



The 2030 Agenda in local entities: Does gender matter in reporting on the Sustainable Development Goals?

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ABSTRACT

This study analyses the influence of the gender of elected officials on the level of disclosure of information about the Sustainable Development Goals (SDGs) by Spanish local governments, using a binary gender classification (man/woman). The results obtained from the websites of 102 municipalities from 2016 to 2021 reveal that the fact that the mayor is a woman has a positive and significant effect on the disclosure of SDG information, while the effect of the gender diversity of the councillors is positive, but not significant. Furthermore, the tendency to disclose SDG information is higher in those municipalities led by a woman with a higher percentage of women councillors.

1. Introduction

In 2015, the United Nations (UN) General Assembly adopted an action plan entitled 'Transforming our World: Agenda 2030 for Sustainable Development', which sets out 17 Sustainable Development Goals (SDGs) and 169 targets to be achieved by member states by 2030, with a commitment to care for the planet and to contribute to the prosperity of people (UN, 2015). Thus, the SDGs symbolise 'a major multilateral effort to shift the world towards more sustainable and resilient pathways' (Caiado et al., 2018, p. 1276). This commitment to sustainable development is articulated vertically, from the most global to the most specific, involving all economic actors, public and private, in the achievement of SDGs (Verboven & Vanherck, 2016).

Public administrations at all levels of government are one of the most important actors for the achievement of the SDGs (Guha & Chakrabarti, 2019; Martínez-Córdoba et al., 2020). As signatories of the SDGs, national governments must define policies and programmes to operationalise the 2030 Agenda in the specific context of each country (Grover et al., 2018; Martínez-Leon et al., 2020). Thus, the public administrations' role is twofold: on the one hand, as drivers of public policies that promote sustainable practices among citizens, companies, and other economic agents in the country (Ball & Grubnic, 2007; Navarro et al., 2010; Acuto et al., 2020) and, on the other hand, as examples

for these actors to follow by implementing sustainability actions (Škare & Golja, 2014) and integrating these practices into their management models (Fox et al., 2002; Masuda et al., 2021; Ribeiro et al., 2016).

In particular, local governments play an especially important role in contributing to the SDGs (Guha & Chakrabarti, 2019; Martínez-Córdoba et al., 2020), not only because their proximity to citizens facilitates the perception, analysis and resolution of social and environmental problems and challenges (Alcaraz-Quiles et al., 2015; García-Sánchez et al., 2013), but also because they are primarily responsible for the provision of certain services (e.g., water and waste management, public transport, parks and schools, social services) that are directly or indirectly related to the achievement of the SDGs (Martínez-Córdoba et al., 2020; Masuda et al., 2021). In turn, this commitment of local governments to the 2030 Agenda calls for the need to disclose information to different stakeholders on their contribution to the SDGs, with a dual focus (Marcuccio & Steccolini, 2005; Navarro-Galera et al., 2018): (i) public responsibility, as a demonstration to stakeholders of the entity's commitment to sustainable development and the actions carried out in this regard, and (ii) sustainability, as a vehicle to move towards a fairer and more sustainable society.

Although the literature has analysed the role played by local entities in achieving sustainable development and the disclosure of sustainability information, as well as its determinants (García-Sánchez et al.,

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2013; Guillamón et al., 2011; Lopez-Subires et al., 2019; Navarro-Galera et al., 2018; Ribeiro et al., 2016), to our knowledge, no research has yet been conducted on the disclosure of information related to the 2030 Agenda and the SDGs, which contrasts with the notable interest that the study of these issues in the private sphere has aroused among academics (Garrido-Ruso et al., 2022).

On the other hand, the increasing participation of women in positions of political representation has led to changes not only in the power structure of municipalities, but also in the definition of public policies and resource management (Svaleryd, 2009; Duflou, 2012; Ennsner-Jednastik, 2017; Funk & Philips, 2019; Balaguer-Coll & Ivanova-Toneva, 2021), bringing a 'distinct voice' (Fox & Schuhmann, 1999; Gilligan, 1982) and a different sensitivity (Bratton & Ray, 2002). Several authors have highlighted the benefits derived from greater political participation of women in achieving sustainable development (Iyer & Mani, 2019; Medupin, 2020) and reducing social inequalities (Bolzendahl, 2009; Chen, 2010). Thus, in recent years a stream of research has been consolidated that focuses on analysing how the gender of elected officials affects public management (Hessami & da Fonseca, 2020; Park, 2021).

However, the role of women's leadership in relation to the 2030 Agenda and the SDGs is a 'developing topic' (Barrios et al., 2020), so there is an 'urgent need' to understand the gender role of key decision-makers in this area (UN, 2015). Considering that a municipality's decision to commit to the 2030 Agenda and disclose information on the SDGs can be explained as a result of the values and motivations of its key decision-makers (Marcuccio & Steccolini, 2005), in this paper we have sought to fill this gap in the literature by analysing the influence of the gender of elected officials in municipalities on the level of disclosure of information regarding the initiatives developed for the fulfilment of the 2030 Agenda in Spanish local governments. In this sense, the present study adopts a binary gender classification (man/woman), as the data available in municipalities' websites do not yet allow us to identify other gender categories. Thus, this study aims to contribute to the debate over whether the presence of women in politics makes a difference in terms of both transparency and sustainability.

We have focused on a single country in order to favour greater homogeneity in the results (García-Sánchez et al., 2013) and we have chosen Spain because it has been very active in the implementation of the SDGs and has shown a high commitment to the 2030 Agenda, placing it at the centre of government action. In Spain, there is still no regulation that forces local governments to disclose information on sustainability (Navarro-Galera et al., 2018). Consequently, the profile of the mayor and the city council plenary will have an important influence on such decisions. Furthermore, as in other countries, Spain has laws that promote gender equality in the public sphere. Specifically, the Constitutional Law 3/2007 of 22 March for effective equality between women and men incorporated the obligation of balanced representation between women and men, requiring that at least 40 % of the candidates on electoral lists for local councils be women (except in municipalities with fewer than 3000 inhabitants). As a result of its enforcement, gender parity is reported to be relatively high in Spanish municipal corporations (Bolívar et al., 2018; Martínez-Córdoba et al., 2022).

The results obtained from the content analysis of the information disclosed in relation to the 2030 Agenda on the websites of 102 municipalities during the period 2016 to 2021 (a balanced data panel of 612 observations) reveal that the fact that the mayor is a woman has a positive and significant effect on the disclosure of information on the SDGs, while the effect of the gender diversity of the councillors is positive, but not significant. Furthermore, the results obtained show that the rate of disclosure on the SDGs in Spanish municipalities is still low, with an average disclosure of 22 items out of the 60 considered.

This article is structured as follows: after this introduction, the second section presents the theoretical framework from which the research hypotheses are developed. The third section is dedicated to presenting the characteristics of the empirical study (sample, method, and model).

The fourth section presents and discusses the main results of the study. Finally, the fifth section presents the conclusions and discusses the implications of the results, as well as their limitations and possible future extensions.

2. Theoretical framework, literature review and research hypotheses

2.1. Theoretical framework

The influence of women's leadership on organisational behaviour in relation to sustainability is explained by several theories, such as feminist caring theory, social role theory, and gender identity theory, resource dependence theory, and upper echelons theory. Some authors (e.g., Monteiro et al., 2022) argue that a single theory cannot fully explain the effect of women's leadership on sustainability proactivity and suggest combining several theoretical perspectives. Following this approach, we rely on social role theory, upper echelons theory, and resource dependence theory to analyse the effect of women's formal political representation in city councils on the disclosure of SDG information.

