

Sustainability Reporting on the level of Austrian and German Municipalities

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Abstract:

This thesis addresses sustainability reporting in the public sector. In this special case Austrian municipalities with more than 10,000 inhabitants and German municipalities with more than 100,000 inhabitants were examined if and how they issue sustainability reports. Therefore, a content analysis according to the GRI guidelines was established. The results are disillusioning. Altogether 147 local governments were examined. 43 of those did not own a public utility. Only nine local governments and 15 public utilities published either a separate or integrated sustainability report within the last five years. All in all 24 sustainability reports were evaluated according to the GRI G-4 Guidelines. The analysis of the sustainability reports reveals that no clear structure is followed and in further consequence a comparison between the reports is not possible. The general categories of the GRI guidelines were described in more detail whereas the three perspectives of sustainability (finance, environment, society) were superficially described. The application of the GRI guidelines was fragmentary as many organizations picked those indicators which were most convenient to disclose. The linkage between the three perspectives environment, society and economy was missing as some reports only contained a succession of all different kinds of indicators or they only provided superficial information on sustainability.

In future more municipalities are going to issue sustainability reports as social pressure is rising and reputation has to be maintained. It seems that as organizations are more and more forced to publish sustainability reports sustainability is degraded to a buzzword and in further consequence to a marketing tool. However, to achieve sustainable development a comprehensive and holistic approach needs to be pursued which integrates operational activities rather than some activities and measurements to appear sustainable.