State of the Voluntary Local Reviews 2024:

STRENGTHENING THE LOCAL IMPLEMENTATION OF THE 2030 AGENDA





















































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List of Acronyms

ECLAC: Economic Commission for Latin America and the Caribbean

FUR: Follow-up and Review

GHG: Greenhouse Gases

HLPF: High-Level Political Forum on Sustainable Development

IGES: Institute for Global Environmental Strategies

LAC: Latin America and the Caribbean LRG: Local and Regional Governments SDGs: Sustainable Development Goals TMG: Tokyo Metropolitan Government

UCLG: United Cities and Local Governments

UN: United Nations

UNDESA: United Nations Department of Economic and Social Affairs

UN-Habitat: United Nations Human Settlements Programme

UNSG: United Nations Secretary General

VLR: Voluntary Local Review VNR: Voluntary National Review

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Summary

The 2030 Agenda for Sustainable Development and its 17 Sustainable Development Goals (SDGs) provide a blueprint for achieving social, economic and environmental sustainability. However, at the midpoint of its implementation period (which runs from 2015 to 2030), progress has been insufficient due to crises such as climate-related disasters, the COVID-19 pandemic, armed conflicts and the cost-of-living crisis. Rather than discouraging action, this should serve as a rallying call to intensify efforts. In this context, the actions of local and regional governments (LRGs) are crucial. Responsible for implementing an estimated two-thirds of the SDG targets, LRGs enjoy a unique vantage point to address multiple challenges with transformative solutions. Although not formally recognised in the implementation or in the follow-up and review architecture of the 2030 Agenda, LRGs have actively engaged with the SDGs, notably through Voluntary Local Reviews (VLRs) since 2018. VLRs have been instrumental in supporting LRGs' efforts, from monitoring and evaluating progress to enhancing policy integration, and thus playing an important role in global sustainable development efforts.

Marking the fifth edition of the State of the Voluntary Local Review series, initiated by the Institute for Global Environmental Strategies (IGES) in 2020, this report continues to shed light on critical aspects of local sustainability efforts. Over the years, this annual series has showcased both the successes and ongoing challenges faced by local and regional governments in advancing the 2030 Agenda through VLRs. This fifth edition focuses on 48 VLR reports published in 2023 by local and regional governments. It first provides an overview of the trends of the VLR movement in 2023, then examines two key themes: approaches to follow-up and review, and the local implementation of the SDGs. Initially, the report examines the selection of SDGs in VLRs and the approaches followed for their review—outcome-based, focusing on quantitative assessments of progress, and process-oriented, examining implemented actions. It then zooms in on six selected cases—namely, Agadir, Buenos Aires, Fatih, Rottenburg am Neckar, Tokyo and Vantaa—to better understand the inner mechanisms of locally implementing the SDGs.

Key trends identified among the 48 VLR reports published in 2023 include the majority of the VLR reports being from municipal governments (35), with the highest regional representation from Europe (17) and Asia (12). Importantly, 2023 saw the largest number of VLRs from Africa in a single year (seven). The report also identifies the general preference for process-oriented reviews over outcome-based reviews. Among the reviewed Goals, SDG 11 (Sustainable Cities and Communities) is the most frequently addressed, while SDG 14 (Life Below Water) is the least reviewed. This analysis indicates a tendency for cities to cherry-pick SDGs that align closely with their local priorities and strengths. When examining how the six selected cases are implementing the 2030 Agenda, a common characteristic shared by them is their strategic, localised approach to the Global Goals. These cities integrate the SDGs into their local contexts through comprehensive plans and strategies, ensuring that the Goals are met through tailored local actions. They also employ participatory approaches, involving a wide range of stakeholders in planning and implementation.

This report concludes that accelerating the implementation of the 2030 Agenda requires that local and regional governments are empowered to continue their engagement with the SDGs. To achieve this, LRGs must be equipped with enhanced resources—including access to finance, capacity building and human resources. Embedding VLRs into local governance structures and strategic planning is vital for improving policy integration, follow-up and review, and stakeholder engagement. Furthermore, to ensure local actions deliver tangible results, LRGs should continue to innovate and scale up successful initiatives. Reinforcing the community of practice around VLRs is crucial, as it enables LRGs to learn from each other and promotes inclusive and effective sustainability initiatives.



INTRODUCTION

This report investigates local sustainability efforts addressing the 2030 Agenda for Sustainable Development, with a particular focus on Voluntary Local Reviews (VLRs). VLRs are utilised by local and regional governments (LRGs) to guide the localisation, implementation, and follow-up and review of the Sustainable Development Goals (SDGs). This report specifically examines VLR reports published in 2023. Initially, it provides an overview of the key trends observed in the VLR movement throughout 2023. Subsequently, it delves into two key themes: the approaches to follow-up and review, including the selection of SDGs for review, and the local implementation of the SDGs. By shedding light on these topics, this report concludes by providing recommendations to accelerate the implementation of the 2030 Agenda.

1.1.Falling Behind on Implementing the 2030 Agenda: Progress at its midpoint

When launched in 2015, the 2030 Agenda for Sustainable Development and its 17 SDGs were met with widespread optimism worldwide.1 The 2030 Agenda set forth a comprehensive blueprint to tackle urgent global challenges like climate change, poverty, and socioeconomic and gender inequalities, encompassing social, economic and environmental aspects of sustainable development. However, it is glaringly obvious that humanity is offtrack in achieving the SDGs. The 2023 special edition of a report by the United Nations Secretary-General (UNSG) sounded the alarm about the considerable gaps and slow progress.² Initial improvements in areas like extreme poverty (SDG 1 on No Poverty), child mortality (SDG 3 on Good Health and Well-being), and access to electricity in least developed countries (SDG 7 on Affordable and Clean Energy) have been derailed by the COVID-19 pandemic, climate change, increased

armed conflicts and the cost-of-living crisis. The report warns that, if current trends continue, 575 million people will be living in extreme poverty by 2030³ and it will take 286 years to address gender inequalities in legal protection.⁴ Additionally, CO2 levels are expected to drastically increase by 2030, hampered by insufficient progress in renewable energy adoption.⁵

The 2023 special edition of the UNSG report notes that "A preliminary assessment of the roughly 140 targets for which data is available shows that only about 12 per cent are on track; more than half, although showing some progress, are moderately or severely off track; and some 30 per cent have either seen no movement or regressed below the 2015 baseline." While this certainly illustrates a lack of progress, it should not be seen with a defeatist attitude but rather as an urgent call for action by all levels of government and all stakeholders.

Given the pressing need for a concerted global effort to reinvigorate progress towards the SDGs, the 2023 special edition of UNSG report proposes a rescue plan for people and the planet, centred around five key pillars: (1) "to recommit to seven years of accelerated, sustained and transformative action;" (2) "to advance concrete, integrated, and targeted policies and actions;" (3) "to strengthen national and subnational capacity, accountability and public institutions;" (4) "to recommit (...) to deliver on the Addis Ababa Action Agenda and to mobilize the resources and investment needed for developing countries;" and (5) "to (...) strengthening of the United Nations development system and to boost the capacity of the multilateral system."⁷ This rescue plan aims at demonstrating unprecedented global solidarity and innovation in confronting the multifaceted challenges threatening the SDGs and at setting a robust action plan for a sustainable future. Although it does not directly mention the work of LRGs, the third pillar emphasises that LRGs "must be empowered and supported to bring implementation of the Goals to the ground level."8

Nevertheless, this lack of achievement poses greater risks. For example, as the 2030 deadline approaches, and evidence accumulates pointing out that many SDGs are likely to remain unmet globally, questions may raise about the feasibility and ambition of the 2030 Agenda: Were the SDGs achievable to begin with, or were they merely aspirational? Was the timeline itself unrealistic? What are the reasons explaining the current implementation deficit? Hypothetically speaking, would humanity have

achieved the SDGs without the unforeseen challenges—including the COVID-19 pandemic and new armed conflicts with widespread ramifications—that emerged since 2020? And moreover, will this lack of achievement set back the implementation of other ambitious global agendas, deterring national and local actors from engaging with (seemingly unattainable) objectives? Answering these questions becomes more critical as humanity ventures into 2030 without substantial progress on the SDGs.

This critical juncture calls for a dual approach: as governments and other stakeholders work towards the Global Goals, it is imperative to realistically manage expectations and find ways to maintain the momentum towards the SDGs, aiming at bringing humanity as close as possible to meeting the objectives set forth by the 2030 Agenda. Moreover, this underscores the importance of reassessing our strategies, recognising achievements to date, and understanding unmet Goals not as failures, but as areas requiring intensified efforts, new partnerships and innovative approaches in the ongoing pursuit of sustainable development. Simultaneously, it is crucial to reflect on the reasons behind this lack of progress, assessing shortcomings at all levels of governments and globally. Only through this careful assessment will the global community be able to identify the most appropriate mechanisms to avert the foreseeable

disasters stemming from the current environmental, social and economic crises, while also increasing preparedness to confront unforeseeable ones—as demonstrated by the COVID-19 pandemic. This is critical as preparations continue for the "Summit of the Future," which will take place in September 2024, to discuss how to achieve current international commitments.¹⁰

1.2. Local Action to Rescue People and Planet

The importance of LRGs for achieving the SDGs cannot be overstated. Their role in actually implementing the SDGs has become widely recognised following the adoption of the 2030 Agenda in 2015—especially because around two-thirds of the 169 targets comprising the SDGs require local action. This was further reinforced when the UNSG António Guterres inaugurated the Decade of Action in 2020, which established local action as one of its three areas for accelerating the implementation of the SDGs. Verall, LRGs are crucial to achieving the SDGs



because as the level of government closer to the general public, they are well positioned to implement the SGDs holistically, which allows a closer and more integrated understanding of the interconnections between issues concerning sustainable development.¹³

However, local action entails significant challenges for LRGs working on the SDGs. To begin with, LRGs need to translate the SDGs to their unique context and problems—a process known as localisation.14 Localisation involves adapting these Global Goals into the local context; this process involves selecting, rejecting, reframing and modifying aspects of the SDGs-from the Goals themselves to their targets and indicators—or even introducing new elements to make them more locally applicable and relevant to LRGs' problems and development priorities. 15 Localisation is, therefore, key to creating meaningful connections between the Global Goals and local actions. A common challenge identified by LRGs when it comes to localising is the lack of effective and practical examples of SDG implementation—and especially, of practical examples that resonate with their specific contexts and take into account available resources and capacities at the local level. 16

In recent years, Voluntary Local Reviews (VLRs) have become a tool for LRGs to address the myriad challenges posed by localisation, creating a framework to guide the alignment of policies with the SDGs as well as for structuring monitoring and evaluation. 17 Initially, VLRs emerged as a bottom-up response to the follow-up and review process conducted by national governments in the Voluntary National Reviews (VNRs). However, ever since the first VLRs by local governments were presented in 2018, VLRs have evolved from a reporting mechanism to become a policy tool that helps LRGs to make sense of the SDGs at the local level. This often includes, but is not limited to the monitoring and evaluation of progress. Understanding the VLR as a process has allowed local governments to achieve greater benefits. 18 The VLR results in the publication of a VLR report, in which LRGs present the results of their monitoring and evaluation process while helping to share their experiences, strategies and practices by providing practical examples and insights into local SDG implementation.

By bringing together different steps in the policy cycle—from planning, implementing, and monitoring and evaluation—the VLR process helps LRGs to identify relevant policies, strategies and projects that are most effective in their specific settings. This

process not only enhances the understanding and implementation of the SDGs at the local level, but also promotes peer learning and cooperation among different LRGs, as demonstrated by the growing community of practiced centred on VLRs.

The critical role of VLRs in supporting the local implementation of the SDGs has gained recognition ever since the launching of the first VLRs by local governments in 2018. In 2024, UN-Habitat and UCLG have launched a new methodology for conducting VLRs that emphasises the implementation dimension. Entitled "Action-oriented Voluntary Local Reviews: A Methodology for the Partners of UN-Habitat," 19 these new guidelines join the myriad of UN-made handbooks to support the development of VLRs. 20 However, they differ in their approach to previous ones in that they put forward the notion of "action-oriented" reviews, emphasising the role of the VLR process in structuring the local implementation of the 2030 Agenda.

Against this backdrop, this fifth edition of the "The State of the Voluntary Local Reviews" report series initiated by the Institute for Global Environmental Strategies (IGES) in 2020 as part of its commitment²¹ to support the efforts of local governments in implementing the 2030 Agenda—focuses on exploring how cities are working on the SDGs. This focus complements that of past reports, which explored frontrunner cities and their VLR process, 22 multi-level governance,²³ the localisation of the 2030 Agenda,²⁴ and the local follow-up and review process through VLRs. 25 This 2024 edition, entitled "Strengthening the Local Implementation of the 2030 Agenda," analyses the VLR reports published in 2023. Among them, it selects exemplary cases of SDG implementation to delve into the intricacies of actually implementing the 2030 Agenda by cities.

This report is organised as follows. First, it presents the research methodology and the two research themes. Second, it provides a detailed analysis of the key characteristics of the identified VLR reports published in 2023. Third, it explores local approaches to the follow-up and review as well as the selection of SDGs by cities. Fourth, it presents good practices in SDG implementation. Finally, it concludes by outlining strategic recommendations aimed at maximising the capacity of VLRs to accelerate the implementation of the SDGs. The report also includes brief evaluations of 33 VLR reports from cities in either Spanish or English.

2.METHODOLOGY OF THE STUDY

2.1.Methodology and Case Selection

Continuing with the methodology of previous editions of the "State of the Voluntary Local Review Series," ²⁶ this report seeks to identify and analyse trends within the VLR movement by analysing the VLR reports published during calendar year 2023. Similar to its predecessors, this report concentrates on identifying prevailing and evolving trends within the VLR movement to enhance the implementation of the SDGs by local and regional governments.

The primary data analysed comprises publicly available VLR reports published by subnational governments, including both regional and municipal authorities, as part of the voluntary local review process. Consistent with last year's edition, a VLR report is classified as such if it meets three criteria: (1) it focuses on any of the stages of the 2030 Agenda implementation—localisation and planning, project implementation, and follow-up and review²⁷—excluding reports that do not address sustainability through the SDGs; (2) it reviews two or more SDGs; and (3) it originates from subnational government levels.

Our analysis is confined to reports published in the 2023 calendar year. Obtaining all published VLR reports presents a challenge due to the decentralised nature of the VLR movement. While various online repositories compile VLR reports, ²⁸ inconsistencies exist among them, with different reports being included. This discrepancy may stem from reports being in languages other than English or not being widely disseminated. Additionally, there may be a delay between a report's official release and its appearance in online repositories, leading to an underestimation of the total number of VLR reports available.²⁹

We identified a total of 48 VLR reports as having been published in 2023.³⁰ Among these, 34 were available in English, with 27 being exclusively in English and seven having translations in other languages—including Spanish, Portuguese, French, Ukrainian, Turkish, German and Arabic. Additionally, there were six reports in Spanish, three in Arabic, two in Mandarin, and one each in Finnish, German and Norwegian. Local governments³¹ authored 35 reports (Figure 1), followed by regional governments with 12 reports, and a provincial government with one report (Figure 2).

In order to gain a comprehensive understanding of the 2023 VLR group, Sections 3 and 4 of this report examine all 48 identified VLR reports, regardless of government level or language. This approach provides a holistic view of emerging trends within the VLR movement. For reports not in English or Spanish, we focus on identifying the region of the authoring LRG, population size, review approaches and the SDGs reviewed, as described in the following subsection. Conversely, Section 5 zooms in on selected best practices to provide deeper insights into the complex process of SDG implementation.

2.2.

Themes of Analysis and Methodology

This year's report delves into two main themes. The first theme centres on the approaches used in the follow-up and review (FUR) of the SDGs through VLRs; this includes an examination of the prioritisation of the Goals when reviewing progress towards the 2030 Agenda at the local level. The second theme focuses on the practical aspects of SDG implementation, analysing how strategies are translated into actions at the local level.³² While the first theme is explored through the analysis of all reports of the 2023 group of VLRs, the second theme is analysed by focusing on exemplary cases of SDG implementation. These two themes are interrelated, as effective implementation needs a robust follow-up and review framework.³³

The first theme of analysis builds upon the research conducted in last year's report, which also focused on FUR. While the 2023 edition of the State of the Voluntary Local Review report series examined how local governments are operationalising FUR processes—entailing the inner workings of establishing, implementing and refining review

mechanisms—this year's report centres on the specific approaches local governments are using in their FUR efforts. The literature identifies two main approaches to FUR: (1) outcome-based review, which quantitatively benchmarks and measures progress towards achieving an SDG; and (2) process-oriented review, which qualitatively assesses the implementation of an SDG by highlighting the projects and strategies that were deployed.³⁴ Despite identifying these approaches,

there is limited understanding of VLR processes that incorporate them.