According to social role theory, 'the beliefs that people hold about the sexes [...] constitute gender roles, which, through a variety of mediating processes, foster real differences in behaviour' (Eagly et al., 2000, p. 124). Thus, internalised gender stereotypes lead to differences in the behaviour of women and men (Eagly & Wood, 2012). Under these stereotypes, women are supposed to be more concerned about morality and ethics, more empathetic, more averse to inequalities and more socially and environmentally sensitive (Araujo & Tejedó-Romero, 2018; Hamidullah et al., 2015). These stereotypes condition the behaviour and decision making of women leaders (Cuadrado-Ballesteros et al., 2021; Monteiro et al., 2022), thereby permeating political practice (Martínez-Córdoba et al., 2022). Thus, under the understanding of this theory, we would expect that women, as mayors and councillors, would prioritise the needs of the most deprived citizens and social policies and a fairer and more sustainable management of natural resources by the municipality (Bolívar et al., 2018; Mandara et al., 2017).

Upper echelons theory posits that the demographic traits and experiences of people in leadership positions in an organisation shape their values and management styles, which in turn influence their decisions (Hambrick & Mason, 1984). From the perspective of this theory, the policies and actions carried out by municipalities are influenced by the preferences and priorities of their mayors, which, in turn, are derived from their personal traits, such as age, gender or educational level (Bolívar et al., 2018). Among these characteristics, gender is of considerable relevance, as it affects the mayor's predisposition towards a certain type of action or set of policies over others (Holman, 2014; Ryan et al., 2005).

According to dependence resource theory (Pfeffer & Salancik, 1978), women bring distinctive resources and capabilities to organizations (e.g., knowledge, expertise, skills). From this perspective, the presence of women in municipalities, as mayors or as council members, provides a different viewpoint to management (García-Sánchez et al., 2023) and favours stakeholder orientation (Alonso-Almeida et al., 2015).

2.2. Literature review and hypotheses development

In relation to the gender of the leader of an organisation, in the business sphere it has been shown that having a woman chief executive officer (CEO) positively affects the development of corporate social responsibility practices and information transparency of a company (Lewis et al., 2014; Gallego-Sosa et al., 2021). As regards the 2030 Agenda, García-Sánchez et al. (2023) show that firms with a woman CEO and/or chairperson of the board of directors, as well as those characterised by greater gender diversity on the board and in management teams, show a higher degree of commitment to the 2030 Agenda.

In the public sphere, the increase in women's formal political representation resulting from gender quota laws has generated a huge interest in studying the impact that women have on the functioning and policy-making of municipalities (Araujo & Tejedo-Romero, 2018; Andreoli et al., 2022; Gómez-Miranda et al., 2022). In other words, whether women's participation in local politics goes beyond descriptive representation to substantive representation in a way that makes a difference (Cabaleiro-Casal & Buch-Gómez, 2020; Martínez-Córdoba et al., 2022).

The mayor is the head of the municipality and has a significant influence on the decisions regarding the actions and policies to be implemented, as well as on the municipal management model (Balaguer-Coll & Ivanova-Toneva, 2021; Bolívar et al., 2018). Furthermore, in the case of Spain, the mayor plays a key role in the definition and implementation of the municipality's social and sustainability policies (Hernández-Nicolás et al., 2018) and in the transparency of information (Herrero-Gutiérrez et al., 2021).

As regards women mayors, in Brazilian municipalities, Funk and Philips (2019) documented statistically significant differences between the way men and women mayors allocate resources to specific policy areas, with women mayors spending more resources on education, health care and social assistance, and less on transport and urban development, in comparison to men mayors. In Spain, Hernández-Nicolás et al. (2018) found that women-led municipalities spend more on policies related to security, protection, and social welfare than men-led municipalities, and Gómez-Miranda et al. (2022) reported that municipalities led by women have a lower risk of default. Other studies show a positive influence of women mayors on the information transparency of local governments. Sjöberg (2010) found a (weak) positive influence of women mayors on local government transparency in Chilean municipalities. Tavares and da Cruz (2020) found that Portuguese municipalities led by women mayors show higher levels of information transparency than those led by men mayors. Araujo and Tejedo-Romero (2018), Benito et al. (2021), and Herrero-Gutiérrez et al. (2021) documented the same finding in the Spanish context.

Accordingly, we consider that the gender of the mayor will influence the municipality's engagement with and disclosure of information on the SDGs and therefore the following hypothesis is stated:

H1. SDG reporting is higher in municipalities governed by women.

The city council plenary plays a role of control and monitoring of the mayor's performance, being responsible for approving the municipality's budget and local policies (Bolívar et al., 2018). In this sense, previous studies have concluded that a balanced gender representation in the municipal plenary (i.e., the percentage of women councillors out of the total number of councillors that compose the municipal corporation) influences the strategic decisions taken in the plenary, affecting the management models of the city council (Araujo & Tejedo-Romero, 2018). In other words, women's participation in local governments as council members may also affect their functioning and local policy-making (Bolzendahl, 2009; Enns-Jedenastik, 2017; Holman, 2014; Iyer & Mani, 2019; Slegten et al., 2019).

Cabaleiro-Casal and Buch-Gómez (2020), in Spain, and Andreoli et al. (2022), in Italy, showed that the percentage of women councillors is positively associated with municipal efficiency. Svaleryd (2009) found that the presence of women in Swedish local governments affects their spending patterns, as male and female councillors prioritise different spending categories. Likewise, Funk and Philips (2019) showed that women's representation in Brazilian municipalities has a significant influence on the allocation of spending, with a higher percentage of women councillors increasing spending on education, health, and social care, compared to other policy areas. In a similar vein, Andreoli et al. (2022) found that a higher proportion of women in Italian municipalities favours spending on public security services and reduces the cost of administration, while, also in the Italian local context, Ordine et al. (2023) showed that the increase in women's participation leads to a

reduction in overall public spending which mainly affects areas such as road maintenance, but not those related to women's needs. Finally, Gómez-Miranda et al. (2022) documented a negative association between the proportion of women councillors in Spanish municipalities and their risk of default. Other authors have analysed the influence of women councillors on information transparency. Thus, in Spain, Araujo and Tejedo-Romero (2018) showed that the participation of women in local governments favours information transparency.

Therefore, it is logical to assume that the characteristics of the plenary will also affect the commitment of the city council to the 2030 Agenda and the disclosure of information about it. Consequently, and based on the above, the following hypothesis is proposed:

H2. SDG reporting is higher in municipalities with a higher percentage of women councillors.

Araujo and Tejedo-Romero (2018) argue that power dynamics in public entities may strengthen or lessen the influence that women mayors and women councillors may exert in their organizations. Considering that as a result of gender homophily, 'a positive interaction' occurs between women in different leadership positions, which translates into better governance and the promotion of social and environmental initiatives (Birindelli et al., 2019), several studies have analysed whether the influence of women mayor on local policies is strengthened by a balanced gender representation in the municipal plenary (i.e., a higher percentage of women councillors). In this regard, Balaguer-Coll and Ivanova-Toneva (2021) found that, in Spanish municipalities, women mayors have a significant effect on budgetary stability and financial sustainability only when the proportion of women councillors is high, and in the same context Gómez-Miranda et al. (2022) showed that gender alignment between mayor and councillors have a positive effect the reduction of the risk of default. Finally, Araujo and Tejedo-Romero (2018) obtained a similar finding, considering the level of transparency.

Thus, we consider that a higher presence of women in the municipal plenary will have a positive moderating effect on the influence exerted by women mayors on the municipality's engagement with and disclosure of information on the SDGs and therefore the following hypothesis is stated:

H3. SDG reporting is higher in municipalities led by women majors and with a greater women's representation.

