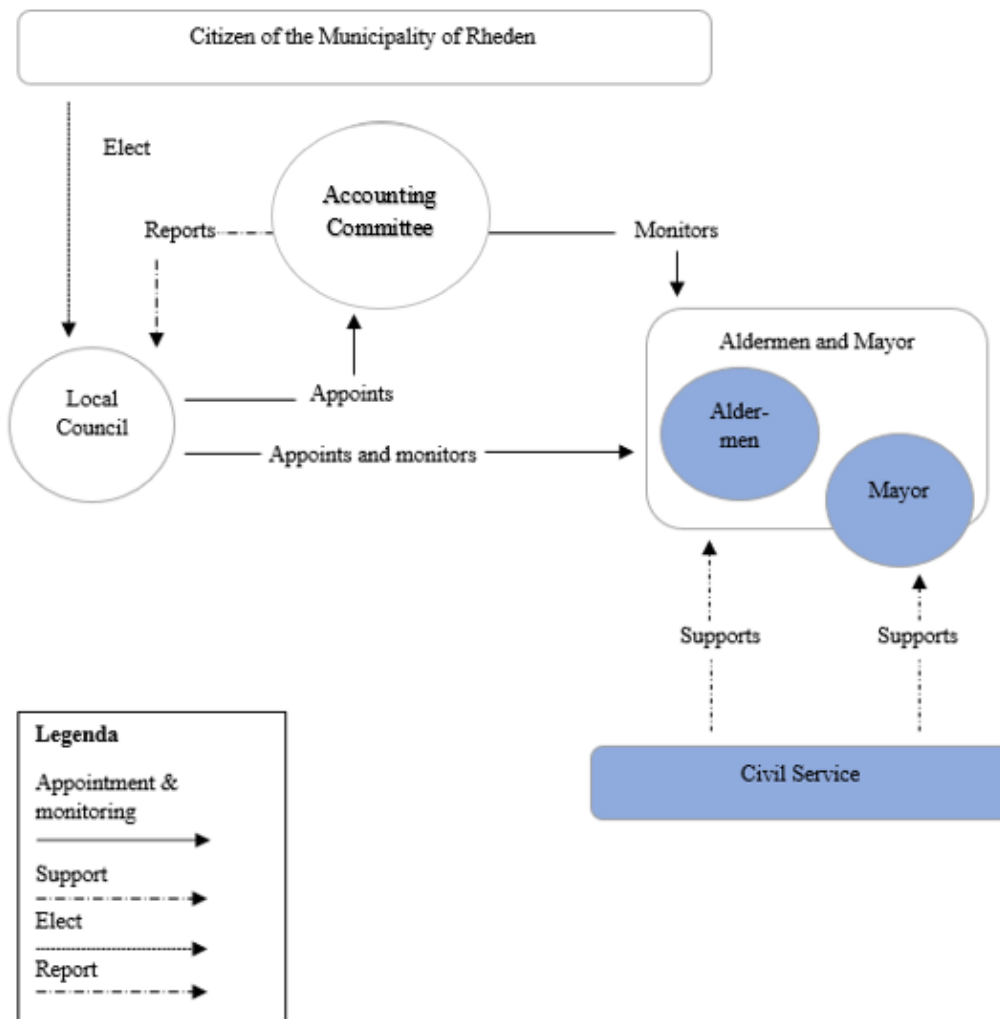
Figure 3. Schematic overview of the parties and their tasks within the Municipality of Rheden (Veenis, 2018)
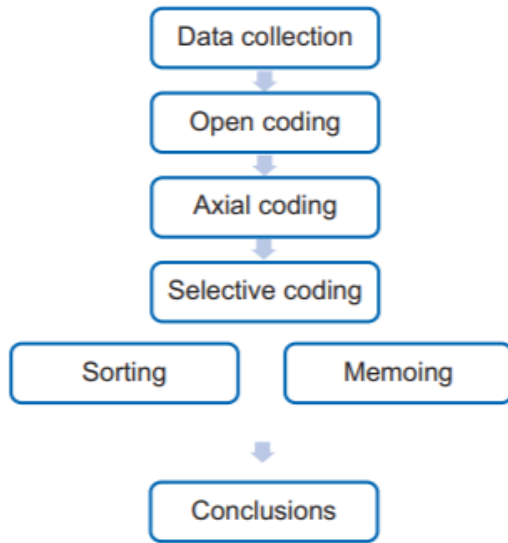
Figure 4. Overview of the coding processes from the Grounded Theory (Doeleman, 2014)

Program 2. Well-Being GG 1: End poverty in all its forms everywhere		
Present ambitions, objectives and developments	**Present actions**	**Icon**	**Global Goal Target**
			1.1. By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than $1.25 a day
			1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions
			1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable

		TARGET 1·4 — EQUAL RIGHTS TO OWNERSHIP, BASIC SERVICES, TECHNOLOGY AND ECONOMIC RESOURCES	1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance
		TARGET 1·5 — BUILD RESILIENCE TO ENVIRONMENTAL, ECONOMIC AND SOCIAL DISASTERS	1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters
		TARGET 1·A — MOBILIZE RESOURCES TO IMPLEMENT POLICIES TO END POVERTY	1.a Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programs and policies to end poverty in all its dimensions
		TARGET 1·B — CREATE PRO-POOR AND GENDER-SENSITIVE POLICY FRAMEWORKS	1.b Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions

Figure 5. Example of an empty work sheet used for coding of main category SDG 1

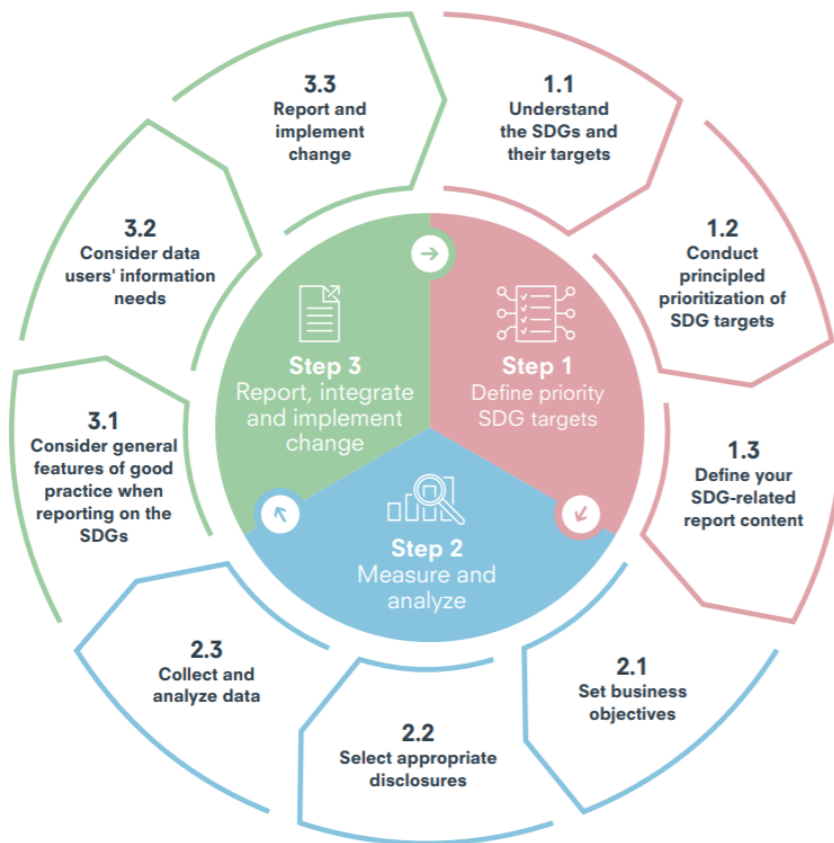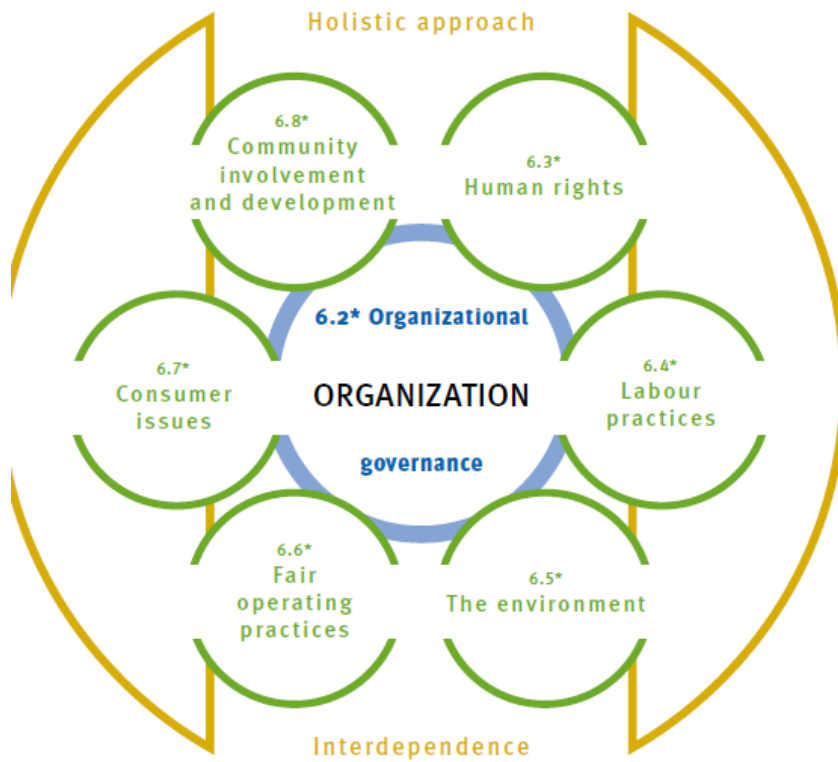**Figure 6. The 5-step framework from the SDG Compass (Portier et al., 2015)**