Content analysis was conducted on all 48 identified VLR reports. Each report was examined for its treatment of each SDG, employing a binary yes/no approach for both outcome-based and process-oriented reviews. A report was classified as utilising an outcome-based review for a particular SDG if it

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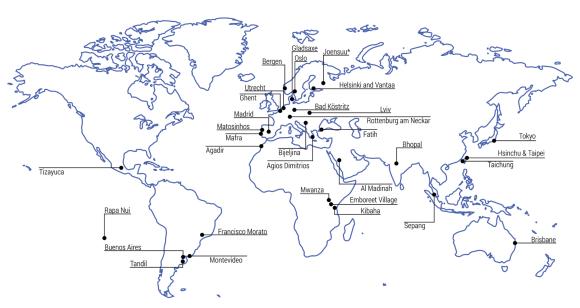


Figure 1: Map with all the VLRs identified by the authors published in 2023 by local governments.

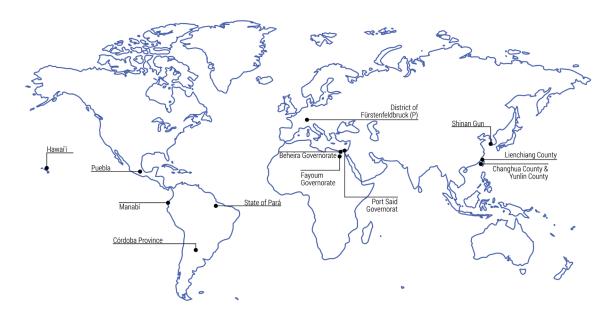


Figure 2: Map with all the VLRs identified by the authors published in 2023 by regional and provincial governments. (P) denotes VLR produced by a provincial government.

presented at least one quantitative indicator illustrating the current state or progress over time. Conversely, a report was deemed to employ a processoriented review if it included at least one qualitative example of a project, policy or strategy demonstrating the implementation of that SDG. It is important to note that reports could utilise both approaches simultaneously for different SDGs. In cases where a single indicator or project was associated with multiple SDGs, all mentioned SDGs were coded as "yes." This approach does not evaluate the quality or relevance of the quantitative indicators or projects used. Another limitation is that it is not possible to identify whether or not projects have been actually implemented in reality. Nevertheless, this analysis facilitates the identification of the most and least reviewed SDGs among the 2023 group of VLRs. This serves as a proxy for assessing the prioritisation of SDGs by local governments and helps in identifying patterns in the selection of Goals for review through both approaches, considering variations across different levels of government.

The second theme of analysis focuses on the local implementation of the SDGs by cities. As highlighted in the introductory section, the lack of progress towards achieving the SDGs is attributed to a "chronic implementation deficit." This deficit has prompted calls for research to concentrate on examples of SDG implementation at the local level. By examining how cities are implementing the SDGs within their unique contexts, this theme of analysis seeks to uncover

innovative approaches, best practices and challenges in localising and realising the 2030 Agenda.

The analysis focuses on six cities that submitted a VLR in 2023. Cases were selected because they represent cities of different population sizes, geographical regions,³⁷ diverse socioeconomic context, and various stages of SDG implementation (Table 1), to present actual implementation practices on the ground. These cases illustrate various approaches to SDG implementation and highlight the importance of transitioning VLRs from reporting mechanisms to implementation tools.³⁸ Although this analysis provides a glimpse into the work done in each city, their efforts to implement the SDGs extend far beyond what is summarised in Section 5. To investigate these cases in more detail, interviews were conducted with relevant staff members and content analysis of their VLR reports was carried out. This approach enables a deeper understanding of the behind-the-scenes efforts on the SDGs that may not be explicitly documented in the VLR reports.

In line with the four previous editions of the State of the Voluntary Local Review series, this report provides summaries of the 33 VLR reports identified as having been written by cities in 2023 and written in English or Spanish (see Appendix 1). These summaries serve as a valuable resource for academics and policymakers, as well as for the global SDG localisation network looking for examples of VLRs that can resonate in their contexts.

Table 1. Selected cities, basic characteristics, and year of publication of VLR report(s).

Oit.	Population	Geographical	Coomenhical Subranian	Year of publication of VLR reports											
City	Population	Region	Geographical Subregion	2019	2020	2021	2022	2023							
Agadir	420,288	Africa	Northern Africa					•							
Buenos Aires	3,120,612	The Americas	Latin America and the Caribbean	•	•	•	•	•							
Fatih	368,227	Asia	Western Asia					•							
Rottenburg am Neckar	44,653	Europe	Western Europe					•							
Tokyo	14,063,564	Asia	Eastern Asia			•		•							
Vantaa	239,216	Europe	Northern Europe			•		•							

3OVERVIEW OF THE VLRS OF 2023

This section examines the main characteristics of the VLR reports presented in calendar year 2023. It explores attributes such as geographical classification (including the sub-regional classification), income level of the country where the LRGs are located, level of government and population size. Although the main focus of analysis is on the 2023 group of VLR reports, there will be relevant comparisons with overall trends in the VLR movement between 2018 and 2023 to better contextualise its evolution.

A total of 48 VLR reports have been identified as being presented during the studied period. For the first time since the first edition of this report series, the total number of VLR reports declined compared to the previous year—there were 73 reports identified for 2022. This is the first year that the number of VLR reports did not increase from the previous year since the first VLR reports were issued in 2018. However, this number is expected to increase again given the bottom-up and decentralised nature of the VLR movement, in which there is a time lag between the completion of a VLR report and its inclusion on any of the online repositories compiling VLR reports.³⁹

Overall, the authors have identified 263 VLR reports between 2018 and 2023—2018 N=9, 2019 N=28, 2020 N=39, 2021 N=66, 2022 N=73, and 2023 N=48. These 263 reports have been presented by 213 local and regional governments. ⁴⁰ Thirty-seven LRGs have published at least two VLR reports between 2018 and 2023, indicating a greater commitment to the local implementation of the 2030 Agenda, and to following up and reviewing its progress.

Similar to previous years, the majority of VLR reports were written by governments at the municipal level (N=35, 72.9%). In contrast to 2022, regional governments increased their share of the total number of VLR reports (N=12, 25%). There was one VLR from an intermediate level of government in between a regional and a local authority: the District of Fürstenfeldbruck, in the State of Bavaria, Germany. However, while there were a number of innovations in approaches to the VLR process in 2022—such as joint

VLRs between regional governments and their respective main metropolitan city,⁴¹ or VLRs from groups of regional governments and groups of municipalities⁴²—there were no new approaches among the 2023 VLRs.

Out of the 35 VLR reports launched by municipal governments in 2023, 24 were first editions while 11 were subsequent editions. Five municipal governments-Bergen, Madrid, Taichung, Tokyo and Vantaa-produced their second edition, while three put forward their third-Gladsaxe, Helsinki and Montevideo. Ghent and Taipei authored their fourth edition. Notably, the city of Buenos Aires demonstrated its strong commitment to the 2030 Agenda and to the VLR movement by releasing its fifth consecutive VLR report. Among regional governments, eight out of 12 were first editions. Three reports were second editions-Córdoba Province, the State of Hawai'i and Yunlin County—whereas the State of Pará launched its fourth consecutive VLR. The growing number of local governments presenting their second or more VLR seems to indicate that these LRGs are finding it beneficial to regularly conduct a VLR process as reported by previous research.⁴³

Regarding the population of the municipal governments which issued VLRs in 2023, the smallest was the Town of Bad Köstritz at 3,704 inhabitants (2022) while the largest was Tokyo Metropolitan Government at 14,063,564 inhabitants (2023). Most VLR reports were authored by small-sized municipalities with less than 250,000 inhabitants (N=14, 40.0%). Cities with a population between 250,000 and 500,000 inhabitants and with more than 1 million inhabitants follow with eight VLR reports each (22.9%). Finally, there were four VLR reports (11.4%) from cities with a population between 500,000 and 1,000,000.

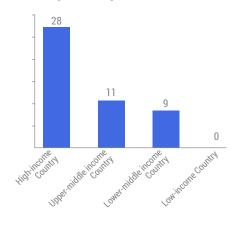
Out of the 48 identified VLR reports, 17 were authored by LRGs in Europe (35.4%), followed by 12 in Asia (25%), 10 in Latin America and the Caribbean (LAC) (20.8%), seven in Africa (14.6%), and one in Oceania and Northern America respectively (2.1% each).44 Compared to 2022, there is a significant drop in the number of reports coming from LAC, when 31 LRGs presented a VLR report (42.5% of the total). On the contrary, while no African LRG presented a VLR in 2022, 2023 saw the highest number of VLR reports from this region launched in one single year. Overall, between 2018 and 2023 there are 17 VLR reports from Africa (6.5% of all VLR reports).

THE VLRS OF 2023

2023 VLRs by Region



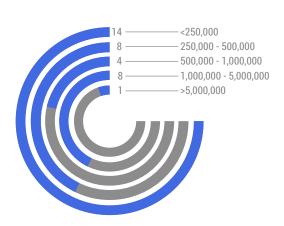
VLRs by Country's Income Level



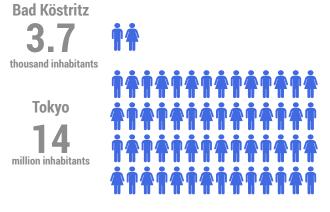
VLRs by Level of Government



VLRs by City's Population



Largest and Smallest City to Issue a VLR



There were several trends in the geographical distribution of VLR reports at the subregional level. In general, the VLR reports from Europe are evenly distributed between Northern Europe (six reports) and Southern and Western Europe (five reports each). Additionally, there was a report from an LRG in Eastern Europe, the City of Lviv, making this the first ever VLR from an Eastern European LRG. In Asia, the majority of the reports are from East Asia (eight out of 12), followed by West Asia (two reports), and South and South-east Asia (one report each). In the LAC region, most VLRs belong to cities in South America (eight out of 10) followed by Central America (two reports). Finally, four out of the seven African reports come from LRGs in North Africa while the remaining three are from East Africa.

These patterns are consistent with those observed between 2018 and 2023 overall. Europe is the region with the highest number of reports (N=93, 35.4%), followed by Latin America and the Caribbean (N=85, 32.3%), Asia (N=55, 20.9%), Africa (N=17, 6.5%), North America (N=11, 4.2%) and Oceania (N=2, 0.8%). Looking at the total number of reports from Europe, they are, in general, equally distributed between Southern Europe (N=38, 40.9%), Northern Europe (N=30, 32.3%), and Western Europe (N=24, 25.8%); as

abovementioned, there is only one VLR report from Eastern Europe to date (1.1%). Most of the reports in Latin America and the Caribbean are from South America (N=65, 76.5%) while 20 are from Central America (23.5%); to date, there are no VLR reports from LRGs in the Caribbean. In Asia, the majority of reports come from LRGs in Eastern Asia (N=34, 61.8%), followed by South-eastern Asia (N=10, 18.2%), Western Asia (N=8, 14.5%), and Southern Asia (N=3, 5.5%), whereas no VLR report from Central Asia has been identified to date. Eastern Africa makes up for the majority of African VLR reports (N=10, 58.8%), followed by Northern Africa (N=4, 23.5%), and Middle Africa, Western Africa and Southern Africa with one report each (5.9% each). Finally, the two reports from Oceania come from the Australia and New Zealand subregion.

By comparing the identified VLR reports with the income level of their respective countries, it is possible to better contextualise the challenges and opportunities that LRGs face in implementing the 2030 Agenda. Economic conditions can influence the availability of resources, which in turn affects the prioritisation of the SDGs and the feasibility of successfully implementing sustainable development strategies. The majority of 2023 VLR reports come



from LRGs in high-income countries (N=28, 58.3%). Eleven reports came from LRGs in upper-middle income countries (22.9%) and nine from LRGs in lower-middle income countries (18.8%). No VLR report from a low-income country was identified among the 2023 group of VLR reports. Again, this pattern is similar when looking at the total number of VLR reports produced between 2018 and 2023. More than half of the VLR reports (N=140, 53.2%) were produced by LRGs in high-income countries, followed by LRGs in upper-middle-income countries (N=96, 36.5%), and LRGs in lower-middle-income countries (N=26, 9.9%). Only one VLR came from a low-income country LRG (N=1, 0.4%).

This overall distribution of VLR reports suggests that the VLR movement appears to be leaving many places behind. At the geographical level, certain regions show a greater uptake of VLR processes for localising, implementing and monitoring the SDGs, while other regions are lagging. It is easy to see the dominance of six sub-regions in the VLR movement: Northern, Western and Southern Europe, Central and South America, and East Asia, which account for 211 VLR reports (representing 80.2% of all identified VLR reports produced between 2018 and 2023). LRGs in these six sub-regions seem to be more engaged in VLR processes overall, with 54 of the 57 VLR reports in their second or subsequent edition coming from LRGs in these subregions. 45 A major concern is the lack of VLR reports from Africa, the Americas and South Asia, regions where a large proportion of the world's population lives.

In particular, the 2030 Agenda reiterated the importance of increasing the capacity "particularly in

African countries, least developed countries, small island developing States, landlocked developing countries and middle-income countries." However, one possible explanation for this general absence of reported VLR processes from these regions may indicate that LRGs suffer from a general lack of capacity and resources to operationalise the SDGs. This shortcoming calls for a redoubling of efforts to facilitate the implementation of the 2030 Agenda in LRGs in these regions, in order to truly fulfil the SDGs' vision of leaving no one behind.

This assessment of the 2023 VLR reports indicates a relative slowdown of the VLR movement compared to 2022. Although the lower number of VLR reports in 2023 may seem discouraging, further research is needed to understand the underlying causes of this decrease, particularly if the trend continues in 2024. One possible explanation is that some cities may be conducting follow-up and review exercises on their progress towards the SDGs without formally producing VLR reports, as seen with some Japanese municipalities designated as SDGs Future Cities. Nonetheless, it is crucial to acknowledge the ongoing efforts of LRGs in implementing the 2030 Agenda and their commitment to the VLR process. Despite not being formally recognised in the global SDG monitoring and review architecture, LRGs voluntarily review their progress, underscoring the critical role of subnational governments in driving sustainable transitions. The recent launch of UN-Habitat's "Actionoriented Voluntary Local Reviews" methodology⁴⁷ holds promise for reinvigorating LRG engagement with the SDGs as we approach the 2030 deadline.



4.

APPROACHES TO REVIEW AND GOAL SELECTION

This section examines the 2023 Group of VLR reports based on their approaches to follow-up and review, as well as their selection of SDGs. Understanding how local governments approach the FUR process is crucial for assessing progress towards the SDGs and identifying areas for improvement. Furthermore, the selection of specific SDGs reflects local priorities and challenges, shedding light on the different strategies adopted by LRGs in their pursuit of the 2030 Agenda. By analysing these aspects, we gain valuable insights into the operationalisation of FUR at the local level, as well as the overall priorities of LRGs in localising the SDGs.

4.1.

Approaches to Review

Follow-up and review (FUR) processes are a critical component to the overall project of achieving the SDGs. The 2030 Agenda put forward a novel 'governance through goals' approach based on nonbinding Global Goals whose achievement requires the voluntary implementation by all UN Member States. 48 FUR exercises not only assess current efforts but also allow for redirection of plans and actions to accelerate SDG implementation. Although the 2030 Agenda placed national governments as the key agents in its FUR architecture—which is centred on Voluntary National Reviews (VNRs) and on the High-level Political Forum on Sustainable Development (HLPF)— FUR at the local level is critical to optimise local-level outcomes because LRGs are responsible for implementing around two-thirds of all SDG targets. 49

Research has identified two main approaches to FUR: outcome-based and process-oriented. Outcome-based approaches quantitatively benchmark and assess progress towards the SDGs over time, thus focusing on the outcomes of interventions to advance the 2030 Agenda. Process-oriented approaches focus on the actions taken to achieve the SDGs, qualitatively presenting policies and strategies that are in place to implement the 2030 Agenda. These two approaches

also correspond with practical recommendations to the VLR process. For instance, the 2022 edition of the "European Handbook for SDG Voluntary Local Reviews" notes that together with quantitative analysis of progress via indicators, it is important to exemplify achievements through transformative measures in the form of significant projects and strategies.⁵¹

The academic literature has highlighted some notable risks of overemphasising outcome-based FUR for the overall project of delivering the 2030 Agenda. Outcome-based FUR may overlook critical processrelated or contextual factors that are essential for successful implementation. Moreover, it may not effectively support the internalisation of the SDG targets, potentially underestimating the importance of the implementation process.⁵² Additionally, the lack of comprehensive indicators that can measure both outcomes and responses limits our ability to fully assess the effectiveness of SDG interventions. 53 There are also notable risks associated with the selection of localised indicators and evaluation methods, as these can significantly influence evaluation results.54 In this regard, the selection of indicators can be biased towards choosing indicators where a government is performing well, thus neglecting other aspects covered by the SDGs but where performance is lagging behind.