Carozzi and Gago (2023) note that women in politics are compelled to adopt what has been termed 'normative masculine behaviour' to prosper and show that right-wing women politicians are more likely to conform to 'normative masculinity' than their left-wing counterparts. In this respect, Cabaleiro-Casal and Buch-Gómez (2020) documented an 'interactive effect' on budget policy between the political ideology (right-wing) and women's representation in Spanish municipalities, so that women right-wing politicians (mayors and councillors) promote lower levels of current spending relative to non-social spending in Spanish municipalities. However, Araujo and Tejedo-Romero (2018) found that the political ideology does not affect the role played by women mayors with regard information transparency. With these premises, in this study we will also try to test whether the political ideology of women politicians affects the degree to which they promote commitment to the 2030 Agenda and the disclosure of information on the SDGs in their municipalities, although we do not put forward any hypotheses in this regard.

Fig. 1 summarises the proposed model.

3. Methods

3.1. Sample

For this study, we have focused on large Spanish municipalities, establishing this criterion based on population (Martínez-Córdoba et al., 2020; Navarro-Galera et al., 2018). This choice is motivated by the fact

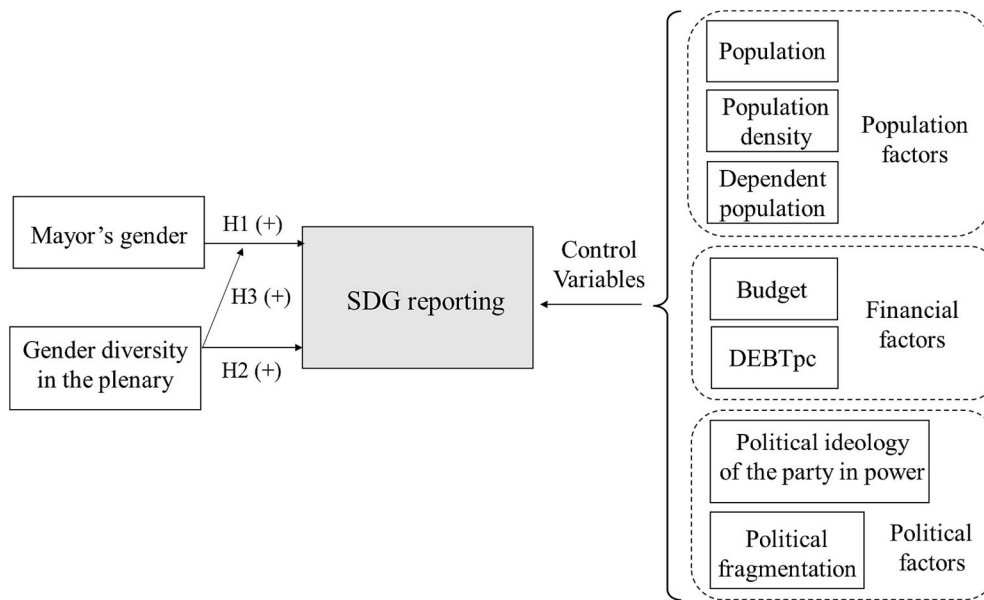


Fig. 1. Research model.

that these municipalities are the most likely to produce and disclose economic, social, and environmental information, both because of their greater visibility and the availability of the human and technological resources needed to do so (García-Sánchez et al., 2013).

Following García-Sánchez et al. (2013) and Bolívar et al. (2018), municipalities were selected based on the definition of Article 121 of Law 57/2003, which defines large municipalities as the following: a) with a population of >250,000 inhabitants; b) provincial capitals with a population of >175,000 inhabitants; c) provincial capitals, regional capitals or seats of regional institutions; and d) municipalities with a population of >75,000 inhabitants, that have special economic, social, historical or cultural circumstances.

The Spanish public sector is divided into three levels: the State, the Regions (17) and the Local Governments, divided into 50 provinces, 2 autonomous cities and 8129 municipalities. Each municipality has its own mayor and a municipal corporation, composed by the councillors that compose the plenary.

The empirical study used data from the period 2016–2021, which covers the period from the entry into force of the 2030 Agenda to the latest year with available data. The information necessary to carry out the study was obtained through the methodology of content analysis of the different websites of the Spanish municipalities included in the sample. This method is widely used in the field of Corporate Social Responsibility (CSR) research (Alcaraz-Quiles et al., 2015; García-Sánchez et al., 2013), with the aim of codifying qualitative information into quantitative scales.

The analysis of the information was carried out separately by each of the authors, who reviewed the different sources of information and coded the data to subsequently discuss the differences and harmonise the results. To avoid possible biases in obtaining the information, a

common analysis methodology was defined, which is summarised in Fig. 2:

- 1) The city council's website is visited and then, each area is consulted to search for the information of the item whose existence is to be verified.
- 2) If the information of the item is located without using the website internal search, a value of 1 is assigned for those years where applicable and a value of 0 otherwise.
- 3) In case that the item cannot be located directly, or a year is not available, the website internal search will be used, carrying out a search by key words (previously agreed). The results obtained were used to check whether the information on the item is available, giving a value of 1 to the corresponding years and a value of 0 to those years for which it has not been possible to locate the information.

This method of value assignment for content analysis has been used in other similar studies (Navarro et al., 2010; Navarro-Galera et al., 2018), so we consider it is a robust method for this study.

Regarding the independent and control variables, the information was obtained from the websites of the local councils and secondary sources (official public statistical bodies and databases) were used to obtain the information not available on the websites.

3.2. Variables

3.2.1. Dependent variable: extent of disclosure of information on the SDGs

Following previous studies (e.g., De Iorio et al., 2022; Navarro et al., 2010), we developed an index to measure the degree of SDG disclosure

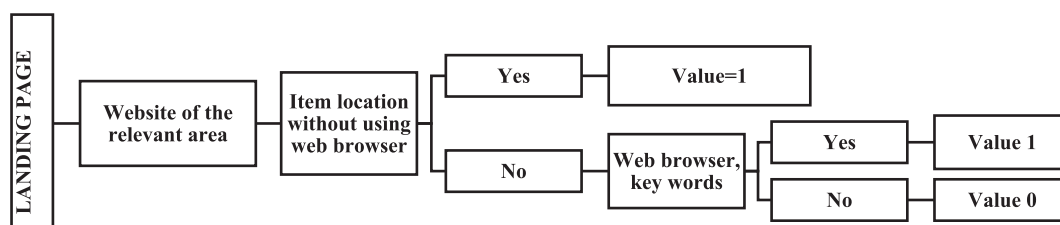


Fig. 2. Content analysis procedure of local councils' websites.

by municipalities, called the Sustainable Development Goals Disclosure Index (SDGDI). This index is based on 60 items, organised by the different goals (Annex), identified from a review of the available literature on the subject and supported by the list of the 17 SDGs and their targets. It a composite index computed according to the following formula:

$$SDGDI_{i,t} = \frac{\sum_{n=60}^{j=1} \text{Item}}{60}$$

A similar proposal has also been used in the corporate sphere by García-Sánchez et al. (2013), considering 50 items of corporate responsibility practices linked to different SDGs.

3.2.2. Independent and control variables

The independent variables of the model represented in Eq. (1) refer to the gender of the elected officials of the municipalities: the gender of the mayor (MGEN) and the gender diversity of the council (WCOUN). Likewise, to avoid biased results and following previous literature (García-Sánchez et al., 2013; Martínez-Córdoba et al., 2020; Navarro-Galera et al., 2018; Rieiro-García et al., 2023), a set of control variables related to political-institutional, population and financial factors that condition the performance of local councils have been included in the model.

