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INCORPORATING SUSTAINABLE DEVELOPMENT GOALS (SDGs) INTO THE PREPARATION OF STATE BUDGETS

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Introdução
Budgeting for Sustainable Development Goals (B4SDG) represents an innovative approach that aims to align public resources with the targets of the 2030 Agenda. In Portugal, this approach has gained importance with the inclusion of chapters dedicated to the SDGs in State Budget reports and the adoption of exploratory methodologies for allocating public spending to the objectives. Council of Ministers Resolution No. 5/2023 and data from the 2023 Voluntary National Review reinforce this commitment. Since 2023, State Budget reports have included a specific chapter on the SDGs

Fundamentação e Discussão
In 2024 and 2025, this chapter was reinforced with methodologies that allow budget programs to be allocated to specific objectives of the 2030 Agenda, such as Health (SDG 3), Education (SDG 4), and Poverty Eradication (SDG 1). This qualitative and exploratory study aims to analyze: a) the evolution of the 2023 and 2024 State Budgets in the classification of expenditures by sustainable objectives and b) how coordinating entities report quarterly on actions that contribute to the SDGs.

Conclusão
It is hoped that the practical implications of this study will encourage reflection and the development of future studies aimed at assessing the impact on transparency, effectiveness, and accountability in expenditure execution. State Budgets are not just numbers – they are a reflection of our collective choices and ambitions for a more inclusive, resilient, and sustainable future.

Referências
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Palavras Chave
public expenditure, sustainable development goals, state budget