On the other hand, process-oriented FUR offers potential benefits by focusing on the reporting of actions taken. Even though process-oriented approaches de-emphasise the ranking and comparability aspect of the current indicators' framework, they can accelerate sustainable development by promoting the internalisation of the SDGs and stressing implementation—which should ultimately lead to better outcomes.⁵⁵ However, process-oriented approaches also carry risks, such as reporting irrelevant or planned but unimplemented actions.⁵⁶

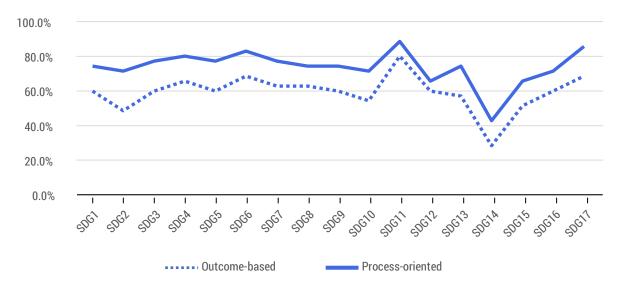
Despite these challenges, refining FUR methodologies is crucial to ensure effective monitoring and implementation of the SDGs and to promote a more inclusive and comprehensive approach to sustainable development. It is important to note that these approaches are not mutually exclusive and both present advantages and shortcomings. A well-executed FUR process should aim to incorporate both in order to provide a more detailed and nuanced picture of progress towards the SDGs.

The analysis of the 2023 Group of VLR reports shows that LRGs tend to conduct process-oriented rather

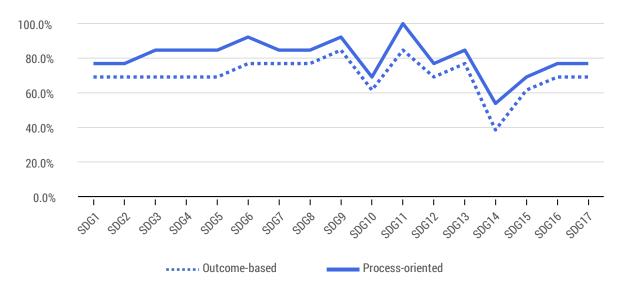
than outcome-based reviews. This is the case for both municipal and regional governments and for all 17 SDGs (Figure 3). All analysed VLR reports include at least one SDG reviewed using a process-oriented approach. However, there are six VLR reports that do not include an outcome-based review for any SDG—four are by municipal governments and two by regional governments.

Overall, SDG reviews by municipal governments show a larger gap between process-oriented and outcomebased reviews than regional governments. Municipal governments seem to have particular problems with quantitative monitoring of SDG 2 (Zero Hunger), as it presents a gap of 22.9% between process-oriented (71.4% of reports) and outcome-based (48.6% of reports) reviews. This likely indicates that, while municipal governments are striving to address issues related to hunger, they struggle to monitor achievement. On the contrary, SDG 12 (Responsible Consumption and Production) shows the smallest gap (5.7%) among all SDGs. Regional governments show a more balanced review of the SDGs with overall smaller differences between outcome-based and processoriented reviews.

Municipal Government's Approaches to Review



Regional Government's Approaches to Review



Process-oriented reviews help to provide an overview of the implementation of the SDGs at the local level. They may seem like the first logical step when an LRG wants to start reporting on its efforts to achieve the SDGs. Guidelines for SDG implementation at the local level emphasise the need for localisation—that is, making the Global Goals relevant to the local context and taking into account existing limitations such as jurisdiction over each SDGs and capacity constraints. At the most basic level, localisation usually involves aligning existing policies and projects with the SDGs. This can already serve as the basis for a processoriented SDG review, in which an LRG reports on existing and planned responses to achieve the 2030 Agenda. In this way, process-oriented reviews can become a good entry point for local FUR before a more complex framework consisting of localised targets and indicators to quantitatively measure achievement is established.

On the other hand, the overall lower use of outcomebased review approaches may reflect several challenges in quantitatively monitoring the SDGs at the local level. First, this may indicate shortcomings in data infrastructure and data availability. Often, data to track progress on several targets may not be collected at the local level by national statistical offices or may not be recent enough to understand current performance. Second, data reliability may also pose a problem, since outcome-based reviews rely heavily on data accuracy, which can be challenging to obtain, especially in resource-constrained settings. Third, it may also relate to insufficient technical, financial and institutional capacity to monitor and make sense of large datasets at the local level—since this is usually a resource intensive task needing high degrees of expertise and additional funding.

Outcome-based and process-oriented approaches to FUR are not mutually exclusive—as evidenced by the majority of VLR reports using both approaches. They offer complementary perspectives on SDG implementation, with outcome-based reviews focusing on the end results and process-oriented reviews emphasising the journey to those results. Combining the two approaches provides a more balanced assessment of progress, capturing both progress towards the SDGs and the effectiveness of the processes that drive outcomes. In addition, processoriented reviews allow for flexibility and adaptation based on evolving local contexts and needs, while outcome-based reviews provide concrete benchmarks for measuring success and tracking progress. Finally, both approaches contribute to learning and



improvement, with process-oriented reviews offering insights into the effectiveness of interventions and outcome-based reviews providing feedback on the success of those interventions in achieving desired outcomes.

4.2. Selecting SDGs

The analysis of the 2023 group of VLR reports shows that, in general, LRGs select specific SDGs for review rather than reviewing all 17 SDGs. Furthermore, there are also differences in the Goals selected for review following an outcome-based or process-oriented approach. It is important to remember that the 2030 Agenda established the 17 SDGs to cover all different aspects of sustainable development. Although all the Goals need to be implemented holistically and in unison, governments of every level tend to prioritise certain Goals for monitoring and for implementation. This may be because they can demonstrate better performance, or because they are easier to implement, or even to avoid those that seem irrelevant to their context.⁵⁷ This practice, commonly referred to as 'cherry-picking,' risks the overall achievement of the SDGs globally because "such cherry-picking defies the integrated and indivisible nature of the SDGs."58

At the local level, however, prioritising SDGs is often a pragmatic necessity rather than a choice. LRGs face constraints in terms of resources, capacity and expertise, which may limit their ability to address all

SDGs simultaneously when implementing and following up and reviewing the 2030 Agenda. Furthermore, depending on the national context, particular Goals and/or targets may fall outside the jurisdiction of LRGs. In addition, certain Goals may be deemed more pertinent to the local context or have greater significance in addressing pressing community needs.

LRGs guide their process of selecting SDGs by the principles of SDG localisation, which entails translating the Global Goals into contextually relevant and meaningful initiatives. ⁵⁹ Localisation is usually considered the first step in the implementation of the SDGs, as it aims at making the SDGs pertinent to the local context. The Global Taskforce of Local and Regional Governments encourages the selection of priority SDGs and targets to ease this process. ⁶⁰ This is due to the challenges of working with the entire set of SDGs, targets, and indicators, especially without appropriate support and resources. ⁶¹

The selection of SDGs for review by the two approaches discussed in the previous section reflects the different challenges faced by LRGs in engaging with the 2030 Agenda. On the one hand, outcome-based reviews tend to prioritise SDGs and targets that are easily quantifiable and for which data is readily available. By focusing on quantitative benchmarking and assessing progress over time, this approach highlights specific areas where outcomes can be measured, potentially leading to the selection of Goals based on data availability and the existence of locally relevant indicators. Conversely, a process-oriented review emphasises the actions taken to implement the

Table 2. Top 3 most reviewed SDGs by approach and by level of government. Source: authors' own calculations.

	Approach	Top 1	Top 2	Top 3
Municipal	Outcome	SDG 11	SDG 6, 17	SDG 4
Governments	Process	SDG 11	SDG 17	SDG 6
Regional Governments	Outcome	SDG 9, 11	SDG 6, 7, 8, 13	SDG 1, 2, 3, 4, 5, 12, 16, 17
	Process	SDG 11	SDG 9	SDG 3, 4, 5, 7, 8, 13

Table 3. Bottom 3 least reviewed SDGs by approach and by level of government. Source: author's own calculations.

	Approach	Bottom 1	Bottom 2	Bottom 3
Municipal	Outcome	SDG 14	SDG 2	SDG 15
Governments	Process	SDG 14	SDG 12, 15	SDG 2, 10, 16
Dagianal Cavaramente	Outcome	SDG 14	SDG 10, 15	N.A.63
Regional Governments	Process	SDG 14	SDG 10, 15	N.A.

SDGs, showcasing the policies and strategies in place to achieve sustainable development objectives. This qualitative review of efforts allows SDGs to be prioritised based on the actions and initiatives being undertaken, potentially highlighting areas where

projects and strategies are being implemented to drive progress towards specific SDGs.

The analysis of SDG review in the 2023 group of VLR reports reveals distinctive patterns in the selection of Goals by municipal and regional governments and by

Table 4. VLRs presented by municipal governments and their reviewed individual SDGs by outcome-based approach. Source: compiled by the authors based on VLR reports.

Dlace								9	SDG	S								Tota
Place	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	IOla
HLPF 2023 ⁶⁶						•			•		•						•	5
Agadir					•			•					•				•	7
Agios Dimitrios	•		•	•	•			•	•	•		•	•					15
Al Madinah	•		•	•	•	•		•										8
Bad Köstritz																	•	3
Bergen				•								•			•	•	•	5
Bhopal											•							1
Bijeljina																		0
Brisbane			•	•		•	•	•	•	•	•	•	•			•	•	12
Buenos Aires	•		•	•	•	•		•	•	•	•	•	•		•	•	•	16
Emboreet village	•			•	•													4
Fatih	•		•	•	•	•		•	•	•		•	•		•		•	17
Francisco Morato																		0
Ghent						•						•	•		•			4
Gladsaxe			•	•				•				•	•				•	7
Helsinki	•		•	•	•	•		•	•	•		•	•		•		•	16
Hsinchu	•		•	•	•	•		•	•	•		•	•		•	•	•	17
Joensuu					•			•							•		•	17
Kibaha					•					•							•	5
Lviv	•		•	•	•			•	•	•		•	•		•		•	16
Madrid	•		•	•	•	•		•	•	•		•	•		•	•	•	16
Mafra	•				•			•							•		•	17
Matosinhos	•		•	•	•			•	•	•		•	•		•		•	17
Montevideo						•			•		•							4
Mwanza	•		•	•	•	•					•					•	•	8
Oslo			•	•				•	•				•		•	•	•	17
Rapa Nui																		0
Rottenburg am Neckar																	•	5
Sepang								•										5
Taichung	•			•	•			•							•		•	17
Taipei																	•	16
Tandil																		0
Tizayuca	•			•				•	•							•	•	11
Tokyo	•		•	•	•			•		•	•					•	•	17
Utretch	•			•	•			•			•	•	•	<u> </u>	•		•	16
Vantaa		•	•	•	•			•	•	•	•		•		•	•	•	17
TOTAL	21	17	21	23	21	24	22	22	21	19	28	21	20	10	18	21	24	

approaches to FUR. Municipal Governments predominantly spotlight SDG 11 (Sustainable Cities and Communities) as the most reviewed Goal by outcome-based review, followed by SDGs 6 (Clean Water and Sanitation) and 17 (Partnership for the Goals) tied in second position, and SDG 4 (Quality Education) in third position. Similarly, process-oriented reviews by municipal governments prioritise SDG 11 as the foremost concern, with SDGs 17 and 6 occupying the second and third positions, respectively.

In contrast, regional governments exhibit a broader scope of engagement with the SDGs. SDG 9 (Industry, Innovation and Infrastructure) and SDG 11 rank as the top two priorities in outcome-based reviews. These are closely followed by SDGs 6, 7 (Clean and Affordable Energy), 8 (Decent Work and Economic Growth), and 13 (Climate Action), with eight other Goals tied in third position (see Table 2). In process-oriented reviews, SDG 11 remains the most reviewed, followed by SDG 9, with another six Goals tying for third place. This suggests that regional governments may adopt a more holistic approach to SDG implementation, addressing a wide range of Goals. However, this could also be due to the relatively small sample size of VLR reports analysed. Further research should examine VLR reports from previous years to determine whether regional governments consistently adopt a more comprehensive approach compared to cities.

It is noteworthy that the SDGs most reviewed by both local and regional governments correspond to the Goals prioritised by the 2023 HLPF, which focused on SDGs 6, 7, 9, 11 and 17. This is in contrast to last year, when the most reviewed SDGs in the 2022 group of VLR reports did not correspond to the Goals prioritised by the 2022 HLPF. 62

Certain SDGs consistently received minimal attention by both municipal and regional governments. Overall, the least reviewed Goal is SDG 14 (Life Below Water), which placed last by both approaches to review and by both level of governments. Municipal governments display lower levels of outcome-based review for SDG 2 (Zero Hunger) and 15 (Life on Land), while in terms of process-based review, they dedicate little attention to SDGs 1 (No Poverty), 10 (Reduced Inequalities), 12 (Responsible Consumption and Production), 15, and 16 (Peace, Justice, and Strong Institutions). Regional governments mirror this trend, with SDG 14 consistently occupying the bottom position in both outcome-based and process-oriented reviews. Additionally, SDGs 10 and 15 are tied for the second least reviewed goals in outcome-based reviews (Table 3).

Out of a total of 48 VLR reports, 12 reviewed all 17 SDGs using both approaches—namely, in alphabetical order, the Province of Córdoba, Fatih, the State of Hawai'i, Hsinchu, Joensuu, Mafra, Matosinhos, Oslo,

Table 5. VLRs presented by regional and provincial governments and their reviewed individual SDGs by outcome-based approach. (R) Regional Government; (P) Provincial Government. Source: compiled by the authors based on VLR reports.

																		ı
Place								(SDG	S								Total
Place	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	iotai
HLPF 2023									•								•	5
Beheira Governorate (R)	•		•	•	•		•	•		•		•	•		•	•	•	16
Changhua County (R)	•	•	•	•	•			•	•	•		•	•					14
Córdoba Province (R)	•	•	•	•	•		•	•	•	•			•		•	•	•	17
Fayoum Governorate (R)	•		•	•	•		•	•	•		•	•	•		•	•	•	15
Fürstenfeldbruck (District of) (P)							•		•		•						•	5
Hawaii (R)			•	•	•					•			•		•	•	•	17
Lienchiang County (R)																		0
Manabi (R)	•		•	•	•			•	•	•			•		•	•	•	16
Pará (R)	•		•	•	•			•		•			•		•	•	•	16
Port Said Governorate (R)	•			•	•			•	•	•			•			•	•	17
Puebla (R)	•		•	•	•			•	•	•			•		•	•	•	16
Shinan Gun (R)								•					•					6
Yunlin County (R)																		0
TOTAL	9	9	9	9	9	10	10	10	11	8	11	9	10	5	8	9	9	

Port Said Governorate, Taichung, Tokyo and Vantaa. Nine of them are from municipal governments and three are from regional governments. Nine are from LRGs in high-income countries, two from LRGs in upper-middle-income countries, and one from an LRG in a lower-middle-income country. In addition, there are

five other VLR reports in which LRGs do not provide an outcome-based review for a single SDG. Helsinki's VLR report does not include an outcome-based indicator for SDG 2, while the reports from Lviv, Madrid, the State of Pará, and Utrecht all lack outcome-based indicators for SDG 14. In addition, two other LRGs

Table 6. VLRs presented by municipal governments and their reviewed individual SDGs by process-oriented approach. Source: compiled by the authors based on VLR reports.

Place								(SDG	S								Tota
Place	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	iota
HLPF 202367							•		•		•						•	5
Agadir								•					•				•	7
Agios Dimitrios				•				•					•					15
Al Madinah			•	•	•			•										9
Bad Köstritz																	•	5
Bergen				•											•	•	•	6
Bhopal	•		•	•	•			•					•		•			10
Bijeljina										•							•	3
Brisbane								•		•			•			•	•	15
Buenos Aires	•			•				•		•			•				•	16
Emboreet village													•				•	12
Fatih	•		•	•	•			•		•			•			•	•	17
Francisco Morato	•		•	•	•			•		•			•			•	•	12
Ghent													•					4
Gladsaxe			•	•				•					•				•	7
Helsinki				•	•					•			•			•	•	17
Hsinchu	•		•	•	•			•		•		•	•		•	•	•	17
Joensuu	•		•	•	•			•	•	•		•	•		•	•	•	17
Kibaha					•					•	•					•	•	5
Lviv	•		•	•	•			•	•	•	•	•	•		•	•	•	17
Madrid	•		•	•	•		•	•		•	•	•	•		•	•	•	17
Mafra	•	•	•	•	•		•	•	•	•	•	•	•	•	•	•	•	17
Matosinhos	•	•	•	•	•		•	•		•	•	•	•		•	•	•	17
Montevideo																		4
Mwanza	•		•	•	•						•					•	•	8
Oslo	•		•	•	•		•	•	•	•	•	•	•	•	•	•	•	17
Rapa Nui	•		•	•	•			•		•	•	•	•		•	•	•	17
Rottenburg am Neckar																	•	5
Sepang	•		•	•	•		•	•		•	•	•	•		•		•	15
Taichung	•		•	•	•		•	•		•	•	•	•		•	•	•	17
Taipei	•		•	•	•		•	•		•	•	•	•		•	•	•	16
Tandil	•		•	•	•		•	•	•	•	•		•		•	•	•	16
Tizayuca	•	•	•	•				•	•	•	•					•	•	11
Tokyo	•	•	•	•	•		•	•	•	•	•	•	•	•	•	•	•	17
Utretch	•	•	•	•	•		•	•		•	•		•		•	•	•	17
Vantaa	•		•	•			•	•		•			•			•	•	17
TOTAL	26	25	27	28	27	29	27	26	26	25	31	23	26	15	23	25	30	

report process-oriented reviews of the 17 SDGs—Rapa Nui and Yunlin County—without an outcome-based review of progress.