In relation to political-institutional factors, we have included the political ideology of the governing party (MIDEO) and the political fragmentation of the municipality (HHI). Both factors influence the policies and decisions made in the government of a local entity and condition its political agenda (Aguilera et al., 2021). The population is an important axis when it comes to the elaboration of public policies and the disclosure of information by local entities, since citizens are the principal beneficiaries of their management and their main stakeholders. Within the population factors, we have included three variables: the total population of the municipality (LNPOPU), the population density (PDEN), and the dependent population (PDEP).

Regarding the financial variables, the financial situation of the municipality has a high influence on its management, affecting the development of sustainability actions and information transparency by local governments (Alcaraz-Quiles et al., 2015; Navarro-Galera et al., 2018). In this case, we have considered the municipality's approved annual gross expenditure budget (BUDGET) and the debt per capita (DEBTpc),

as we understand that the actions carried out and the services offered are conditioned by the level of resources available (García-Sánchez et al., 2013).

Table 1 shows the definition and measurement of the independent and control variables included in the model, as well as some previous studies that have used these variables.

3.3. Model specifications

Two models were proposed to estimate the effect of the gender of local government elected officials on the disclosure of information on the 2030 Agenda by Spanish municipalities and to test the research hypotheses. The first model, shown in Eq. (1), aims to analyse the individual effect of women's political representation (women mayors and councillors).

$$SDGDI_{i,t} = \beta_0 + (\beta_1 * MGEN_{i,t}) + (\beta_2 * WCOUN_{i,t}) + (\beta_3 * MIDEO_{i,t}) + (\beta_4 * IHH_{i,t}) + (\beta_5 * DEBT_{pc,i,t}) + (\beta_6 * BUDGET_{i,t}) + (\beta_7 * PDEP_{i,t}) + (\beta_8 * PDENS_{i,t}) + (\beta_9 * LNPOPU_{i,t}) + (\beta_{10} * Year_{i,t}) + \mu_i + \epsilon_{i,t} \tag{1}$$

where i identifies the municipality and t the year, μ represents the unobservable heterogeneity and ϵ is the linear estimation disturbance or residual. In addition, to control the time effect we include the numeric variable Year that identifies the years of the study period.

β_i are the coefficients that quantify the effect of the independent and control variables on the dependent variable. Thus, the validation of the research hypotheses will be established by the sign (positive or negative) and the significance of β_1 , β_2 and β_3 . Given the censored nature of the dependent variable, Tobit regression for panel data has been used to perform the analysis.

The second model, shown in Eq. (2), aims to analyse whether a positive interaction occurs between women in leadership positions, including the interaction between the two gender variables (MGEN*WCOUN). Furthermore, Eq. (2) also includes the interaction between the gender variables and the political ideology of the governing party (MGEN*MIDEO and WCOUN*MIDEO), which will allow us to analyse the moderating effect that the political ideology of the governing party may have on the influence of the gender of elected officials on the disclosure of information on the SDGs.

Table 1
Independent and control variables' definitions and measurement.

Variable	Acronym	Definition	Measurement	Previous studies
Independent variables				
Gender of councillor	MGEN	Gender of mayor	0 = Male; 1 = Female	Araujo and Tejedo-Romero (2018); Balaguer-Coll and Ivanova-Toneva (2021); Cuadrado-Ballesteros et al. (2021)
Gender diversity of the city council	WCOUN	Percentage of women councillors in the plenary.	Women councillors/T7total councillors	Araujo and Tejedo-Romero (2018), Balaguer-Coll and Ivanova-Toneva (2021); Cuadrado-Ballesteros et al. (2021)
Control variables				
Political ideology of the governing party	MIDEO	Ideology of the mayor	0 = Right; 1 = Left	Guillamón et al. (2011); García-Sánchez et al. (2013); Bolívar et al. (2018).
Political fragmentation of the city council	HHI	Herfindahl's Index as an indicator of political fragmentation	$HHI = (\text{Governing party councillors})^2 / (\text{Total councillors in plenary session})^2$	García-Sánchez et al. (2013); Cuadrado-Ballesteros et al. (2021).
Level of debt	DEBTpc	Debt at the end of the year	Debt/Total population	Benito et al. (2021)
Budget	BUDGET	The municipality's approved annual gross expenditure budget	Millions of euros	García-Sánchez et al. (2013)
Population	LNPOPU	Population resident in the municipality	Napierian logarithm of the population	Bolívar et al. (2018); Lopez-Subires et al. (2019).
Dependent population	PDEP	Percentage of population dependent on the municipality	Population under 15 and over 65/ Population aged 16–64 years	Navarro-Galera et al. (2018).
Population density	PDEN	Population density of the municipality, in number of inhabitants per km ² of municipal area.	Number of inhabitants/municipal extension (km ²)	Lopez-Subires et al. (2019); Martínez-Córdoba et al. (2020)

$$\begin{aligned}
 SDGDI_{i,t} = & \beta_0 + (\beta_1 * MGEN_{i,t}) + (\beta_2 * WCOUN_{i,t}) \\
 & + (\beta_3 * MGEN * WCOUN_{i,t}) + (\beta_4 * MIDEO_{i,t}) \\
 & + (\beta_5 * MGEN * MIDEO_{i,t}) + (\beta_6 * WCOUN * MIDEO_{i,t}) \\
 & + (\beta_7 * HHI_{i,t}) + (\beta_8 * DEBT_{PCi,t}) + (\beta_9 * BUDGET_{i,t}) \\
 & + (\beta_{10} * PDEPi_{i,t}) + (\beta_{11} * PDENSi_{i,t}) + (\beta_{12} * LNPOPU_{i,t}) \\
 & + (\beta_{13} * Year) + \mu_i + \epsilon_i, t
 \end{aligned} \tag{2}$$

Finally, to confirm the robustness of the results, three variants of the first model (Eq. (1)) are proposed, disaggregating the dependent variable (SDGDI) into three disclosure sets, according to the dimension of the information disclosed: environmental (SDGDI_E), social (SDGDI_S) and governance (SDGDI_G). To this end, the items related to each SDG were grouped according to their linkage to these dimensions as follows (UN, 2015; Rieiro-García et al., 2023): the items related to SDG 6, SDG 7 and SDG 13–15 were included in the environmental dimension (SDGDI_E); the items related to SDG 1, SDG 2, SDG 3, SDG 4 and SDG 5 were included in the social dimension (SDGDI_S); and the items related to SDG 8, SDG 11 and SDG 17 were included in the governance dimension (SDGDI_G).