Figure 7. The three step process (GRI, Compact, et al., 2018)

Figure 8. The 7 core subjects (ISO, 2018a)

APPENDIX C

Table 1. Amount of sentences of ambitions / objectives / developments, actions coherences found per SDG in the program part of the program budget

SDG	Ambition/ objectives/ development in amount of sentences	Actions in amount of sentences	Coherences between sentences ambitions/ goals/ developments and actions
1	12	12	5
2	0	0	0
3	13	16	6
4	7	8	3
5	7	14	2
6	2	0	0
7	4	0	0
8	27	24	14
9	2	4	2
10	22	13	8
11	37	33	15
12	14	13	4
13	5	5	2
14	0	0	0
15	3	4	2
16	12	11	4
17	16	13	7
18	3	2	1
Total	186	172	75

Table 2. Amount of sentences of ambitions / objectives / developments, actions and coherences found per program

	Ambitions / Objectives / Developments in total amount of sentences	Actions in total amount of sentences	Coherences
Program Economic Development	47	45	20
Program Well-Being	68	80	29
Program Spatial Development	27	18	12
Program Sustainability	16	11	5
Program Governance & Safety	28	18	6
Total	186	172	72

Using selected Standards with a GRI-referenced claim

3.3   If the reporting organization uses selected GRI Standards, or parts of their content, to report specific information, but has not met the criteria to prepare a report in accordance with the GRI Standards (as per clause 3.1), the organization:

     3.3.1   shall include in any published material with disclosures based on the GRI Standards a statement that:

         3.3.1.1   contains the following text: 'This material references [title and publication year of the Standard]', for each Standard used;

         3.3.1.2   indicates which specific content from the Standard has been applied, if the Standard has not been used in full;

Standard Interpretation

     3.3.2   ~~shall comply with all reporting requirements that correspond to the disclosures reported;~~

     3.3.3   shall notify GRI of the use of the Standards, as per clause 3.4;

     3.3.4   should apply the Reporting Principles for defining report quality from Section 1;

     3.3.5   should report its management approach by applying *GRI 103: Management Approach* together with any topic-specific Standard (series 200, 300, or 400) used.

Guidance

Any organization using disclosures from the GRI Standards in published materials is required to state how it has done so. If the organization does not meet the in accordance criteria in Table 1, it is still required to include a 'GRI-referenced' claim in any published materials with disclosures based on the Standards.

A GRI-referenced claim has specific wording as set out in clause 3.3.1.1. For example: *'This material references Disclosures 305-1 and 305-2 from GRI 305: Emissions 2016, and Disclosures 103-1, 103-2 and 103-3 from GRI 103: Management Approach 2016.'*

An organization making this selective use of the Standards is not able to claim that it has prepared a report in accordance with the GRI Standards. However, it is still important for an organization to apply the Reporting Principles for defining report quality. These principles help to ensure that the information is accurate and of high quality, which in turn enables stakeholders to make sound assessments based on that information.

Figure 9. Correct reference GRI standard (Standards, 2016)

Table 3. Example 1 of step 2, 3 and 4 of the frameworks from practice

Step 2	Present ambition in program budget	Example of an ambition when using the framework	Used idea*
Ambition	Together with our educational partners we reduce absenteeism and the number of school-leavers.	In 2020 we want to reduce absenteeism and the number of school leavers together with our educational partners, to substantially reduce the proportion of youth not in employment, education or training*. This ambition ensures less influx of young people and a shorter duration of alimony.	Global Goal 8.6: by 2020, substantially reduce the proportion of youth not in employment, education or training
What do we want to achieve?		*Reduce absenteeism and the number of school leavers.*	
Why is it relevant?		*It reduces the proportion of youth not in employment, education or training (and contributes to Global Goal 8.6). Furthermore, this ambition ensures less influx of young people and a shorter duration of alimony.*	