These findings confirm those of previous studies highlighting that local and regional governments generally review those Goals that are an integral part of the services they provide. 64 For example, in their study of the implementation of the SDGs in Norwegian municipalities, Reinar and Lundberg (2023) found similar results and argue that these findings "indicate path dependency rather than a changing course due to the SDGs,"65 and therefore, the 2030 Agenda had a minimal impact on local policymaking. However, other factors such as resource availability, institutional capacity, jurisdiction over different policy areas, the policy focus of an administration, and the availability (or lack) of capacity building and support also play an important role in the selection of monitored and implemented SDGs by LRGs.

It is important to acknowledge the ongoing debate around cherry-picking the SDGs. While prioritisation itself is not inherently good or bad, unbalanced prioritisation trends at the local level can pose risks to the integrity of the SDG framework. LRGs need to carefully consider which SDGs to prioritise and why to ensure that they are aligned with the overarching principles of sustainability and leaving no one behind. One possible approach to SDG prioritisation would be

to conduct extensive stakeholder engagement processes—as was the case of Shimokawa Town, Japan. ⁶⁷ Balancing the pursuit of specific SDGs with a holistic approach to sustainable development is essential to avoid undermining the broader objectives of the SDG framework at the local level. Nevertheless, to better understand the approaches to review and the prioritisation of SDGs by different levels of government, further research should look back and assess prioritisation patterns by both regional and local governments, and how review approaches differ by year, income-level and geographical region.

Table 7. VLRs presented by regional and provincial governments and their reviewed individual SDGs by process-oriented approach. (R) Regional Government; (P) Provincial Government. Source: compiled by the authors based on VLR reports.

()							•	•						•				
Dlasa								(SDG	S								Total
Place	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	Total
HLPF 2023							•		•								•	5
Beheira Governorate (R)	•	•		•			•	•	•	•			•		•	•	•	16
Changhua County (R)	•		•	•	•			•	•	•		•	•			•		14
Córdoba Province (R)	•		•	•	•		•	•	•	•	•	•	•	•	•	•	•	17
Fayoum Governorate (R)	•	•		•	•		•	•	•		•	•	•			•	•	15
Fürstenfeldbruck (District of) (P)						•	•		•		•						•	5
Hawaii (R)							•	•						•			•	17
Lienchiang County (R)				•														5
Manabi (R)								•							•	•	•	16
Pará (R)							•	•									•	17
Port Said Governorate (R)	•			•	•		•	•	•	•			•	•		•	•	17
Puebla (R)	•	•	•	•	•		•	•	•	•	•	•	•			•	•	16
Shinan Gun (R)							•	•	•				•	•				6
Yunlin County (R)	•			•	•		•	•		•						•	•	17
TOTAL	10	10	11	11	11	12	11	11	12	9	13	10	11	7	9	10	10	

ACCELERATING THE LOCAL IMPLEMENTATION OF THE 2030 AGENDA

This section showcases various approaches to the localisation of the SDGs, illustrating how unique challenges and priorities shape policy implementation, governance structures and stakeholder engagement. It features six diverse cases of local SDG implementation from different geographical contexts: Agadir, Buenos Aires, Fatih, Rottenburg am Neckar, Tokyo and Vantaa. Each sub-section offers an indepth analysis of one city, detailing how it adapts the Global Goals to its local conditions, including but not limited to the VLR process. This broader perspective encompasses different planning mechanisms in place. For each city, the focus is on specific aspects of SDG localisation that are most relevant to their contexts. By examining these cases, the section highlights the diversity and adaptability required for effective SDG implementation, providing valuable insights into the complex interplay between local strategies and global sustainability agendas.

5.1. Agadir

Agadir is located in Morocco's south-west Atlantic coast. As the capital of the Souss-Massa region, Agadir is its main urban and economic centre and the core municipality of the Greater Agadir agglomeration—which includes eight additional municipalities. Agadir has a long history as a major commercial and trading centre dating back to the Middle Ages. However, the city was struck by a devastating earthquake in 1960, which killed thousands of people and nearly destroyed the city centre. As a result of this disaster, the city was relocated, while the former damaged centre now serves as a memorial site. Furthermore, Agadir has undergone significant population growth in recent decades. The city is now home to more than 400,000 inhabitants, making it the tenth most populous city in the country according to the 2014 Census.

Ever since the adoption of the 2030 Agenda in 2015, Morocco has strived to integrate the SDGs into national policy frameworks, mainstreaming their spirit across policy domains such as climate, energy, water, agriculture, tourism, transport, housing and waste, among others. Subsequently, the SDGs have influenced key strategies to guide development efforts, including the "National Strategy for Sustainable Development" (SNDD)—launched by the Ministry of Energy, Mines and Sustainable Development (MEMDD) - the "2020-2050 National Water Plan" (PNE), and the New Development Model (NMD), which was introduced in 2021. All in all, the national approach to implementing the SDGs is based on four core principles: (1) "promoting human rights;" (2) "transitioning towards a green economy;" (3) "advancing the regionalisation agenda, social and territorial cohesion, improving citizen participation;" and (4) "developing national and global strategic partnerships."68 This core principles are further reflected at the local level.

The implementation of the 2030 Agenda in Morocco has coincided with a decentralisation process that reorganised municipal competencies into three categories—namely, "own competencies," "shared competencies with the national government," and "transferred competencies"—in 2015. This new framework affects the implementation of the SDGs as it redefines the areas for which local governments are responsible for, ultimately promoting a more localised approach to sustainable development. At the same time, the national government is working on improving evidence-based policy processes at all levels of government; the High Planning Commission (HCP), Morocco's national statistical agency, has established two "Regional Advisory Commissions" that support the alignment of the SDGs with local actions. This creates a multi-level governance framework that optimises the contribution of local actors to the 2030 Agenda. Against this backdrop, the Municipality of Agadir's approach of implementing the 2030 Agenda benefits from a strong partnership with the national government.

Agadir is also integrating the SDGs into its municipal policies, including the Urban Development Programme 2020-2024, the Urban Mobility Plan 2016-2023, and the Municipal Action Plan 2022-2027 (PAC 2022-2027). The PAC 2022-2027 represents well the integrated approach followed by Agadir in its work implementing the SDGs. In line with the leave no one behind ethos, it prioritises social inclusion and gender equality while integrating the most vulnerable—such as street

children, the homeless and migrants—into urban life. This has led to the opening of social infrastructure facilities, including mental health centres, and the implementation of programmes to support the reintegration of marginalised populations into society. Overall, the 2022-2027 PAC guides Agadir to become a more inclusive, smart, sustainable and resilient city. This effort is further supported by the city's first VLR process, resulting in a report that was published in 2023, which uses new data and a collaborative engagement process to align local development efforts with the 2030 Agenda.

On top of these processes, the city is tackling each SDG through different strategies. For example, in implementing SDG 11, Agadir is deploying specific initiatives for each target. To advance Target 11.1, on ensuring affordable housing for all, Agadir enjoys the support of the public-sector company Al Omrane, which has built 7,413 affordable housing units between 2010 and 2018-with another 22,000 units being under construction as of September 2022. In addition, the Urban Development Programme 2020-2024 includes objectives to improve access to housing by allocating land for residential purposes and improving housing conditions. Another example is the city's approach to implementing Target 11.3 on promoting inclusive and sustainable urbanisation, and strengthening its capacity for participatory planning. Here, the PAC 2022-2027 is fundamental as it included a strong participatory component through the "Open

Assembly"⁶⁹ during its drafting process, which aimed to enhance transparency, financial sustainability and responsible governance, reflecting a holistic approach to achieving sustainable urban development by 2030.

5.2. Buenos Aires

Buenos Aires is Argentina's capital and the country's largest city. It is located in the central-eastern region along the southern bank of the Río de la Plata. Formally known as the Autonomous City of Buenos Aires (CABA in Spanish), the city has a population of 3,120,612 (as of 2022) while its metropolitan area includes approximately 13.4 million inhabitants. Since 1994, Buenos Aires has operated as an autonomous city and is ruled by its own legislative, executive and judicial branches. It is divided into 15 communes that comprise 48 neighbourhoods. Its economy relies heavily on tertiary activities—which account for more than 70% of its GDP.

The main tool Buenos Aires uses to implement the SDGs is the VLR process. The city launched its first VLR in 2019 and has since produced a new report annually, totalling five editions by 2023. This makes Buenos Aires the local government with the highest number of published VLR reports to date. The city's



VLR report is presented each year at the HLPF in New York. The VLR process serves as a comprehensive guide for the city's work on the SDGs, facilitating the planning, implementation, monitoring and evaluation necessary to achieve the 2030 Agenda. This continuous process strengthens local initiatives and ensures their ongoing follow-up and review, allowing for strategic adjustments and improvement.

The VLR process of Buenos Aires involves the city's 27 Areas of Government—such as justice, health, education and infrastructure⁷⁰—each of which is responsible for specific policy domains as well as specific SDG targets. The General Secretariat and International Relations Area is the focal point for the implementation of the 2030 Agenda. While this Area does not directly implement the SDGs, it is in charge of strategically coordinating and conceptually equipping each Area of Government with the necessary tools for effectively implementing the SDGs. Importantly, it is responsible for coordinating an inter-ministerial committee that involves the 27 Areas of Government.

Buenos Aires' approach empowers each area of government to independently work on the SDGs, adapting them to the local context, while simultaneously advancing greater policy integration between different policy domains. Therefore, the VLR process facilitates coherence between different sectoral plans focusing on specific issues, as well as expediting institutional dialogue between the different Areas of Government, which feeds back into the SDG implementation process. Furthermore, the VLR also makes the city more accountable to its citizens and to the international community—the VLR report is published in Spanish and English.

Buenos Aires has updated its sectoral plans as a result of this overall process of locally implementing the SDGs and the annual monitoring conducted through the VLR. One example is the city's strategy on gender and its work on SDG 5 on Gender Equality. During the drafting process of the Comprehensive Strategy for Gender Equality launched in 2018⁷¹ by the General Secretariat and International Relations, the responsible team realised that the existing indicators on gender equality focused primarily on violence and physical autonomy. Following the city's engagement with the 2030 Agenda, Buenos Aires initiated a parallel process to its VLR to create an indicator system on gender equality. This resulted in the development of the Gender Indicators System (SIGBA) and the Care Indicators System (SICCBA), which follow the conceptual framework proposed by the United Nations Economic Commission for Latin America and the Caribbean (ECLAC). This new broader indicator system includes more than 90 indicators covering three dimensions of women's autonomy-physical, economic and decision-making—and aims at breaking the "statistical silence" that often obscures gender inequalities by providing essential data for the design of effective public policies.

Buenos Aires' work on SDG 5 has led to significant progress, including the creation of the Undersecretariat of Women, which integrates gender perspectives into public policies and projects. This integration aims to extend more rights and opportunities to all women in the city, reinforcing the commitment of the local government to reducing gender inequalities. This strategic implementation of SDG 5 ensures that efforts to promote gender equality are evidence-based leading to concrete actions. Ultimately, it facilitates identifying and addressing

Box - Initiative highlighted by Buenos Aires: Buenos Aires Coastal Park

The Buenos Aires City Government has been developing urban strategies to restore the relationship between the city and its main river, the Río de la Plata. Directly impacting SDGs 6, 11 and 15, the initiative's main goal is to incorporate new recreational areas and active uses for residents to approach and enjoy the coastline of the Río de la Plata, adding about 15,000 m2 of beach and green space, as well as a new promenade of approximately 900 linear metres, assuming an influx of about 6,000 users. With initiatives like BA Coastal Park and framed in its international strategy, Buenos Aires commits to transforming into a dynamic and sustainable city, where growth occurs equitably and respectfully towards the environment. The city is aiming at a bold vision of a new metropolis, where the river regains its prominence and becomes a central part of urban life. Likewise, this ambitious plan seeks to consolidate the riverside biological corridor and new land for a public beach in an area whose current layout favours the accumulation of sediments and floating waste. The proposal also includes infrastructure for lighting, security cameras, WiFi access and appropriate urban equipment.

multidimensional gender gaps in a comprehensive manner.

Overall, a key enabling factor in the implementation of the 2030 Agenda in Buenos Aires is the integration of the SDGs into the Government Plan. The Government Plan prioritises Goals and targets, linking them to indicators to monitor their progress; these indicators relate to both national- and global-level indicators to measure progress. Peer-to-peer collaboration with other cities, as well as with international organisations such as different agencies of the United Nations, provide guidance and resources to advance the SDGs. However, access to international finance is a major barrier. Often, local governments find it difficult to access affordable and adequate credit to meet their sustainable development needs—which are significant given the large-scale transformations needed to achieve the 17 SDGs. Without specific provisions to make financing more accessible to cities, there is a misalignment between the need for substantive local action and the actual financial support. While twothirds of the targets comprised by the SDGs need local action, there is a significant gap in the corresponding financial accessibility. The Buenos Aires City Government is deeply committed to advance access to affordable financing for local governments in multilateral fora.

5.3. Fatih

Fatih is a municipality of the Istanbul Province of Turkey, located at the junction of the Bosphorus, the Golden Horn and the Sea of Marmara. The origins of Fatih date back to the Roman period; the original settlement was first developed on the hilltop where Topkapi Palace stands today. The area, surrounded by walls, exemplifies Roman and Greek urban planning principles. Constantine the Great made it the capital of the Roman Empire (also known as the Byzantine Empire) in the year 330. The area of contemporary Fatih evolved significantly when Fatih Sultan Mehmet conquered the city in 1453, transforming it into the capital of the Ottoman Empire. This change triggered extensive urban development that included the transformation of existing Byzantine structures to meet the needs of the growing Muslim Turkish population. As of 2022, the city has a population of 368,227 people.⁷³ Fatih's historical importance is



reflected in its UNESCO World Heritage status, which recognises its historic areas as sites of global cultural significance. In 2009, the administrative boundaries of the municipality were redrawn, merging it with the neighbouring district of Eminönü. This created the current Fatih District, which encompasses 57 neighbourhoods and is a vibrant commercial centre in Istanbul; the service sector accounts for the majority of its economic activity.

Fatih has actively engaged with the 2030 Agenda, presenting its first VLR report in 2023. Its VLR process is not about simply producing an assessment report, but about using the VLR as a tool for developing Fatih's strategic vision, aligning policies with the SDGs, and setting benchmarks to measure progress. The VLR process also helped to achieve greater stakeholder engagement by highlighting volunteerism, willingness and collaborative efforts.

An important aspect of the implementation of the SDGs in Fatih was the localisation process to make the 2030 Agenda contextually relevant to the municipality's idiosyncrasies. Fatih's localisation approach involves the development of local targets and indicators tailored to its unique needs and priorities. This required the creation of a specific set of proxy indicators, including surveys to measure citizen satisfaction with progress towards SDG targets, so as to address data limitations. Additionally, this approach promoted transparency and accountability while also encouraging community participation and awarenessraising. The localisation strategy takes into account the different characteristics of Fatih's different neighbourhoods. By implementing the VLR at the neighbourhood level—the smallest local unit—Fatih

brings the implementation of the SDGs closer to citizens.

Fatih's institutional structure to implement the SDGs revolves around several key documents, which include the 2020-2024 Strategic Plan, the 2022 Performance Program, and the 2022 Activity Report. 74 The 2020-2024 Strategic Plan is centred around three core themes: (1) "Urban Appearance, Sustainable Environment, and Order;" (2) "Enhanced Social Life;" and (3) "Effective Government and Governance." 75 Altogether, these three themes encapsulate the principles of the SDGs directly contributing to their implementation. Subsequently, the 2022 Performance Program is guided by the 2020-2024 Strategic Plan. The 2022 Performance Program delineates the annual budgets for achieving each theme, goal and target. This programme underscores the crucial role of each objective in contributing to the SDGs, thereby informing the allocation of resources. In 2022, as part of the VLR process, the 2022 Performance Program linked budget allocations to specific SDGs. This alignment between the SDGs and the municipality's themes provides a transparent account of Fatih's progress towards the SDGs.