For this purpose, Eqs. (3), (4), and (5) are proposed, including the same independent and control variables as in Eq. (1).

$$\begin{aligned}
 SDGDI_E_{i,t} = & \beta_0 + (\beta_1 * MGEN_{i,t}) + (\beta_2 * WCOUN_{i,t}) + (\beta_3 * MIDEO_{i,t}) \\
 & + (\beta_4 * HHI_{i,t}) + (\beta_5 * DEBT_{PCi,t}) + (\beta_6 * BUDGET_{i,t}) \\
 & + (\beta_7 * PDEPi_{i,t}) + (\beta_8 * PDENSi_{i,t}) + (\beta_9 * LNPOPU_{i,t}) \\
 & + (\beta_{10} * Year) + \mu_i + \epsilon_i, t
 \end{aligned} \tag{3}$$

$$\begin{aligned}
 SDGDI_S_{i,t} = & \beta_0 + (\beta_1 * MGEN_{i,t}) + (\beta_2 * WCOUN_{i,t}) + (\beta_3 * MIDEO_{i,t}) \\
 & + (\beta_4 * HHI_{i,t}) + (\beta_5 * DEBT_{PCi,t}) + (\beta_6 * BUDGET_{i,t}) \\
 & + (\beta_7 * PDEPi_{i,t}) + (\beta_8 * PDENSi_{i,t}) + (\beta_9 * LNPOPU_{i,t}) \\
 & + (\beta_{10} * Year) + \mu_i + \epsilon_i, t
 \end{aligned} \tag{4}$$

$$\begin{aligned}
 SDGDI_G_{i,t} = & \beta_0 + (\beta_1 * MGEN_{i,t}) + (\beta_2 * WCOUN_{i,t}) + (\beta_3 * MIDEO_{i,t}) \\
 & + (\beta_4 * HHI_{i,t}) + (\beta_5 * DEBT_{PCi,t}) + (\beta_6 * BUDGET_{i,t}) \\
 & + (\beta_7 * PDEPi_{i,t}) + (\beta_8 * PDENSi_{i,t}) \\
 & + (\beta_9 * LNPOPU_{i,t}) + (\beta_{10} * Year) + \mu_i + \epsilon_i, t
 \end{aligned} \tag{5}$$

4. Results

Table 2 shows the descriptive statistics of the variables included in the analysis. It can be observed that only 27.5 % of the municipalities have a woman mayor and 45.64 % of the councillors are women. With respect to the other political-institutional characteristics, there is a predominance of left-wing parties (67.3 %), and a high degree of political competition in the city councils, with a low concentration index (0.154), i.e., the number of councillors from the governing party is significantly low in relation to the total number of councillors in the plenary.

Table 2
Descriptive statistics.

Variables	Mean	Std. dev.	Min	Max
SDGDI	22.00	6.6092	6.00	49.00
MGEN	0.2745	0.4466	0.00	1.00
WCOUN	45.6407	4.9161	28.00	66.67
MIDEO	0.6732	0.4694	0.00	1.00
HHI	0.1542	0.9261	0.0093	0.5486
LNPOPU	11.9183	0.6844	11.1980	15.0199
PDEP	52.8529	5.4485	36.00	67.00
PDEN	2989.75	3540.7460		19,808.00
DEBTpc	554.6808	696.8143	0.00	4266.536
BUDGET	259,456.10	571,449.30	51,663.76	5416.928.00

On the other hand, Table 2 also shows that the Sustainability Disclosure Index (SDGDI) has an average disclosure value of 22 out of the 60 items considered (36.67 %), ranging from 6 items (10 %) in the municipalities that disclose the least information on the SDGs to 49 items (83.33 %) in the municipalities that disclose the most information related to the 2030 Agenda. Fig. 3 shows the annual evolution of the values observed for this variable, which shows an increase in each of the years of the index distribution, with most of the values concentrated in the higher ranges for each of the years.

Table 3 shows the correlation between the variables included in the model. As can be seen, there are no major problems of multicollinearity between the variables.

Table 4 shows the results of the estimation of Eq. (1). It can be seen that the gender of the mayor has a significant effect on the information disclosed by the municipality (coeff. = 1.33557), with a confidence level of 95 %. This result confirms hypothesis H1, which states that SDG reporting is higher in municipalities governed by women. On the other hand, we did not find a significant effect of the gender diversity of the municipal corporation on the disclosure of SDG information (coeff. = 0.04103), which does not allow us to confirm hypothesis H2, which states that SDG reporting is greater in municipalities with a higher percentage of women in the municipal corporation.

Regarding the control variables, the results show that the disclosure of information on sustainability is higher in municipalities where the governing party has a left-wing ideology. In terms of population factors, larger municipalities (with more population) and those with a higher percentage of dependent population and a higher population density tend to disclose more information on the SDGs.

Table 5 shows the results of the estimation of Eq. (2). As can be seen at the individual level, the fact that the mayor is a woman continues to have a positive and significant effect on SDG reporting, while the effect of the gender diversity of the city council plenary is still positive, but not significant. Furthermore, the interaction between the gender of the mayor and the percentage of women councillors in the municipal plenary is found to have a significant effect on SDG reporting, with >99 % confidence. That is, in those municipalities governed by a woman that also have a higher degree of diversity in the plenary, the tendency to disclose information on sustainability will be greater (coeff. = 0.31105). This result confirms hypothesis H3, which states that SDG reporting is higher in municipalities led by women majors and with a greater women's representation.

However, no evidence was found regarding a significant influence of the government party's ideology on the effect of mayor gender (coeff. = -0.80705) and the percentage of women councillors (coeff. = -0.70007) on the disclosure of information on the SDGs. Furthermore, the effect of the size of the municipality (coeff. = 3.07549), the percentage of dependent population (coeff. = 0.14305), and the population density (coeff. = 0.00013) on the level of disclosure of information in relation to the 2030 Agenda is still significant, an influence that extends to the municipality's budget (coeff. = 0.00151).

The results for the three variants of Eq. (1) are shown in Table 6. In relation to the mayor's gender, it is observed that the overall positive effect of women mayors on SDG reporting is maintained for the social and governance dimensions, so that in those municipalities governed by women a greater amount of information on social and governance issues is disclosed, although this positive effect is not significant for environmental information. Likewise, there is still no significant effect of the gender diversity of the municipal corporation on the disclosure of information in each of the dimensions (environmental, social, and governance) considered individually.

As for the control variables, it is observed that there is a significant effect on the social information disclosed by local councils when the governing party is progressive or left-wing. Furthermore, there is a negative and significant effect of the political fragmentation of the local council on the disclosure of social information. This means that the less politically fragmented the local council is, that is, the stronger the

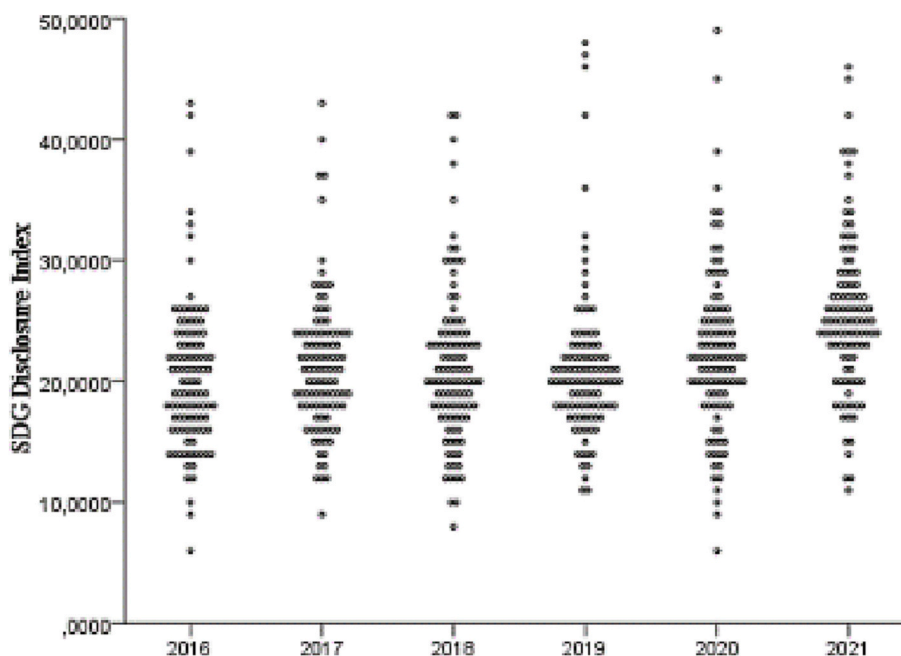


Fig. 3. Average value of SDG Disclosure Index (2016–2021).