Step 3	Present action in program budget	Example of an action when using the framework	Used idea*
Action	The youth coaches lead young people to work, training or appropriate aid. The effort also ensures less influx of young people and a shorter duration of alimony.	In 2020 we want to have 5% decrease in youth (aged 15-24) * not in employment, education or training. We want to achieve this by establishing more matches between youth coaches and youth. Promoting the matches project on the website and by school partners will help us reach out to gain more matches.	IAEG-SDG indicator 8.6.1 from 'An analysis of goals and targets. Unit: percentage % of youth (aged 15-24 years)
What are we going to do for it (using appropriate qualitative and quantitative disclosures)?		*Matching more youth coaches to the youth (aged 15-24) not in employment, education or training*, by e.g. promoting the project by educational partners. Measurement by noticing a decrease of 5% in youth (aged 15-24)* not in employment, education or training at the end of the year 2020 (compared to the number of youth not in employment, education or training in the beginning of the year 2020).*	
What is the time period?		*Beginning till end of 2020*	
Is it realistic to achieve within the time period?		*Yes, with the right promotion it is realistic to achieve more matches and have a decrease of 5% in youth by the end of 2020.*	

Step 4			
Costs		The subsidy for this project is …., and comes down to a percentage of …% of the budget for …	
How much of the budget is used for this action?		*...% of the budget for ...*	

Table 4. Example 2 of step 2, 3 and 4 of the framework from practice

Step 2	Present ambition in program budget	Example of an ambition when using the framework	Used idea*
Ambition	We take care of the conservation, protection and improvement of nature and landscape.	We take care of the preservation, protection and improvement of nature and landscape elements in Rheden to reduce the degradation of natural habitats, halt of the loss of biodiversity and protect the extinction of threatened species.	SDG 15.5: take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species.
What do we want to achieve?		*Preserve, protect and improve the nature and landscape elements of Rheden*	
Why is it relevant?		*It reduces the degradation of natural habitats, loss of biodiversity and extinction of threatened species (and it contributes to SDG 15.5)*	

Step 3	Present action in program budget	Example of an action when using the framework	Used idea*
Action	We stimulate the construction and management of yard- and landscape architecture, and thereby work on the restoration and preservation of our landscape elements.	We do this by stimulating the construction and management of yard- and landscape architecture. The yard- and landscape architectures will be approved by independent external professionals*. We want to have at least 10 more yard- and landscape architecture projects. We base this upon the difference between the yard- and landscape architecture projects at the beginning of this report and the closing of the autumn report* (This material references Disclosures 304-3a, c from GRI 304 Biodiversity 2016).	GRI 304 Biodiversity: size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals. Status of each area based on its condition at the close of the reporting period. This material references Disclosures 304-3a, c from GRI 304 Biodiversity 2016.

What are we going to do for it (how to measure selecting appropriate qualitative and quantitative disclosures)?		*Stimulate at least 10 more yard- and landscape projects in Rheden. Measurement by noticing 10 more yard- and landscape architecture projects at the beginning of this report and closing of the autumn report. Moreover, the yard- and landscape architecture projects will be approved by independent external professionals.*	
What is the time period?		*Beginning of this report till closing of the autumn report.*	
Is it realistic to achieve within the time period?		*Yes, 10 more yard- and landscape architecture projects should be achievable before the autumn report with an …. amount of subsidy*	

Step 4			
Costs		The subsidy for this project is …., and comes down to a percentage of …% of the budget for …	
What will the costs be? (how much of the budget is used for this action)?		*The costs are …. Which is …% of the budget for …*	

Table 5. Example 3 of step 2, 3 and 4 of the framework from practice

Step 2	Present ambition in program budget	Example of an ambition when using the framework	Used idea*
Ambition	We strive for quality of life and quality of living in our neighborhoods.	We strive for quality of life and quality of living in our neighborhoods to ensure access for safe and adequate housing for all habitants in Rheden*.	SDG 11.1: By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums.
What do we want to achieve?		*Quality of life and quality of living*	
Why is it relevant?		*It ensures safe and adequate housing for all habitants in Rheden (and it contributes to SDG 11.1).*	

Step 3	Present action in program budget	Example of an action when using the framework	Used idea*
Action	We focus on local and regional housing research to identify needs as an ingredient for the new housing vision. We will start working on a new regional housing regulation.	We will investigate the local and regional housing needs. These needs will be used as an ingredient for the new housing vision. After the establishment of the vision, we want to have an estimated number of 100 individuals in Rheden with improved access to housing* in the winter report of 2023.	Business Call to Action, from sdgcompass.org: estimated number of individuals with improved access to housing as a result of the initiative.
What are we going to do for it (how to measure selecting appropriate qualitative and quantitative disclosures)?		*Investigate the housing needs and establishing a new vision on these needs. Measurement is done by having an estimated number of 100 individuals in Rheden with improved access to housing.*	
What is the time period?		*From the beginning of this report till the winter report of 2023.*	
Is it realistic to achieve within the time period?		*An estimated number of 100 individuals in Rheden with improved housing should be doable with a new housing vision by 2023.*	

Step 4			
Costs		The subsidy for this project is …., and comes down to a percentage of …% of the budget for …	
What are the costs (how much of the budget is used for this action)?		*The costs are an amount of …. Which is …% of the budget for …*	