Fatih municipality introduced an additional Goal in its VLR, namely SDG 18 on Culture and Heritage. This reflects the unique local context and distinct challenges on advancing the SDGs in the context of rich historical legacy. The VLR report highlights that heritage—understood as encompassing history, art, religion, architecture and social lifestyles—is crucial not only to the local community but also to global culture and tourism. However, the current SDG framework does not effectively address the sustainability of both tangible and intangible cultural heritage, revealing a critical need for an SDG on culture

Box - Initiative highlighted by Fatih: Fatih Libraries

Fatih Municipality is dedicated to implementing SDG 4 to ensure equal opportunities in education. In particular, the municipality is using its network of 12 libraries, which includes two Children's Libraries, to ensure that no one is left behind when it comes to quality education. Fatih Libraries aim at supporting an inclusive and fair education system by guaranteeing that everyone can benefit from lifelong learning opportunities. As such, the libraries create a safe and peaceful environment for everybody, and in particular younger people, to study. They are equipped with computers, free Wi-Fi, and free printing and photocopying services to support study. Moreover, the libraries host various clubs such as English conversation and book reading as well as seminars on personal development and stress management. This approach augments the role of the public library, going beyond places for consulting books and other materials to become spaces where social interactions happen. This holistic approach transforms the libraries into dynamic spaces that contribute significantly to the personal and educational development of the community. Ultimately, Fatih Libraries exemplify how municipal services can be leveraged to address educational disparities and support the overall well-being of young people in the municipality.

and heritage to establish international standards and targets in this field.

In line with the participatory spirit of its VLR report, Fatih held a "Goal 18 Workshop," which brought together 50 young people to define the scope of Fatih's additional goal. Workshop participants assessed the current SDGs and their relationship with intangible cultural heritage, fostering an understanding of the interplay between sustainable development and cultural preservation. Participants were encouraged to propose solutions for local-level challenges related to cultural heritage preservation and development. This included exploring sustainable approaches for local cultural production.

SDG 18 resulted from the outcomes of the "Goal 18 Workshop" as well as extensive literature research and cooperation with experts. The resulting SDG 18 aims at "Preserving and Sustaining Culture and Cultural Heritage to Support Sustainable Development." To follow-up and review its implementation, SDG 18 includes seven local targets and 15 unique indicators to measure progress—out of which six are measured at the municipal level and nine at the neighbourhood level. Examples of targets include Target 18.1 "to ensure the documentation of cultural heritage and its dissemination to a wider audience, increasing all forms of print and digital publications aimed at promoting significant cultural elements both nationally and internationally," and Target 18.4 "to preserve the local cultural memory and pass it on to future generations, oral history research is recorded and documented."⁷⁶

Fatih is implementing SDG 18 through a series of initiatives. For instance, the "Oral History Research" project aims at capturing the experiences and memories of former Fatih residents to preserve social memory. The oral history research underscores Fatih's commitment to safeguarding and transmitting local cultural heritage to future generations. Another example is the "Living Restoration Approach" during the restoration of Yedikule Fortress. Rather than closing the fortress during its restoration, the site remained open to the public, hosting a variety of events such as guided tours, concerts and open-air cinema shows. This approach transforms cultural heritage sites from mere historical landmarks into vibrant, interactive spaces that engage the community.

5.4.

Rottenburg am Neckar

Rottenburg am Neckar, a German Große Kreisstadt or district town, is located in the southwest German State of Baden-Württenberg. Its population has grown since 2011, going from 42,500 to nearly 44,000 inhabitants in 2024. Rottenburg am Neckar is composed of a central core plus 17 villages of various population sizes. The town has witnessed a significant increase in its international population, with non-nationals now constituting 14.8% of residents, up from 7.8% three decades ago; nowadays people from around 120 countries call Rottenburg their home.

Rottenburg am Neckar has been committed to implementing global sustainability agendas, already working on implementing the Local Agenda 21 since the late 1990s. This early commitment was significantly expanded in 2010 when Rottenburg was designated as Baden-Württemberg's first Fairtrade Town, reinforcing its support for global justice and ethical trading practices. In 2016, Rottenburg am Neckar became one of the first German municipalities to adopt the 2030 Agenda at the local level through a resolution with the German Association of Cities and the German Association of the Council of European Municipalities and Regions. 79 That same year, Rottenburg launched 'Initiative N!' ('N' referring to the first letter of 'sustainability' in German, that is, Nachhaltigkeit). Initiative N! aims at improving quality of life standards in the town in a sustainable manner through a multi-stakeholder partnership that involves the local government, educational institutions, academia and civil society. Overall, Rottenburg's sustainability efforts were recognised with the European Energy Award (EEA) in 2022, reflecting its comprehensive energy policy, which includes around 60 different projects. As part of its efforts to become carbon neutral, the town is also working on a municipal heat planning system, which aims to achieve a carbon neutral heat supply by 2040.

Rottenburg am Neckar has put forward a strategic approach to sustainability based on two complementary and mutually reinforcing levers: grassroots initiatives and embedding sustainable practices in all municipal operations. Within this strategic approach, the town uses the 2030 Agenda as a blueprint for its development, ensuring a comprehensive and cross sectoral approach to sustainability that goes beyond the implementation of

isolated projects to include all administrative activities. This approach includes both mandatory legal requirements and voluntary actions. For that reason, the town presented its first VLR report in 2023. In this way, the SDGs have become an integral component shaping the town's vision for the future.

One of the key mechanisms to implement the 2030 Agenda is the Rottenburg 2030 Municipal Masterplan, adopted in 2020. This masterplan integrates the SDGs to provide a robust framework for addressing future challenges and guiding the development of the town and its 17 villages. The masterplan resulted from a two-and-a-half-year participatory process, which included surveys and idea workshops in the town centre and villages. This approach ensured a wide range of community input and fostering a strong sense of ownership.

The Rottenburg Municipal Masterplan is structured around 10 thematic areas, namely "Work," "Supply," "Coexistence," "Growing older," "Housing," "Mobility," "Leisure," "Young people," "Education and care," and "Conservation and development."80 Each thematic area relates to particular SDGs; for instance, the "Work" thematic area helps to implement SDGs 8 and 9, while the "Conservation and development" area guides the implementation of SDGs 2, 7, 13 and 15. The work to shape each thematic area started with a baseline survey to better understand the town's status; this led to the subsequent formulation of recommendations and objectives. Importantly, this connection between the thematic areas and the SDGs guarantees that all aspects related to the town's development and its communities are considered from a sustainability perspective, aligning local action with the Global Goals.

Another significant element supporting the implementation of the SDGs was the local administration's efforts to mainstream sustainability objectives across its organisational structure as mandated by the Lord Mayor, who deemed sustainability a priority for all municipal staff. This further ingrained sustainability into the town's governance structures—which comprise two units and nine divisions. The core responsibilities for sustainable development are held by the Environment and Climate Protection Unit, which falls under the jurisdiction of Department 2 led by the First Mayor. This unit is in charge of areas such as environmental education, advisory services, climate action initiatives, and the conservation of nature and landscapes.81 The unit includes a dedicated part-time position for sustainability management to strengthen its operational capabilities. Nevertheless, other municipal departments are also actively involved in advancing sustainable development on topics that relate to their areas of competence. In addition, Rottenburg am Neckar's SDG implementation efforts extend beyond the local administration through cooperation with stakeholders via Initiative N! and the Local Agenda 21 platform.

This mainstreaming of the SDGs across the municipal structure and civic society has become the main enabler of the city's work on the 2030 Agenda. First, the support of the Lord Mayor, together with other members of the Municipal Council, provides a strong mandate to work on the SDGs locally, and further encourages municipal staff to bring the SDGs into their work. Second, the involvement of civic society through Initiative N! and other engagement mechanisms allows for a whole-of-society approach to the implementation of the SDGs. On the other hand,

Box - Initiative highlighted by Rottenburg am Neckar: Initiative N!

"Initiative N! – Living Well in Rottenburg am Neckar" emerged in 2016 from the Local Agenda 21 platform thanks to the efforts of a knowledgeable group of citizens voluntarily committed to promoting local sustainability. Initiative N! puts forward a model to guide local sustainability efforts that is underpinned by a robust multi-stakeholder partnership bringing together representatives from the local government, science, education and civil society. The efforts of Initiative N! were instrumental in introducing the 2030 Agenda in Rottenburg. Initiative N! closely works with the town's Mayor and has an advisory role for matters related to the 2030 Agenda. In addition, Initiative N! actively engages the community through various events and activities aimed at promoting sustainable living practices—such as the N! Festival celebrated in 2017 intended to increase awareness among citizens of sustainable everyday life practices that they can easily apply. These efforts not only help to embed sustainability in everyday life, but also strengthen Rottenburg's reputation as a forward-looking and liveable city, committed to balancing economic, social and environmental interests today and in the future.

highlighting the relevance of the SDGs—whose global nature may make them seem distant to the local reality—remains a challenge in some situations, which is why it is important to have a strong localisation process to make the SDGs relevant to the local context.

5.5. Tokyo

Tokyo is a global metropolis with over 14 million residents. It is the centre of one of the largest urban agglomerations as well as one of the largest urban economies in the world, boasting a gross metropolitan product of about JPY 110 trillion Japanese (equivalent to USD 1,034 billion).⁸² The city has demonstrated its commitment to the SDGs by presenting two VLRs to date, in 2021 and 2023.

In confronting its future, Tokyo faces a number of compounding crises and challenges including the digitalisation of its economy and society, the climate crisis, an ultra-ageing society with a shrinking population, and the threat of natural disasters. First, the COVID-19 pandemic has underscored the necessity for digital transformation, a domain where Japan has found itself lagging. Second, Tokyo is grappling with

the effects of climate change and is intensifying its efforts towards decarbonisation. Third, Tokyo needs to address demographic challenges; current forecasts predict that Tokyo will reach its population peak in 2030 and will decline thereafter, with significant reductions in both the young and working-age populations. Finally, Tokyo faces risks from natural disasters—from earthquakes to the increasing frequency and severity of wind and flood damage due to climate change—and this adds another layer of complexity to its sustainability efforts. These compounding challenges require not only policy adjustments but a fundamental rethinking of Tokyo's energy consumption, urban planning and lifestyle practices.

The city's response to these challenges is guided by a commitment to sustainability and the SDGs. In March 2021, the Tokyo Metropolitan Government (TMG) formulated the "Future Tokyo: Tokyo's Long-Term Strategy" as its blueprint towards a resilient and inclusive future. The "Future Tokyo" strategy centres on the city's inhabitants—as the key drivers of growth and development—and on the SDGs, becoming the main mechanism to locally implement the 2030 Agenda. It puts forward a plan to advance a sustainable recovery from the COVID-19 pandemic that transcends the pre-pandemic status quo, and aspires to foster a society resilient against future crises.



"Future Tokyo" embraces the ethos of the SDGs by integrating the three pillars of sustainable development as its guiding principles, and aims at ensuring that no one is left behind. It emphasises a follow-up and review system based on the Plan-Do-Check-Action cycle (PDCA) to assess progress towards its goals and redirect efforts if needed.

Tokyo has aligned its local level initiatives with the broader objectives of the SDGs. In doing so, it has articulated three main strategical directions: (1) "Create a sustainable city filled with richness 50 and 100 years into the future;" (2) "Through swift digitalisation, overcome Japan's delay and win the global competition;" and (3) "Create new connections and pursue a new way of living that is safe and secure."83 These three strategic directions translate into a number of policy development stances, that include accelerating climate action, promoting continuous learning through digital and physical platforms, diversifying employment opportunities to ensure workplace security for all, and fostering community through both physical and digital connections. Ultimately, this has resulted in 122 concrete projects across 20+1 strategies to advance 20 visions for Future Tokyo, to be achieved by 2040.

The strategies are grouped into five dimensions depending on their main focus. The first three dimensions correspond to the three pillars of sustainable development. Then, "Future Tokyo" proposes two additional dimensions: one to reform TMG and another to promote partnerships. Each of the strategies aligns with different SDGs. For instance, the strategy for "Start-up City Tokyo," which is framed within the dimension of economy, aligns with SDGs 3, 5, 8, 9 and 17. Each strategy comprises a series of

visions, policy goals for 2030, an assessment of progress towards those goals, and exemplary projects. This overall structure facilitates the PDCA cycle for follow-up and review and is reflected in the city's 2023 VLR.

A closer look at one of the strategies allows for a better understanding of Tokyo's way of implementing the SDGs. For instance, the strategy "Zero Emission Tokyo" aligns with SDGs 3, 6, 7, 9, 11, 12, 13, 14 and 15. This strategy envisions net-zero carbon emissions by 2050 while fostering the sustainable use of resources. The strategy sets four policy goals for 2030, including a 50% reduction in GHG emissions from 2000 levels, a 50% reduction in energy consumption, and increasing the share of electricity from renewable resources to approximately 50%.⁸⁴

"Zero Emission Tokyo" comprises four projects: (1) the "Zero emission energy project;" (2) the "Zero emission mobility project;" (3) the "Project for realization of a hydrogen society;" and (4) the "project for promoting sustainable use of resources." For instance, the "Zero Emission Energy Project" exemplifies Tokyo's integrated approach to the SDGs, focusing on expanding renewable energy usage, particularly through mandatory photovoltaic installations and support for solar power generation and storage batteries. It also aims to enhance energy conservation in buildings and promote the development of renewable energy sources both within and outside Tokyo.

Tokyo's strategic response to implementing the SDGs offers lessons for other cities working on the 2030 Agenda. Central to its approach is the alignment of local initiatives with the global aspirations of the SDGs,

Box - Initiative highlighted by Tokyo: Engaging Citizens and raising SDG Awareness

In Tokyo, the TMG has pioneered an engaging approach to elevate public awareness and understanding of the SDGs through interactive workshops, exemplified during local festivals collaborating with Tokyo municipalities. A part of these workshops is a card game designed to simulate the decision-making process of the local government. Participants assume the role of the mayor and are tasked with selecting and prioritising policies from a set of cards, constrained by a budget of USD 100 million and the objective to secure at least 35 points in total, which symbolise the impact of their policy choices. This educational tool not only challenges participants but also enhances their understanding of the complexities involved in sustainable urban planning. Post-game reflection sessions deepen this learning experience, encouraging participants to contemplate the implications of their policy selections and the realities of achieving consensus among diverse city stakeholders. With 98% of respondents affirming the educational value of the game, Tokyo's initiative exemplifies a powerful method of citizenship education to raise awareness on the SDGs and sustainable development. Moreover, this card game makes the SDGs more accessible to all citizens, thereby fostering a culture of sustainability within the community.

encapsulated within the "Future Tokyo" Strategy. The city's commitment to a sustainable recovery post-COVID-19 reflects a forward-thinking approach to crisis management, which can be leveraged in the face of other crises. This is better represented by the emphasis on following up and reviewing policy implementation through the PDCA. Moreover, Tokyo's example highlights the necessity of embedding the SDGs into urban policies at the higher level.

5.6. Vantaa

With a population of 242,917 residents as of the end of 2022, Vantaa is the fourth largest city in Finland by population; it is part of the Helsinki Metropolitan Area. Vantaa's population is rapidly growing due to immigration, making it one of Finland's most international cities. Moreover, Vantaa is home of Finland's only international airport, positioning the city as an important economic and transport hub. The city's commitment to innovation was recognised in 2021 when it was named Europe's Rising Innovative City due to its efforts towards carbon neutrality and social innovation.

The "Vantaa City Strategy 2022-2025" is one of the city's main mechanisms to implement the 2030 Agenda. This strategy establishes six focus areas: (1) "Financially sustainable and vital city;" (2) "Good residence-oriented services;" (3) "Preventing inequality;" (4) "Resource-smart and carbon-neutral Vantaa;" (5) "Thriving city centres;" and (6) "Meaningful work by active leadership."86 Complementing the six focus areas are five strategic themes, which are designed to facilitate the intersectoral execution of the city's sustainable development agenda and to address specific challenges facing the city. Each theme is aligned with specific SDGs and implemented through cross-departmental programmes. For instance, the theme "Vantaa builds wellbeing" addresses SDG 3 and serves to tackle the city's growing socioeconomic inequalities, emphasising the necessity to safeguard the wellbeing of all residents. Another example is the "Vantaa is ecologically sustainable" theme, which addresses the city's climate ambitions of reducing emissions by 80% from 1990 levels by 2030 while protecting biodiversity; this theme advances SDGs 6, 7, 9, 11, 12, 13, 14 and 15.

The Strategy also identifies four cross-cutting SDGs—namely, SDGs 5, 13, 16 and 17—that are implemented through all strategic themes, reinforcing the city's commitment to achieving an equitable, just and environmentally sustainable development model that leaves no one behind. Importantly, these four cross-



cutting SDGs highlight the city's commitment to an integrated approach to implementing the SDGs, and serve as the basis of some of the city's most innovative approaches to SDG implementation. For instance, Vantaa recognises the importance of procurement for delivering the SDGs and follows "sustainable procurement" practices. The city's procurement strategy prioritises seven focus areas: (1) "carbon neutrality;" (2) "circular economy" (3) "innovation;" (4) "human rights;" (5) "corporate social sustainability;" (6) "inclusion;" and (7) "lawfulness and efficiency."87 These strategic focus areas ensure that procurement practices contribute towards achieving the 2030 Agenda. All in all, these cross-cutting SDGs guarantee that Vantaa's sustainable development efforts are inclusive, equitable and collaborative, setting a comprehensive framework for the city's implementation of the 2030 Agenda.