Table 3
Pearson correlations.

	SDGDI	MGEN	WCOUN	MIDEO	HHI	LNPOPU	DEBTpc	BUDGET	PDEP	PDEN
SDGDI	1.000									
MGEN	0.1403***	1.000								
WCOUN	0.0503	0.1793***	1.000							
MIDEO	0.1366***	0.1710***	0.0287	1.000						
HHI	-0.0981**	-0.0069	-0.0060	-0.1888***	1.000					
LNPOPU	0.4406***	-0.0342	-0.0962**	0.0573	-0.1461***	1.000				
DEBTpc	0.0094	-0.0694*	-0.0042	-0.0579	-0.0137	-0.0146	1.000			
BUDGET	0.3797***	0.0710*	0.0456	0.0015	-0.1351***	0.7291***	0.0393	1.000		
PDEP	0.2074***	0.1061***	-0.0446	-0.0476	-0.0400	0.1172***	-0.0184	0.0361	1.000	
PDEN	0.2416***	0.2136***	0.0607	0.1770***	0.1322***	0.2652***	-0.0386	0.2632***	0.2177***	1.000

Significance: ***p < 0.01; **p < 0.05; *p < 0.10.

governing party is (for example, when it has an absolute majority), the less social information is disclosed. Finally, it is observed that the effect of population is significant for the disclosure of the three dimensions of information, and that the percentage of dependent population, population density and debt have a significant impact on the disclosure of social information. In addition, there is a significant negative effect of the municipality's budget on the disclosure of environmental and social information, suggesting that lower budgets are associated with lower levels of disclosure.

5. Discussion

5.1. Summary of results

Our results show a balanced gender representation in the council's municipal plenary, with an average of 45.64 % of women councillors. This percentage is slightly higher than those obtained in previous studies (e.g., Balaguer-Coll & Ivanova-Toneva, 2021; Cuadrado-Ballesteros et al., 2021; Herrero-Gutiérrez et al., 2021) and reflects the positive effect of the legal obligation of a balanced representation of women and men on electoral lists. This positive effect of legal gender quotas was also documented by Andreoli et al. (2022) in the Italian local sector. However, the fact that only 27.5 % of the municipalities have a woman mayor suggests that women tend to occupy secondary positions on

electoral lists (Martínez-Córdoba et al., 2022), which confirms that, as Bagues and Campa (2021) point out, quota laws are not sufficiently effective in promoting women's empowerment in leadership positions, such as mayoral roles.

In relation to the control variables, our findings are in line with those obtained by prior studies (e.g., Alcaraz-Quiles et al., 2015; García-Sánchez et al., 2013; Guillamón et al., 2011; Rieiro-García et al., 2023), who also documented a positive effect of population factors on sustainability disclosure, although contrast with those obtained by Araujo and Tejedo-Romero (2018) and Benito et al. (2021) with respect to the effect of political ideology.

As regards the research hypotheses, our results indicate that, in line with our first hypothesis (H1), SDG reporting is higher in municipalities governed by women. This suggests that, as shown by Guillamón et al. (2011), Araujo and Tejedo-Romero (2016), Araujo and Tejedo-Romero (2018), Benito et al. (2021), and Herrero-Gutiérrez et al. (2021), the gender of the mayor affects municipal transparency in such a way that information disclosure is higher in municipalities where a woman holds the position of mayor. Furthermore, our finding confirms those obtained by García-Sánchez et al. (2023) regarding the positive effect of women leaders on SDG disclosure in the business context.

However, our findings indicate that, contrary to what H2 proposed, the gender diversity of the municipal corporation does not affect the disclosure of SDG information. Thus, in our case, gender diversity

Table 4
Regression results (Eq. (1)).

Variable	Coeff. (Std. dv.)
MGEN	1.33557** (0.52936)
WCOUN	0.04103 (0.04739)
MIDEO	1.09838** (0.50583)
HHI	-3.49877 (2.60292)
LNPOPU	3.12904*** (0.50322)
PDEP	0.1478*** (0.04352)
PDEN	0.00013* (0.00007)
DEBTpc	-0.00037 (0.2821)
BUDGET	0.00119* (0.0006)
Constant	-28.76769*** (6.85382)

LR $\chi^2 = 214.78$.
Log likelihood = -1916.247.
p-Value = 0.0000.
Significance: ***p < 0.01; **p < 0.05; *p < 0.10.

Table 5
Regression results (Eq. (2)).

Variable	Coeff. (Std. dv.)
MGEN	-12.55336** (0.52936)
WCOUN	-0.03741 (0.08936)
MGEN*WCOUN	0.31105*** (0.11050)
MIDEO	1.4010 (4.73544)
MIDEO*MGEN	-0.80705 (0.5205)
MIDEO*WCOUN	-0.00074 (0.09943)
HHI	-2.95672 (2.59524)
LNPOPU	3.07549*** (0.5000)
PDEP	0.14305*** (0.04339)
PDEN	0.00013* (0.00007)
DEBTpc	-0.00031 (0.00034)
BUDGET	0.00151** (0.00062)
Constant	-24.45998*** (6.85382)

LR $\chi^2 = 223.32$.
Log likelihood = -1911.9766.
p-Value = 0.0000.
Significance: ***p < 0.01; **p < 0.05; *p < 0.10.

positively affects the disclosure of information on the municipality's commitment to the 2030 Agenda, but not statistically significantly. This finding is consistent with the correlation between gender diversity (WCOUN) and the degree of sustainability disclosure (SDGDI) presented in Table 3, where a positive but non-significant correlation was found (Pearson's coefficient = 0.0503, p-value > 0.10). Therefore, there is no evidence of a direct causal relationship between both variables, so that, as far our sample is concerned, it cannot be affirmed that a lower

Table 6
Robust results (Eqs. (3), (4) and (5)).

Variable	SDGDI_E (Eq. (3))	SDGDI_S (Eq. (4))	SDGDI_G (Eq. (5))
	Coeff. (Std. dv.)	Coeff. (Std. dv.)	Coeff. (Std. dv.)
MGEN	0.09582 (0.24206)	0.80006** (0.34393)	0.43969*** (0.14762)
WCOUN	0.01317 (0.02162)	0.02534 (0.03072)	0.00251 (0.01319)
MIDEO	0.04244 (0.23128)	0.78365** (0.32862)	0.27229* (0.14105)
HHI	0.59909 (1.17689)	-4.54614*** (1.67220)	0.44827 (0.71771)
LNPOPU	1.08388*** (0.22753)	1.35156*** (0.32329)	0.69360*** (0.22753)
PDEP	-0.00351 (0.01968)	0.15270*** (0.02796)	-0.00139* (0.01968)
PDEN	0.00003 (0.00003)	0.00014*** (0.00005)	-0.00004* (0.00002)
DEBTpc	0.00023 (0.00016)	-0.00049** (0.00022)	-0.00011 (0.00009)
BUDGET	-0.00057** (0.00027)	-0.00160*** (0.00027)	0.00016 (0.00016)
Constant	-6.96640** (3.09890)	-16.25974*** (3.09890)	-6.96640*** (3.09890)
	LR $\chi^2 = 36.84$	LR $\chi^2 = 250.67$	LR $\chi^2 = 124.44$
	Log likelihood = -1430.4674	Log likelihood = -1645.4435	Log likelihood = -1127.7979
	p-Value = 0.0001	p-Value = 0.0000	p-Value = 0.0000

Significance: *** p < 0.01; ** p < 0.05; * p < 0.10.

percentage of women councillors in the municipalities causes a lower degree of sustainability disclosure. This result contradicts those obtained by Araujo and Tejedo-Romero (2016) and Araujo and Tejedo-Romero (2018), who documented a positive effect of the number of women councillors on information transparency in municipalities, although it is consistent with the results obtained by Bolívar et al. (2018), who also found no evidence to conclude that the percentage of women councillors has a significant influence on financial transparency.

Finally, our results show that those municipalities governed by a woman that also have a higher proportion on women councillors tend to disclose more information on sustainability. This finding indicates that, in line with our third hypothesis (H3), a higher presence of women in the municipal plenary will have a positive moderating effect on the influence exerted by women mayors on the municipality's engagement with and disclosure of information on the SDGs. This finding supports the homophily perspective that suggests that 'a positive interaction' occurs between women in different leadership positions. In this case, our result is consistent with that obtained by Araujo and Tejedo-Romero (2018), who found that the impact of female mayors on their council's transparency level is higher when the proportion of women councillors is higher.

Given that "the commitment to 'leave no one behind' should be seen as ideologically motivated" (Weber, 2017, p. 400), in addition to analysing how the gender of elected officials in municipalities affects the disclosure of information on the 2030 Agenda, we have also analysed the influence of the governing party's political ideology on the role played by women in relation to the municipality's commitment to the SDGs and the disclosure of information about them. We found that the government party's ideology does not affect the effect of mayor gender and gender diversity of the municipal corporation on the disclosure of information on the SDGs. This finding indicates that the influence of women's presence in local management on sustainability transparency is not affected by the political ideology of the governing party. One possible explanation for this result is that, due to its proximity to citizens' problems, political ideology may have less weight on this type of actions at the local level. Our result is in line with those obtained by Araujo and Tejedo-Romero (2018), who also found that political

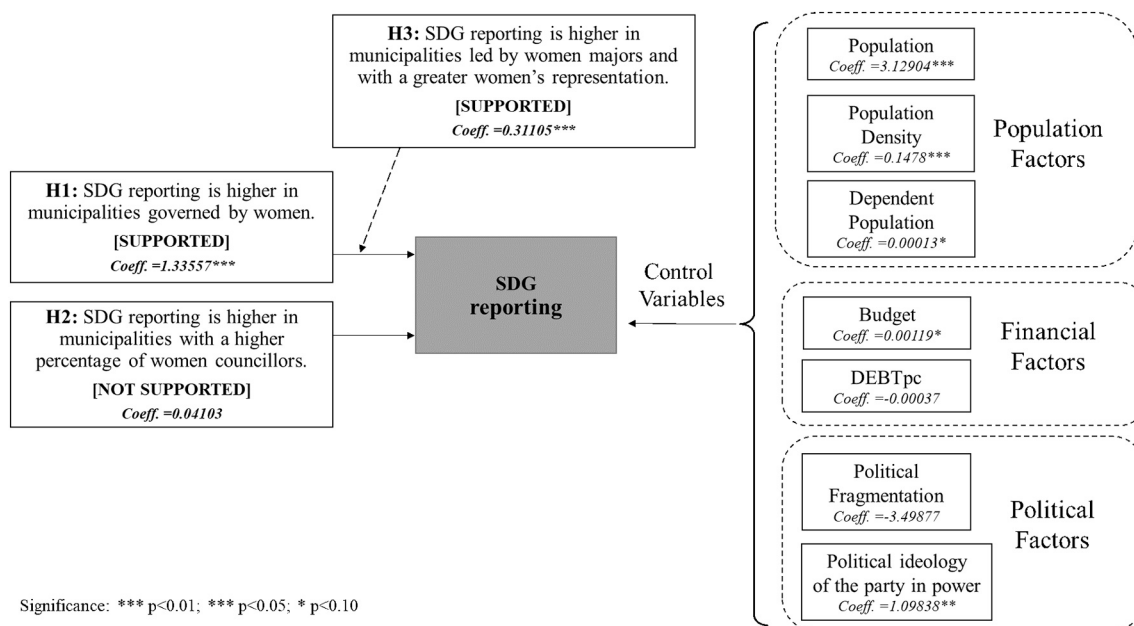


Fig. 4. Summary of findings.

ideology does not significantly affect the effect of women mayors on local transparency. However, it contradicts that obtained by Cabaleiro-Casal and Buch-Gómez (2020), who showed that political ideology moderates the effect of women's leadership (as mayors or councillors) on local government budgetary policies.

Fig. 4 summarise our main findings.

5.2. Research and policy implications

Taken together, our results contribute to the current debate on women's substantive representation in local policy by showing that they bring a 'distinct voice' to local governance fostering both sustainability and transparency. From a theoretical viewpoint, our findings support social role theory by demonstrating that female politicians behave in accordance with their gender stereotypes, fostering greater transparency with respect to the municipality's commitment to the 2030 Agenda. In relation to the role of women mayors, in line with upper echelons theory, our results show that the demographic attributes of mayors (in our case, their gender) influence the transparency of their municipalities with respect to the SDGs. Furthermore, in line with resource dependency theory, our findings indicate that women councillors bring unique skills, knowledge, and experience to their municipalities, with a positive impact on SDG engagement and reporting.

In terms of policy implications, the pressing need to contextualise the 2030 Agenda by considering the specificities of very different local situations (Klopp & Petretta, 2017; Rieiro-García et al., 2023) requires that strategies and policies be tailored to the individual circumstances of urban and rural communities. This involves both the modernisation and support of the most vulnerable urban areas and rural communities and the rethinking of megacities to make them more sustainable and inclusive. In particular, SDG 11 (sustainable cities and communities) calls for cities to become more sustainable, resilient, inclusive, and safe, and includes among its targets affordable, accessible and sustainable transport, improved resource efficiency and air quality, and climate resilience. Urban sustainability implies a balance between the protection of the environment and the development of urban areas (Ahvenniemi et al., 2017), for which social and spatial planning play a key role (Bardal et al., 2021). As noted by Klopp and Petretta (2017), the SDGs and related targets put urban planning at the forefront and raise the question of how they can be integrated into urban policy and planning in order to

optimise resources and increase their potential for impact. Embedding the SDGs in comprehensive urban planning would provide an integrated sustainability approach that would improve both citizen well-being and urban sustainability (United Nations Economic and Social Council, 2018).

From this perspective, this study shows that women politicians can play 'a catalytic role' in urban sustainability. Our results suggest that women's formal political representation endows municipalities with gender-relevant values that favour the development of this integrated sustainability approach for urban planning through increased commitment to the 2030 Agenda. According to Kawgan-Kagan (2020), 'only when gender differences are considered in planning processes, it will be possible to improve the quality of living in urban areas by reducing urban space scarcity, local and global emissions, and noise exposure'. In this study, we confirm this statement by showing that the higher stakeholder orientation that women mayors and councillors bring to local management favours urban sustainability.

For citizens and other urban stakeholders, SDG information can enhance understanding of their city's challenges regarding sustainable development and urban sustainability and how local governments are addressing them. In this sense, by showing that women mayors and councillors lead to greater disclosure, our findings demonstrate that gender diversity in local governments is beneficial to society, providing valuable reasons to promote women's participation in politics at both local and national levels. In this way, our findings reveal a self-reinforcing loop between SDG 5 and the empowerment of women in the political sphere.

5.3. Limitations

It should be noted that this research is subject to some limitations, mainly related to the focus on a single country (Spain) and the small size of the sample (102 municipalities), slightly lower than Araujo and Tejedero-Romero (2018), which may have influenced the results and limited their generalisability.