Looking in more detail into one of the strategic themes gives a better understanding of how the city is actually implementing the SDGs. The "Vantaa builds wellbeing and is socially sustainable" theme helps to implement SDGs 1, 2, 3, 4, 10 and 11 in addition to the four crosscutting SDGs. This strategic theme demonstrates a holistic and inclusive approach to fostering the wellbeing and social sustainability of Vantaa's residents. Among other aspects, this strategic theme deals with issues such as safety, inclusion, support for children, young people and families, as well as enhancement of education and learning opportunities. A noteworthy component of this theme is the inclusion of residents in decision-making processes, as a way to foster transparency and accountability in governance. One project that helps this commitment to materialise is participatory budgeting. This transformative approach to stakeholder engagement allows residents

to decide on the use of a certain amount of the city's budgets, ultimately granting residents influence over municipal spending. This method has effectively reduced welfare disparities and fostered a stronger sense of community. Set to expand city-wide in 2023, participatory budgeting underscores Vantaa's vision of building a socially sustainable city where every resident feels included and empowered to contribute to the city's wellbeing.

There are a number of factors facilitating the implementation of the SDGs in Vantaa. The city considers cooperation between different stakeholders, with other local governments, as well as with higher levels of government to be fundamental. For instance, Vantaa is part of a network comprising the six largest cities in Finland that serves as a platform for exchanging ideas and learning from good practices being implemented in other cities. At the same time, the support of the Mayor and other decision-makers has proved to be critical in accelerating the implementation of the SDGs, as this allows for the allocation of budget towards sustainability objectives.

Vantaa's commitment to the 2030 Agenda is evidenced by the integration of SDGs into its "Vantaa City Strategy 2022-2025," an aspect that will be reinforced in its subsequent strategy. The city approaches the implementation of the 2030 Agenda in a holistic manner reflected in the alignment of its five strategic themes with different SDGs plus four cross-sectoral SDGs to ensure a just, equitable and environmentally-sustainable development model. Moreover, Vantaa's example stresses the importance of using the SDGs as a blueprint to address a place's own development challenges.

Box – Initiative highlighted by Vantaa: The Shared Table

The Shared Table initiative exemplifies a holistic approach to simultaneously addressing multiple SDGs, such as SDGs 1, 2 and 13, by linking food security with community engagement and environmental sustainability. This innovative initiative aims at reducing food waste—a significant portion of Finland's annual 650 million kg—and supports people in need through food assistance, while engaging the long-term unemployed and volunteers, who adopt different roles. With more than 50 active donors, including wholesalers, grocery stores and food factories, and 86 NGOs distributing the food aid, Shared Table fosters a sense of inclusion and community. Lutheran congregations and other religious institutions also contribute to the network, which benefits some 5,500 people each week. The initiative operates from a food waste terminal set up by the City of Vantaa, where the volume of food waste has decreased significantly due to factors such as the war in Ukraine, highlighting the complexity of food aid needs amidst fluctuating food prices and the impact of the pandemic. This model reflects Vantaa's commitment to sustainability and community well-being, particularly for the elderly, mostly women, who make up the majority of food aid recipients.

6. CONCLUSIONS AND WAY FORWARD

This report—the fifth edition in IGES's State of the Voluntary Local Review series—examines the 2023 group of VLR reports. It begins by exploring the key characteristics of the 48 identified VLR reports published by LRGs in 2023. It then delves into two themes to better understand VLRs and their capacity to guide more effective SDG implementation: (1) local approaches to SDG follow-up and review through VLRs, assessing both outcome-based and processoriented strategies; and (2) the practical application of SDG implementation by cities, highlighting innovative local practices. Taken together, these findings underscore the challenges and opportunities of engaging with the SDGs at the local level.

In examining the SDG follow-up and review process at the local level through VLRs, this report distinguishes between outcome-based and process-oriented approaches. While the former focus on quantitative measures of progress towards achieving the SDGs, the latter assess the policies and strategies used in their implementation. Overall, the LRGs included in this study use both approaches in their follow-up and review processes. However, the analysis indicates a preference towards reporting on their progress through process-oriented reviews rather than by analysing quantitative indicators; this is perhaps because of challenges in obtaining locally relevant data, as well as a lack of technical capacity to analyse the available data as it relates to the complex framework of the SDGs. This challenge may lead VLR reports to focus on policies and strategies, rather than using indicators to assess and quantify progress. While there are advantages and disadvantages to both approaches—for example, outcome-based reviews may neglect critical process-related factors, while process-oriented approaches may report on planned actions that may not be fully implemented in the enda combination of both approaches is recommended for cities undertaking a VLR to achieve a more comprehensive and holistic review.

In general, LRGs select specific SDGs for review in their VLRs rather than addressing all 17 Goals. This selection reflects the strategic prioritisation LRGs make based on the perceived local relevance of specific SDGs. As Section 4.2 has shown, there are differences in selected SDGs by local and by regional governments as well as by each of the two approaches to review. While regional governments display a broader engagement with the SDGs, municipal governments tend to prioritise the Goals that more closely align with their competencies. However, SDG 11 is the most reviewed Goal by both levels of government, indicating the importance of the so-called "Urban Sustainable Development Goal"88 to achieving overreaching sustainability objectives. While it is recommended that LRGs assess all 17 SDGs in their VLRs—especially, given the interconnected nature of all Goals-there are important practical limitations that lead many local and regional governments to prioritise certain SDGs over other-including resource constraints, capacity, and the specific jurisdictional authority of LRGs in different countries. All in all, localisation may need some level of prioritisation to make the Goals relevant and actionable at the local level. This calls for stronger multi-level governance arrangement to further clarify agency and responsibilities when working on the SDGs in a country.

In terms of implementation, the cases of Agadir, Buenos Aires, Fatih, Tokyo, Rottenburg am Neckar and Vantaa have shown how local action helps to advance the SDGs. Exploring the six cases beyond their VLR report to better understand how local governments work on the SDGs, highlights the importance of integrating the ethos of the 2030 Agenda into local strategies. For example, Buenos Aires Coastal Park uses urban planning to simultaneously implement several SDGs in reimagining the city's riverfront. The Fatih Libraries programme highlights the role of local governments in creating an environment to ensure quality education for all (SDG 4). 'Initiative N!' in Rottenburg am Neckar exemplifies a community-led approach to sustainability that uses multi-stakeholder partnerships to embed the 2030 Agenda locally. In Tokyo, the use of interactive card games during festivals educates and engages citizens on the complexities of planning for sustainable development, effectively raising awareness of the SDGs. Meanwhile, Vantaa's 'Shared Table' initiative addresses food security, waste reduction and community engagement by connecting food donors with NGOs and beneficiaries, demonstrating a holistic approach to addressing multiple SDGs simultaneously. These diverse strategies highlight the potential for local initiatives not only to align with the Global Goals, but

also to adapt them in innovative ways that reflect local needs and capacities.

Nevertheless, significant challenges remain. While local and regional governments are responsible for implementing two-thirds of the SDG targets, 89 they often lack access to sufficient technical and financial resources to develop the innovative policies needed to unlock the transformative potential of the 2030 Agenda. To address these challenges, LRGs can use the VLR process to structure their work on the 2030 Agenda. Our analysis of VLR reports throughout the five editions of the State of the Voluntary Local Review series⁹⁰ shows that VLRs hold the potential to play a critical role in addressing some of the aspects that are currently hindering the achievement of the SDGs. In particular, VLRs are helping to strengthening multilevel governance, enhancing stakeholder engagement, expanding outreach to raise awareness of sustainable development, and bolstering accountability and transparency.

As we move towards 2030, it is imperative that local, regional and national governments recommit to the SDGs. Emphasising VLRs as a process that is part of governance structures is crucial not only to facilitate

progress on follow-up and review, but also to ensure that local action contributes to advancing the 2030 Agenda. This should lead to higher degrees of engagement with the SDGs, moving from alignment to integration and internalisation. Initially, LRGs tend to align their strategies with the SDGs, matching existing policies with specific Goals and Targets. However, this approach may limit the transformative potential of the SDGs. Therefore, it is essential to progress from merely aligning strategies with the SDGs to integrating the 2030 Agenda into policies and strategies. Integration involves embedding the SDGs into the core planning and decision-making processes, ensuring that all policies and initiatives are designed with the SDGs in mind. Internalisation goes a step further by ingraining the principles and objectives of the SDGs into the organisational culture and everyday operations of LRGs, leading to a holistic and enduring commitment to sustainable development.

One concerning finding of this report is the lower number of VLRs produced in 2023. Nearly 200 LRGs have presented at least one VLR report between 2018 and 2023. While this number is significant, it is still lower than the number of LRGs presenting climate pledges and producing net-zero strategies. To ensure



the implementation of the SDGs and strengthen synergies between climate action and overall sustainability objectives, a promising approach is to build the VLR process up from net-zero strategies.

This method would streamline efforts and foster collaboration among stakeholders, ensuring that climate goals are integrated into broader sustainability agendas. It would also lead to more efficient policymaking and resource allocation, as climate actions could support and enhance broader SDG efforts. By aligning these processes, LRGs can address multiple sustainability challenges simultaneously, creating a more cohesive and effective framework for action.

Further research should explore how to facilitate this process and examine the synergies between climate and SDG action more closely. Although there is emerging research on this topic, 91 there is a pressing need for practical guidance that local governments can easily operationalise, even in the context of limited capacity. By leveraging existing climate frameworks, LRGs can more effectively mobilise resources, attract funding, and engage communities in comprehensive sustainability initiatives. This integration holds the potential to increase the number of VLRs, as LRGs recognise the value of aligning climate and sustainability efforts, thereby enhancing their overall impact.

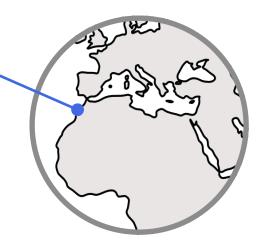
-appendix-

ANALYSIS OF THE 2023 GROUP OF VLRs

Agadir

Name of VLR Report: Voluntary Local Review Municipality of Agadir, Morocco

Population: 421,844 (2014)



Overview of the VLR Report

Covering an area of 110 km², Agadir's population stood at 421,844 in 2014. In recent decades, the city has experienced rapid urban growth, which has solidified its status as an economic, transport, and tourism hub. Agadir launched its first VLR in 2023 to reflect its commitment to sustainable development in line with national strategies. The VLR was developed over an eight-month period from June 2022 to January 2023 through an extensive participatory process spanning different stages of its development, from data collection and validation to identification of relevant goals and targets. The process was built upon a series of recent key policy strategies to guide the city's development, including the 'Urban Development Programme 2020-2024', the 'Urban Mobility Plan 2016-2023', and the 'Communal Action Plan (PAC 2022-2027)'. 92

Agadir's 2023 VLR focuses on SDGs 5, 6, 7, 8, 11, 13 and 17. These goals were selected based on their relevance to the city's competencies, strategic objectives, and the availability of high-quality data at the local level to effectively monitor progress. The VLR process in Agadir heavily emphasised stakeholder engagement as a key component to guarantee transparency and accountability in following up and reviewing the SDGs. For instance, the VLR team consulted with multiple stakeholders to ensure that the process of collecting and validating data was comprehensive. Key data providers included the VLR technical team, the municipality and partners such as the High Commission for Planning (HCP), which also contributed to Morocco's VNR. Data sources included secondary data (documents, policies, academic papers) and primary data (informal interviews and surveys). Using this data, the VLR reviewed the city's performance against the seven prioritised SDGs by examining policy context and existing urban development initiatives, as well as challenges and opportunities for progress. Finally, Agadir's VLR process has strengthened the alignment between local and national development goals, supporting evidence-based decision-making and promoting policy coherence for sustainable development.



Agios Dimitrios

Name of VLR Report: Voluntary Local Review 2023 of the City of Agios Dimitrios

Population: 71,664 (2021)

Overview of the VLR Report

The 2023 VLR of Agios Dimitrios covers the period 2020-2021, which was characterised by the impact of the COVID-19 pandemic. This is the city's first VLR, which was conducted to assess Agios Dimitrios' progress towards the SDGs in a time of crisis. The review details the initiatives and projects that formed the basis of the city's response, which was organised around four focal points: (1) 'Public Health and Wellbeing', (2) 'Inclusive and Equitable Response', (3) 'Sustainable Urban Development', and (4) 'Digital Transformation'. 93

The VLR process followed a methodology structured around seven steps, which cover different aspects to facilitate the local follow-up and review of the 2030 Agenda. For instance, Agios Dimitrios began by setting goals and engaging with stakeholders through its VLR team, following up with steps that included the definition of objectives and stakeholder engagement, data collection and analysis, reporting, information dissemination and communication, monitoring, capacity building, and evaluation and learning. Among them, the fifth step, that of monitoring, is critical in the city's follow-up and review efforts as it establishes a framework to track the progress of the implementation of projects.

To implement the SDGs, Agios Dimitrios has prepared a 'Local Strategy towards 2030', which serves as a roadmap to transform the city in line with the SDGs. This strategy puts forward a sustainable urban development model based on the principles of resilience, inclusion and sustainability. This strategy articulates five milestones—such as 'Enhancing environmental sustainability' and 'Strengthening economic resilience'94—which are based upon four pillars. For instance, the pillar of 'A Human City' aims at creating a human-centred urban environment; this pillar directly addresses SDGs 1, 2, 3, 4, 5 and 10. A specific initiative under this pillar, which aims to promote SDG 4, is the development of pre-school education, coupled with creative engagement and sports programmes. Agios Dimitrios, for example, has implemented several educational initiatives through the HELIOS prevention centre. These include parenting seminars and training for kindergarten teachers to promote mental resilience in school communities in times of uncertainty. In addition, the municipality has enhanced educational programmes through a systemic approach to early childhood and group learning, broadening the pedagogical perspectives of educators.

Al Madinah

Name of VLR Report: Al Madinah City Voluntary Local Review 2023: Localizing the Sustainable Development Goals

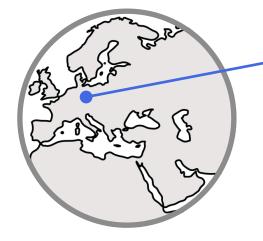
Population: 1,183,205 (2010)



Overview of the VLR Report

The 2023 VLR of Al Madinah, the city's first, is based on the 'Al Madinah City Development Status Report 2022' to follow up and evaluate several aspects of the SDGs in a comprehensive manner. Al Madinah's 2023 VLR adopts a hybrid approach that organises the goals into thematic chapters while addressing each SDG individually within their respective chapter. The VLR prioritises 9 SDGs—Goals 1 to 8 and Goal 11. The monitoring of each SDG is based on data from the Al Madinah Urban Observatory (MUO), specifically the 'Al Madinah Development Status Report 2021' and the 2015 socio-economic survey. Additional data from other sources was used when pertinent.

The VLR report identifies challenges facing the city in relation to each evaluated SDG and highlights key initiatives implemented to address different targets. For instance, in terms of affordable housing (SDG 11.1), the VLR identifies the need to accelerate home ownership as a significant challenge for Al Madinah, noting that 59.2% of the population live in rented houses while 28.6% are homeowners and the remaining 12.2% lives in other types of housing such as employer-provided units. In response, Al Madinah is implementing a Housing Programme (2021-2025), which is now in its second phase, to specifically support vulnerable populations by improving the affordability of options in the housing market. The VLR report highlights the importance of continuing to address other market challenges, including reducing mortgage costs and setting up corporate guarantors to serve citizens and property developers. These measures aim to ensure that the gains made in the housing sector are maintained and further developed, providing a solid foundation for future growth and stability.



Bad Köstritz

Name of VLR Report: Voluntary Local Review of the Municipality of Bad Köstritz 2023: Implementing the 2030 Agenda and the Sustainable Development Goals at the local level

Population: 3,704 (2022)

Overview of the VLR Report

Bad Köstritz is a small community of about 4,000 people. The town launched its first VLR in 2023 to provide a comprehensive overview of progress towards the SDGs. The five key areas in Bad Köstritz's sustainable development strategy—"Education", "Demographics", "Global responsibility and one world", "Natural resources and the environment", and "Climate action and energy" guides local sustainability efforts and is regularly updated.