6. Conclusions

Because of their closer proximity to citizens and their responsibility for the provision of public services related to the achievement of the

SDGs, local governments are particularly relevant for the achievement of the 2030 Agenda. Considering that a municipality's decision to commit to the 2030 Agenda and to disclose information on the SDGs can be explained as a result of the values and motivations of its key decision-makers (Marcuccio & Steccolini, 2005) and that within the scope of the 2030 Agenda 'the participation of women leaders could allow for an expansive interpretation of sustainable development' and, therefore, favour the achievement of the SDGs (Barrios et al., 2020), the aim of this study was to analyse the influence of the gender of elected officials in local councils on the degree of information about the initiatives developed to achieve the 2030 Agenda disclosed by Spanish local governments.

From the content analysis of the information regarding the SDGs disseminated on local councils' websites, it has been observed that SDG reporting is greater in local councils governed by women, while the gender diversity of the council's plenary has a positive but not significant effect. These effects hold irrespective of the political ideology of the governing party. Furthermore, it was observed that the tendency to disclose information on the SDGs is higher in municipalities governed by a woman with a higher degree of diversity in the plenary.

This study contributes to the increasing research on the effects of gender diversity on local governments' management by addressing two topics (the role of municipalities in achieving the 2030 Agenda and SDG reporting) that have not been analysed together before. Thus, we respond to recent calls from Shinbrot et al. (2019) to enhance understanding of the role of women in leadership positions in advancing towards the 2030 Agenda by providing empirical evidence regarding the local public sector. Specifically, the findings support the positive effect of women's participation in public leadership positions (mayors and councillors) on SDG commitment and reporting. Accordingly, we show that women and diversity lead to higher disclosure.

We also contribute to the literature by proposing a new way of measuring the contribution to the 2030 Agenda, specifically adapted to the role of local entities in this regard, evaluating the extent to which municipalities carry out and disclose information regarding to the achievement of the SDGs through an index calculated from the sum of 60 items of initiatives linked to the SDGs. This method could be applied to other countries and adapted to higher levels of government. On a practical level, our findings stress the importance of promoting gender diversity for the achievement of the 2030 Agenda and provide an important reason to foster women's participation in politics.

Future studies could extend the scope to other countries and broaden

the sample by including a higher number of municipalities. In addition, the analysis could be extended by considering the profiles of women mayors and councillors (age, educational background, etc.) as well as additional control variables.

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CRediT authorship contribution statement

The whole article is the result of a joint project and shared effort. The three authors have read and agreed to the manuscript.

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Declaration of competing interest

The authors report there are no competing interests to declare.

Data availability

Data will be made available on request.

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Annex. The SDG disclosure index

SDG	Item description
SDG 1	The city council publishes the dining room grants for children living in families at risk of social exclusion.
SDG 1	Activities are carried out to collect food and clothes for people at risk of social exclusion.
SDG 1	AROE indicator data published
SDG 2	The municipality publishes data on the under-age population suffering from childhood obesity, updated at the end of the year.
SDG 2	Workshops, talks and training with experts on how to eat healthier and more sustainable food.
SDG 2	Local subsidies and grants are administered to entrepreneurs in agricultural activities.
SDG 2	The rate of underweight children at birth in the municipality is published.
SDG 2	The percentage of the population employed in agricultural activities compared to the rest of the sectors of the municipality is published.
SDG 2	The percentage or area devoted to agricultural uses in the municipality is published.
SDG 2	Campaigns are carried out to support the consumption of local and km 0 products.
SDG 2	Awareness-raising campaigns against childhood obesity are carried out through content and activities
SDG 3	Sports activities are developed for the population.
SDG 3	Activities on mental and emotional health are carried out.
SDG 3	Activities to prevent digital addictions are promoted.
SDG 3	Initiatives are promoted and awareness-raising activities are carried out to eradicate/reduce drug and alcohol consumption in the population.
SDG 3	City council death toll published
SDG 3	The number of deaths due to non-communicable diseases (cardiovascular or brain diseases) is published.
SDG 3	City council suicide death toll published
SDG 3	Life expectancy at birth is published.
SDG 3	Infant mortality rate (under 1 year) is published.

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SDG	Item description
SDG 3	Talks, workshops and activities are held to raise awareness about sexuality in order to prevent the transmission of diseases such as HIV and AIDS.
SDG 4	Digital skills training is provided for the general population.
SDG 4	Training in foreign languages (at least English) is provided.
SDG 4	Training courses, talks and workshops are given to people over 65 years of age.
SDG 4	The degree of coverage of the needs of the elderly is published (ratio of available places in residential homes and day centres/persons over 64 years of age).
SDG 4	The illiteracy rate of the municipality is published.
SDG 4	Statistics on the use of municipal libraries are published.
SDG 4	Campaigns are carried out to promote the use of public libraries and reading among the population.
SDG 5	The municipality has an updated and valid equality plan (as a company).
SDG 5	The municipality has an up-to-date equality plan in place (as a municipality).
SDG 5	By 2021, gender equality activities have been implemented. At least 10 activities in the last year to meet the indicator.
SDG 5	The number of reports of gender-based violence is published.
SDG 5	The percentage of protection orders adopted for victims of gender-based violence is published.
SDG 6	The report on water management in the municipality is published (litres saved, consumption, litres recycled...).
SDG 6	Annual water management plan published
SDG 6	Information on annual water quality inadequacies due to unjustified cause is published (on an annual basis).
SDG 6	Campaigns are conducted to raise awareness among the population about responsible water use.
SDG 6	Studies are carried out in relation to the presence of diseases and viruses in the wastewater of the municipality.
SDG 7	The municipality has an energy efficiency plan in place.
SDG 7	The municipality makes public the origin of the energy consumed by the municipality, both in municipal buildings and in public lighting.
SDG 7	Subsidies and aid for the energy transition are managed in neighbourhood communities, homes and companies.
SDG 7	Talks and workshops for the transition of the population to renewable energy sources are given.
SDG 7	Workshops, courses and talks are given on energy efficiency and energy saving in households.
SDG 7	Municipal energy production (production in CHP plants - self-consumption of photovoltaic installations - etc.) is published.
SDG 8	The city council manages the application for grants and subsidies for the creation of new companies.
SDG 8	The city council offers entrepreneurs advice and help with the formalities and management of the company in the first years of its life cycle.
SDG 8	Talks and training activities for the employment of the over 50s are given, and there are at least 5 activities per year.
SDG 8	Talks and training activities for the employment of people under 30 years of age are given, and there are at least 5 activities per year.
SDG 8	Job search and entrepreneurship programmes and courses for the unemployed and entrepreneurs.
SDG 11	Noise levels in the municipality are published.
SDG 11	Campaigns are carried out to promote the use of sustainable transport (bus, walking, taxi, electric scooter, bicycle...).
SDG 13,15	The municipality has an updated forest fire prevention plan, at least up to 2020.
SDG 13,15	Activities to clean up green areas/beaches/etc. are developed. With the aim of raising awareness among the population about caring for nature and recycling.
SDG 13,15	Activities with environmental commitments (planting a tree, etc.) are carried out.
SDG 13,15	The average amount of waste generated per inhabitant is published.
SDG 13,15	Household recycling promotion campaigns are carried out.
SDG 17	The municipality prepares and disseminates an annual CSR report.
SDG 17	The city council publishes the detailed list of payments to suppliers and creditors and outstanding invoices.
SDG 17	The municipality publishes the details of the financing, as well as the amounts repaid (at least source of financing and lender).
SDG 17	GDP per capita data released

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