The VLR was prepared as part of a project by Engagement Global's Service Agency Communities in One World and supported by the German Federal Ministry for Economic Cooperation and Development, which helped six subnational governments to produce a VLR report. Bad Köstritz's VLR focuses on the five SDGs highlighted by the 2023 HLPF—namely SDGs 6, 7, 9, 11 and 17. Bad Köstritz's VLR was conducted by a project team made up of representatives from various municipal departments, such as planning, environment, and economic development. The VLR report brings together outcome-based and process-oriented approaches to the follow-up and review of the SDGs that explore key achievements and outcomes for each of the five reviewed SDGs. A set of indicators developed by Bertelsmann Stiftung for German municipalities was used in quantitative data analysis, which was supplemented by community-specific indicators when appropriate.

The VLR report describes the relevance of each SDG to the national context and then, provides examples of local practices. For instance, in assessing SDG 6, the VLR report focuses on water management. Bad Köstritz has adopted modern purification technology that ensures water is returned to the natural cycle after use. Moreover, the community has implemented measures to use rainwater more efficiently, such as converting sewage treatment plants into rainwater cisterns. These efforts aim to conserve water resources, particularly in light of the effects of climate change, indicating synergies between the Goals.

Bhopal

Name of VLR Report: Bhopal Voluntary Local Review 2023. An Agenda for Action: Sustainable Urban Transformation in Bhopal

Population: 1,798,218 (2011)

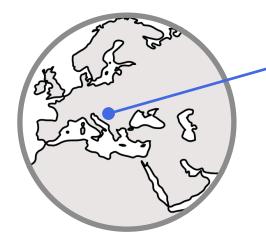


Overview of the VLR Report

Bhopal is known for its historical sites, lakes and proximity to the Bhimbetka Caves, a UNESCO World Heritage Site. The Bhopal VLR 2023, the city's first, is the result of a long-standing partnership between the Bhopal Municipal Corporation (BMC) and UN-Habitat. The VLR reflects Bhopal's commitment to implementing the 2030 Agenda, and helps in monitoring the city's development and its contribution towards achieving the SDGs. The VLR process was supported by a strong stakeholder engagement process, with a core SDG advisory group formed from different municipal departments and local agencies. This group played a crucial role in data collection and institutionalising the SDGs within the local government.

Bhopal's VLR adopts a dual methodological approach: first, it maps key local initiatives in terms of people, planet and prosperity, thus covering SDGs 1, 3, 4, 5, 6, 7, 8, 11, 13, and 15; second, it zooms in on SDG 11 to provide a target-by-target analysis of the municipal's initiatives to implement this Goal. Following this mapping exercise, Bhopal's VLR process assessed and comprehensively monitored 56 initiatives using both national and community-specific indicators. The findings were presented and refined through stakeholder consultations.

For example, under SDG 11, Bhopal's VLR stresses the city's progress in improving public transport. The city has a public transport network of over 400 km, with 115 buses. A 24-km Bus Rapid Transit System (BRTS) corridor along major roads helps to improve connectivity. Approximately 74% of the population has access to a transit stop within a walking distance of 500 metres. Looking ahead, Bhopal plans to procure 600 new buses, half of which will run on compressed natural gas (CNG) and is studying the feasibility of integrating 100 electric buses. The city is also building a metro system to complement its existing public transport network.



Bijeljina

Name of VLR Report: Voluntary Local Review – City of Bijeljina

Population: 107,715 (2013)

Overview of the VLR Report

Bijeljina's first VLR assesses progress on SDGs 5, 10, and 17. The VLR process was guided by the principles of community-based participatory research (CBPR), which actively engages participants in the research process and addresses asymmetries in the prioritised SDGs. To conduct the VLR, the local government established specific mechanisms to localise the SDGs; notably, the involvement of the Local Economic Development (LED) management and staff, which is supported by international projects and donors, was instrumental in integrating the spirit of the SDGs principles into the city's development strategy.

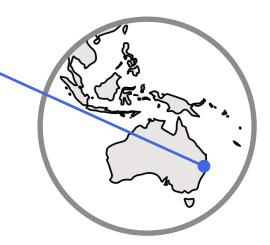
Bijeljina's approach to the VLR process focused in particular on mainstreaming the SDGs across all departments of government by increasing awareness among municipal staff about global agendas. However, the VLR report notes the need for better integration and more targeted awareness-raising and staff training activities to further implement the SDGs. Another key aspect of Bijeljina's VLR is its emphasis on inclusive processes that leave no one behind and recommendations for strengthening participatory monitoring to reflect citizens' views on the localisation of and progress towards the SDGs. Ultimately, this participatory approach strengthens local democracy by means of stronger participation, accountability, and transparency.

With regard to SDG 10, one of the three prioritised Goals, Bijeljina highlights the principle of social inclusion in its development strategy. The work of the LED unit began in 2016 with a school inclusion project in partnership with the German twin city of Langenhagen. Since then, reducing inequalities and building partnerships with stakeholders, especially those working with marginalised groups, have been key priorities. Furthermore, the city supports civil society organisations working with marginalised groups, providing funding and facilitating additional financing from donors and international agencies.

Brisbane

Name of VLR Report: Brisbane City Council Voluntary Local Review 2023. Delivering on the United Nations Sustainable Development Goals and Urban Monitoring Framework

Monitoring Framework Population: 1,283,002



Overview of the VLR Report

Brisbane is a rapidly growing city, which presents both challenges and opportunities for development in terms of a growing population, climate change, economic disruption, and an emerging global identity. Brisbane's 2023 VLR was developed in partnership with UN-Habitat. The VLR benchmarks the city's progress towards the SDGs. Brisbane City Council's commitment to the 2030 Agenda rests upon improving the lives of residents by addressing social, economic and environmental challenges.

The VLR focuses on four key themes, namely (1) 'Resilience', (2) 'Active, healthy and green', (3) 'Inclusive, diverse and equitable', and (4) 'Liveable and connected'. These themes align with 'Brisbane Vision 2031' and other local strategies to guide the city's development, creating an overall framework to monitor sustainable development. The VLR analyses citywide data to provide evidence and context for the city's performance across these themes.

Each theme encompasses several subthemes, which are subsequently illustrated with concrete policies and strategies to showcase how the city approaches the implementation of the SDGs. For example, the theme of 'Resilience' includes economic prosperity as one of the primary areas of concern. Within this subtheme, the VLR report highlights the work of the Brisbane Economic Development Agency (BEDA), which plays a key role in advancing SDGs 8, 9, 11, 12, 16 and 17. BEDA works closely with the public and private sectors to drives sustainable economic growth and promote the city's global reputation, attracting investment and talent, and supporting local businesses. Ultimately, BEDA's initiatives aim at contributing to achieving a better quality of life for the city.



Buenos Aires

Name of VLR Report: Voluntary Local Review 2023: Localization of the 2030 Agenda for Sustainable Development in Buenos Aires City

Population: 3,120,612 (2022)

Overview of the VLR Report

Buenos Aires is strongly committed to implementing the SDGs. The city has submitted a VLR every year since 2019, making this 2023 report its fifth. Buenos Aires' 2023 VLR reviews 16 SDGs (all but SDG 14). Buenos Aires' VLRs are based on a thorough localisation and institutionalisation process. Early on in its SDG localisation process, Buenos Aires translated the Global Goals to its local context by analysing its 2015-2019 Government Plan and determining the city's contributions to the SDGs. An interdepartmental committee, comprising 27 government departments, was established to define monitoring indicators, which were selected based on the official UN set of indicators, taking into consideration national adaptations and local data availability. Most indicators are derived from official government data, ensuring methodological robustness and continuity for monitoring the 2030 Agenda. The General Directorate of Statistics and Censuses (DGEyC) and the Secretariat of Management Planning, Evaluation and Coordination played a key role in this phase. This initial work served to create a monitoring and evaluation framework used in the city's VLRs.

The VLR report also showcases how Buenos Aires is implementing the 2030 Agenda. Under SDG 13, Buenos Aires aims at enhancing climate resilience and reducing GHG emissions through the 2050 Climate Action Plan, which contains initiatives for social inclusion, green jobs, circular economy and sustainable consumption. Buenos Aires pledges to reduce emissions by 50% by 2030 compared to 2015 levels and achieve carbon neutrality by 2050. Measures include urban drainage systems, nature-based solutions, and transitioning into a '15-minute city' model, which promotes access to essential services within short walking distances. Moreover, transport initiatives to promote sustainable mobility, and therefore, reducing the GHG emissions associated with the use of private cars, include the Ecobici public bicycle system, with 335,000 users and 305 km of bicycle lanes. The city has also developed new green spaces and pedestrian areas, improving the environment and quality of life.

Emboreet Village

Name of VLR Report: Voluntary Local Review (VLR) of Emboreet Village, Manyara, Tanzania

Population: 7,000 (2020)

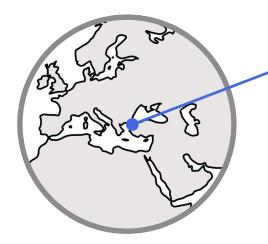


Overview of the VLR Report

Emboreet Village launched its first VLR in 2023, which was developed using a community-based participatory approach to provide a detailed overview of the village's progress, challenges, and aspirations in implementing the SDGs. The Emboreet Village Council has prioritised SDGs 1, 2, 3, 4, 5, 6, 7, 9, 10, 11, 13, 16, and 17, selected based on Tanzania Vision 2025 and the communities' own development priorities. The VLR report notes that efforts to implement the SDGs have focused on democratic and accountable governance, guaranteeing sustainable social services, seeking social and economic development, and promoting a safe and healthy environment. However, there are significant challenges hindering the effective implementation of the SDGs, such as financial constraints, limited national government support, cultural barriers, and insufficient data availability to monitor progress towards the SDGs.

The VLR highlights several factors to enable the implementation of the SDGs, including ongoing community engagement, improved resource allocation, strengthened institutional mechanisms, and improved data management. To understand the SDG landscape in Emboreet, the VLR used a comprehensive methodology; for instance, as part of data collection, the VLR team reviewed existing documents and conducted focus group discussions, surveys, and participatory videos. The objectives of the review included examining stakeholder awareness of the SDGs, identifying priorities, assessing citizen participation, highlighting implementation challenges, and proposing solutions to accelerate the progress of the SDGs.

For instance, to implement SDG 1, Emboreet Village has enjoyed the support of several initiatives by civil society organisations, such as the production of soap and bracelets and the provision of a maize mill, all to support women's economic empowerment. Despite these efforts, a significant portion of the population remains in extreme poverty, highlighting the need for targeted interventions and resources to address social, cultural and economic barriers.



Fatih

Name of VLR Report: Fatih Voluntary Local Review Report 2023

Population: 368,227

Overview of the VLR Report

Fatih's 2023 VLR follows an inclusive community-based approach that addresses specific local needs. The VLR report benchmarks Fatih's current conditions in relation to the SDGs to inform future planning and strategic decisions. The VLR reviews all 17 SDGs following both outcome-based and process-oriented approaches.

At its core, Fatih's VLR serves as a strategic tool for aligning local policies with the 2030 Agenda while helping to increase stakeholder engagement by showcasing voluntary and collaborative efforts. To do so, Fatih localised the SDGs by establishing local targets and indicators based on the unique needs and priorities of its neighbourhoods. Local indicators were developed through survey studies that measure citizen satisfaction against the SDG targets, address data limitations, and encourage community participation to ensure that no one is left behind. This neighbourhood-level focus aims to promote the achievement of the SDGs while comprehensively monitoring progress.

This overall approach required an extensive multi-stakeholder engagement process that included local stakeholders, relevant institutions, academia, and consultants. This collaborative effort was led by the municipality and helped to advance a VLR process that ensured comprehensive input and feedback from all local stakeholders. Voluntary citizen participation, through initiatives such as the Sustainability Volunteers project, played a crucial role in raising the visibility and awareness of the SDGs within the community. SDG awareness raising efforts included activities targeting different groups, such as children, youth, students, and local government officials. Different activities helped to elucidate innovative perspectives on how to achieve the SDGs at the local level.

Francisco Morato

Name of VLR Report: 2023
Informe Voluntario Local,
Prefeitura de Francisco Morato

Population: 165,139

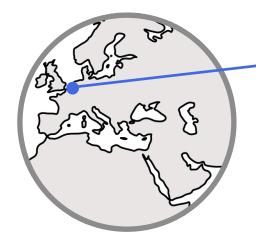


Overview of the VLR Report

Francisco Morato presented its first VLR report in 2023. In it, the city examines its governance structure and actions to implement the SDGs. To facilitate the implementation of the 2030 Agenda, Francisco Morato institutionalised the SDGs as the guiding principle for public policies in 2019. To oversee the work of each of the municipal departments, Francisco Morato established the Municipal Committee of the SDGs also in 2019. This Committee, made up of permanent officials from different areas of public administration, including social welfare, culture and tourism, education, sports and leisure, finance and administration, government, public prosecution, economic development, health, public safety and infrastructure, supports local efforts to follow up and review the SDGs. Subsequently, the 2020 Municipal Master Plan linked all its actions to the SDGs.

Another critical component of Francisco Morato's approach to the implementation of the SDGs focused on internal capacity building through extensive training programmes for municipal employees. These programmes aim to familiarise all employees with the SDGs, ensuring that they are equipped to actively contribute to achieving the Global Goals. Moreover, the city ensures that new employees also receive training on the SDGs, ultimately embedding a culture of sustainability within the city's staff.

For instance, the VLR report describes a series of projects that help to advance several SDGs in the city, showcasing the synergies between different Goals. For example, the VLR details its approach to diversity and equality, particularly for the LGBTQIA+ community, to address SDGs 5, 10, 16 and 17. Francisco Morato established an office to provide services such as referrals to the Social Assistance Reference Centre (CRAS), legal, social and psychological support, and assistance in correcting names and genders in civil registries.



Ghent

Name of VLR Report: Ghent Sustainability Report 2023, Focus on Planet. Voluntary Local Review

Population: 265,086 (2022)

Overview of the VLR Report

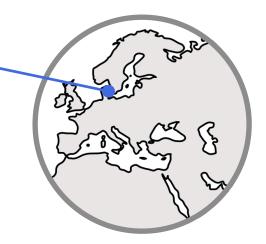
Ghent presented its fourth VLR in 2023. This year's edition focuses on the theme of 'Planet', following its VLR reports on 'People' (2021) and 'Prosperity' (2022); the themes of 'Partnerships' and 'Peace' are integrated into all editions. These three thematic reports detail the different initiatives being implemented in the city, both by the local government and civic society, to advance the SDGs. Ghent's first VLR, published in 2020, established a baseline with concrete indicators for all SDGs. The city has planned a final report in 2024 to show how these indicators have progressed since 2020.

The 2023 VLR presents an overview of the SDGs under the 'Planet' theme and links them to the city's strategy. The report concludes by introducing eight grassroots projects that contribute to the reviewed Goals. For instance, Ghent aims to move towards a circular economy (SDG 12) through a strategy (2020-2025) that focuses on reducing waste and CO₂ emissions by using fewer primary raw materials and extending the life cycle of materials and products. Initiatives include the Plasticity project, which promotes the recycling of plastics. For SDG 13, Ghent's strategy includes improving housing quality and energy efficiency, reducing the climate footprint of food and industry, and increasing the local production of renewable energy. The city's climate adaptation strategy addresses the resilience and adaptability of the environment to climate impacts, focusing on preventative measures such as soil desealing and increased greening and water management. Ghent also focuses on climate education and awareness, providing citizens with tools and subsidies to make their homes more climate resilient.

Gladsaxe

Name of VLR Report: Voluntary Local Review from Gladsaxe 2023

Population: 69,259



Overview of the VLR Report

Gladsaxe is a densely populated municipality of 70,000 residents at the core of Copenhagen's functional urban area. The city's long-term vision has always emphasised social, environmental, and economic sustainability. Gladsaxe published its third consecutive annual VLR in 2023 to evaluate the progress made during the entire period of the Gladsaxe's Strategy 2018-2022. This report, like its predecessors, presents both quantitative data and qualitative cases, demonstrating how the municipality has translated the SDGs into locally relevant actions.

The VLR report stresses Gladsaxe's commitment to the 2030 Agenda. Gladsaxe's Strategy 2018-2022 was developed with the SDGs in mind; it consists of six cross-sectoral goals: 'Children shaping the future', 'Business-friendly city with job growth', 'Equal opportunities to succeed', 'Green and vibrant city', 'Lifelong health and well-being', and 'Climate-conscious city'. ⁹⁷ These goals align with seven prioritised SDGs—i.e., SDGs 3, 4, 8, 11, 12, 13, and 17—while acknowledging that all 17 SDGs are important but these seven are particularly relevant to Gladsaxe's core responsibilities. All strategies, plans, and decisions link to Gladsaxe's Strategy. This ensures that all municipal departments work on the SDGs. Knowledge sharing and inspiration through case studies encourage employees and leaders to experiment and take action.

For instance, the 'Green and vibrant city' goal addresses SDGs 11 and 17. Under this goal there are a number of programmes, such as the Quiet Garden project, which tackles traffic noise by creating quiet oases in citizens' gardens through noise fences, addressing one of the main nuances hindering resident's wellbeing. This project involves collaboration with various stakeholders, including the Capital Region of Denmark and the Danish Road Directorate. Preliminary results show a reduction in road noise, enhancing the living environment for affected residents.



Helsinki

Name of VLR Report: From Agenda to Action: Implementation of the UN Sustainable Development Goals in Helsinki 2023

Population: 674,500 (2023)

Overview of the VLR Report

Helsinki presented its third VLR in 2023. The city has established a two-year cycle for its VLR exercise, which is also aligned with the city's policy cycle. As such, this third VLR is part of the mid-term review of the 'City Strategy 2021–2025: A Place of Growth' and helps to identify the progress on the Strategy as it aligns with the SDGs. Moreover, the VLR report examines progress towards the SDGs grouped into four overarching themes: "Environment", "People", "Culture", and "Economy". Although the themes and indicators remain largely unchanged from those of past VLRs to allow for long-term comparative analysis, Helsinki has introduced a select number of new indicators for a deeper assessment.

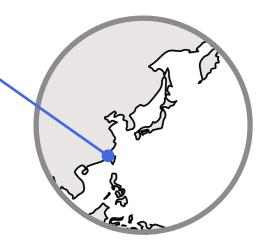
Helsinki's City Strategy 2021–2025 includes 13 priorities that directly connect to the SDGs. Importantly, the Strategy recognises the synergies and trade-offs that result from implementing the SDGs in each of the 13 priorities. For instance, the priority 'A smoothly functioning and beautiful city' has a direct positive impact on SDGs 3, 9, 10, and 11, and an indirect positive impact on SDGs 8 and 17; on the other hand, it poses an indirect negative impact on SDG 13 and a conflicting impact on SDGs 12 and 15.99 Through this assessment, Helsinki is able to leverage wider co-benefits while limiting the trade-offs that arise from implementing the SDGs.

Helsinki presents key indicators and initiatives for each of the four overarching themes comprising the VLR report. In terms of the environment, Helsinki acknowledges its role in ensuring ecological sustainability. For instance, Helsinki simultaneously addresses SDGs 7 and 13 as part of its climate action. Among a myriad of measures, Helsinki plans to cease coal use at Hanasaari and Salmisaari power plants between 2023 and 2025, significantly reducing emissions from heating. All in all, through its climate action, Helsinki aspires to a carbon-negative future, which would require changes in city planning to increase carbon sinks and reduce emissions.

Hsinchu

Name of VLR Report: Hsinchu City Voluntary Local Review 2023

Population: 453,536 (2023)



Overview of the VLR Report

Hsinchu City presented its first VLR in 2023 to demonstrate its commitment to achieving the SDGs. The process consists of five incremental steps: (1) analysis of Hsinchu City's main characteristics, advantages, and policy directions, including establishing a development vision, core values, and policy strategies; (2) establishment of a strategic governance framework that integrates the SDGs; (3) preparation of a follow-up and review framework to select 84 indicators for measuring progress through a review of the city's existing indicators in light of domestic and international trends in monitoring the SDGs; (4) development of a special chapter on the stakeholder engagement processes followed by the city; and (5) the publication of the VLR report. 100

Hsinchu City's governance structure is anchored in five core values: hospitality, sustainability, creativity, intelligence, and partnership. These core values translate into ten major governance strategies. For instance, the core value of hospitality aims at ensuring equal opportunities, adequate nutrition, and fair access to government services for all citizens, regardless of ethnicity, culture, gender, age, race, or economic status. The strategy 'Good for the Elderly and Young People', which helps advance SDGs 1, 2, 3, 4, 5, 10, and 11, focuses on promoting social welfare policies paying special attention to marginalised and vulnerable populations.

The VLR report then analyses all 17 SDGs individually, providing specific examples of implementation for each SDG. For SDG 3, Hsinchu City has established Aboriginal Cultural Facilities and Health Stations, offering long-term care services with cultural elements for Indigenous elders, benefiting at least 60 elders and promoting health among the Indigenous population. For SDG 4, the city promotes multicultural education and supports student families. Initiatives include basic adult education classes for citizens and new residents alike, as well as tutorial schools to provide compulsory educational opportunities for mature adults.



Kibaha

Name of VLR Report: Voluntary Local Review (VLR) of Kibaha Town Council

Population: 265,360

Overview of the VLR Report

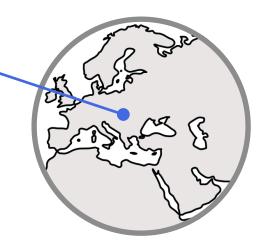
In Tanzania, the 'decentralisation-by-devolution' (D-by-D) policy limits the role of local governments in delivering public services as policymaking remains with the central ministries. Consequently, the implementation of the SDGs in Kibaha heavily depends on national policy directives rather than local initiatives. Nevertheless, Kibaha Town Council presented its first VLR report in 2023. The VLR adopts a community-based approach to monitoring in order to generate local-level data while advocating for stronger multi-level cooperation between the central and the local government. The VLR serves to better understand Kibaha's capacity to achieve the SDGs by identifying obstacles and suggesting areas where it is possible to accelerate local progress. Ultimately, the VLR process aims to enhance transparency, accountability, and citizen engagement in the implementation of the SDGs.

Kibaha's VLR prioritised five SDGs, namely SDGs 5, 10, 11, 16, and 17. However, these officially prioritised SDGs differ with those chosen by the local community, who together with SDGs 5, 10, and 11 also prioritised SDGs 1, 3, 4, and 6. The VLR report notes that Kibaha Town Council has several programmes already in place to advance these SDGs, such as the 'Together towards Sustainable Development Goals Project' and the 'Kibaha Modern Bus Terminal' project. Altogether, Kibaha's approach to implementing the SDGs aims at boosting economic opportunities while improving local infrastructure. For instance, the Kibaha Modern Bus Terminal has stimulated demand for local goods and services, creating jobs and attracting new businesses.

Lviv

Name of VLR Report: Voluntary Local Review of Achievement of the Sustainable Development Goals

Population: 717,273 (2022)



Overview of the VLR Report

Lviv addresses the SDGs through a proactive and inclusive approach that involves local and national authorities, businesses, NGOs, charitable foundations, residents, and international organisations. In 2022, Lviv developed a comprehensive vision of its contributions towards the SDGs through its first VLR, published in 2023. The VLR serves as a baseline for implementing the 2030 Agenda, outlining the city's current status and describing key projects that advance the implementation of the SDGs. Moreover, the VLR allows Lviv to join the global dialogue on sustainable urban development while sharing its experiences.

The main strategic document steering the municipality's development is the 'Lviv Development Strategy until 2025', which sets out ten priority development vectors. Subsequently, the 'Integrated Urban Development Concept: Lviv-2023' was developed after the 2014 war with Russia and the decentralisation reforms implemented by the national government. The Integrated Urban Development strategy includes 14 sectoral strategies. The local government is planning to replace the 'Lviv Development Strategy until 2025' with the 'Integrated Urban Development Concept'. In addition to these overarching strategies, Lviv has seven sectoral strategies, including a 'Breakthrough Strategy' for sustainable development through creativity, a 'Sustainable City Mobility Plan' for optimised transport, and a 'Green City Action Plan' for environmental policies. Each of these seven strategies align with several SDGs; for instance, the 'Sustainable City Mobility Plan' advances SDGs 3, 9, 10, 11, 13, and 16. The VLR report then examines the implementation of all SDGs in the city. For instance, in implementing SDG 3, Lviv has established Mental Health Centres to provide accessible, quality mental health services.



Madrid

Name of VLR Report: Madrid Voluntary Local Review 2023

Population: 3,332,035 (2023)

Overview of the VLR Report

Madrid's 2023 VLR details the city's approach to the implementation and monitoring of the SDGs. The City of Madrid is nested in a complex multi-level governance system that superimposes regional, national, and European level norms and frameworks. For that reason, Madrid's approach to implementing the SDGs aligns with European and national plans. The city's SDG Localisation Strategy relies upon the Government Operational Programme (GOP) for 2019-2023 and is integrated into municipal planning and budgets for that same period. This strategy encompasses medium and long-term public investment opportunities. Moreover, in September 2022, Madrid approved its Urban Agenda and action plan, based on the Spanish Urban Agenda and in alignment with the UN's New Urban Agenda and the Urban Agenda for the European Union, to further maximise the contributions of its actions to advancing global sustainability.

Against this backdrop, Madrid's VLR is an essential tool for monitoring and reporting, ensuring transparency and accountability of the city's SDG implementation process. Madrid has cooperated with UN-Habitat to develop the Global Urban Monitoring Framework (GUMF). This framework, endorsed by the United Nations Statistical Commission, harmonises urban indices and tools to allow for more comparable monitoring between cities. Madrid is among the first cities to pilot this tool and the first capital city to apply the GUMF to its VLR.

The VLR report exemplifies Madrid's approach to implementing the SDGs with concrete projects for different targets. For instance, among the projects and initiatives used to address SDG 12, Madrid is focusing on reducing food waste and improving recycling. First, Madrid aims at reducing unrecovered organic waste from Mercamadrid's food division to address target 12.3, to halve global food waste per capita by 2030. Second, to address target 12.5, Madrid is improving its recycling facilities across the city, exemplified by the recovery of plastic materials from the dismantling of existing buildings.

Mafra

Name of VLR Report: Mafra More Sustainable: Voluntary Local Review

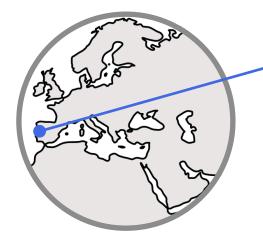
Population: 86,521 (2021)



Overview of the VLR Report

Mafra is a rapidly growing municipality—its population has grown from 54,358 in 2001 to 86,521 in 2021. As part of its commitment to advancing sustainable development, Mafra presented its first VLR in 2023, which was conducted via an extensive stakeholder engagement process that included civil society, academia, and local businesses. An important component of Mafra's VLR was the development of a 'Visions-Strategy-Projects' (VEP) overview map that groups the city's actions across five themes—social, environmental, economic, cultural, and governance—to then, correlate the different visions with concrete strategies and projects for their implementation as well as with funding sources. Overall, this VEP overview map provides a clearer understanding of Mafra's actions to advance all dimensions of the 2030 Agenda.

The VLR report further examines municipal actions to advance all 17 SDGs individually. For instance, in the section dedicated to SDG 13, the VLR report details how Mafra's approach to climate change relies on both mitigation and adaptation. The Municipal Strategy on Adaptation to Climate Change (EMAAC), established in 2015, has guided the city's actions to address climate change. However, Mafra is currently developing a new Global Climate Action Plan, PAC 2030, to update the city's strategy with innovative measures to reduce GHG emissions by 2030. As part of this effort, the municipality has established a climate change monitoring system consisting of seven weather stations and four air quality stations. This network provides real-time data, essential for understanding climate trends and informing decision-making processes.



Matosinhos

Name of VLR Report: Voluntary Local Review. Implementation of the 2030 Agenda for Sustainable Development: The Practical Case of Matosinhos Municipality

Population: 172,577 (2021)

Overview of the VLR Report

Matosinhos has prioritised SDGs 1, 2, 3, 4, 6, and 13. However, the VLR report aims at providing a complete overview of the city's standing in terms of the SDGs and reviews all 17 SDGs using both outcome-based and process-oriented indicators. Moreover, Matosinhos has integrated most of the objectives of the 2030 Agenda into its long-standing municipal actions. To support its work on implementing the SDGs, Matosinhos joined the ODSLocal Platform in November 2020, an organisation aiming at promoting local work on the SDGs tailored to the national context. For instance, this platform examined the 169 targets comprising the SDGs in relation to Portugal's context and identified 119 (25 of them being reformulated) as relevant for the country's local governments. Consequently, Matosinhos' VLR emerged from the city's involvement with the ODSLocal Platform. The VLR process involved creating a dedicated team to mainstream the SDGs into the local administration and civic society.

In terms of SDG implementation, the VLR report details a number of projects and good practices for each SDG. For instance, the 'Incentivar a Partilha na Cruz de Pau' (ClaP) project contributes to SDG 2. It aims at reducing hunger by operating as a solidarity-sharing initiative and focuses on resource sharing within the community. Since its establishment, ClaP has become economically self-sustainable, demonstrating the potential for community-driven initiatives to address hunger and food insecurity. Furthermore, the VLR report identifies the 'Horta à Porta' ('Garden at your Doorstep'), as a good practice in implementing SDG 2. This initiative helps promote higher quality of life standards through sustainable agricultural practices by providing individuals with parcels of land, around 25 square meters each, for organic agriculture and composting. This initiative also includes a learning component as participants receive training in organic farming.

Montevideo

Name of VLR Report: Montevideo y los Objetivos de Desarrollo Sostenible. Tercera Revisión Voluntaria 2023

Population: 1,318,755 (2011)



Overview of the VLR Report

In 2019, Montevideo signed the Voluntary Local Review Declaration in New York City. Since then, the city has published three VLR reports in 2020, 2022, and 2023. Overall, Montevideo's commitment to the VLRs have facilitated the alignment of its existing policies with the SDGs, further identifying implementation gaps, and establishing baselines for measuring progress. The third VLR underscores the city's commitment to localising all 17 SDGs. The VLR report identifies 99 out of the 169 targets of the 2030 Agenda as directly applicable in Montevideo. The 2023 VLR report aligns with the Goals prioritised by the 2023 HLPF, namely SDGs 6, 7, 9, and 11.

As part of its efforts to implement the SDGs, Montevideo formulated a vision for the city to 2050 that aligns with the New Urban Agenda, the 2030 Agenda, and the Paris Agreement. Beyond this overall guiding vision, the city's strategic plan for 2021-2025 incorporates the SDGs into short- to mid-term departmental planning and budgeting, fostering a dialogue among various sectors and actors. Montevideo's strategic plan is structured around four fundamental pillars: environmental sustainability, promotion of employment and quality jobs, connected and inclusive mobility, and social vulnerability.

The 2023 VLR report describes key projects advancing four SDGs. For instance, in terms of SDG 6, Montevideo is responsible for ensuring sanitation services, controlling industrial effluents, and monitoring water quality. Initiatives to achieve SDG 6 include monitoring water quality, reinforcing capacity to detect water losses, providing water to vulnerable groups, and optimising water use by large consumers. The city has also launched the 'Programa de Áreas Liberadas', which cleans and restores contaminated watercourses and spaces, to promote the protection of ecosystems.



Mwanza

Name of VLR Report: Voluntary Local Review of Mwanza: A Review of the Implementation of the Sustainable Development Goals

Population: 594,834 (2023)

Overview of the VLR Report

Mwanza's VLR outlines the city's progress towards the SDGs. The VLR results from the Mwanza-Tampere VLR Twinning project, a collaborative effort launched in 1988 that brings together both cities to accelerate the implementation of the SDGs and monitor progress. In 2002, Tampere and Mwanza joined efforts under the North-South Local Government Cooperation Program. This existing cooperation extended to include the local implementation of the SDGs through VLRs in October 2022 when both cities signed separate Memorandums of Understanding with UN-Habitat. The coordination of this project is facilitated by UN-Habitat, aiming at promoting peer-learning and the exchange of SDG localisation experiences.

Mwanza's VLR aims at assessing progress in implementing the SDGs in the city through various sources, including stakeholder consultations, and identifying action-oriented recommendations to accelerate progress. The report highlights both success stories and existing challenges in locally implementing the SDGs. Moreover, the VLR report emphasises the need for continued efforts in areas such as funding, institutional capacity, and data availability to ensure effective SDG monitoring and progress.

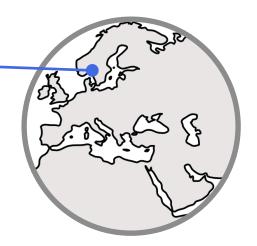
The VLR examines eight SDGs—namely, SDGs 1, 3, 4, 5, 6, 11, 16, and 17—through outcome-based and process-oriented methods. For instance, Mwanza recognises efforts towards SDG 1 as critical to addressing other Goals due to the severe implications of extreme poverty on different aspects covered by the 2030 Agenda—impacting areas such as well-being, education, economic opportunities, and social stability. The city has identified the need to strengthen cash transfer programmes to fully leave no one behind.

Oslo

Name of VLR Report:

Sustainable Report for the City of Oslo, Voluntary Local Review

Population: 709,037 (2022)



Overview of the VLR Report

The City of Oslo used its first VLR as a tool to aid the alignment of the city's policies with the SDGs. The report shows how the Global Goals integrate with the city's responsibilities and actions, serving to increase public awareness about the SDGs in the city. The main policy document guiding sustainable development in the city is the Social Element of the Municipal Master Plan, which is complemented by other policy documents such as thematic plans. All these guiding documents align with the SDGs, ensuring that the city's future priorities support sustainable development. To measure progress towards the SDGs, Oslo uses a specific taxonomy of indicators developed by Statistics Norway and tailored to the local needs of Norwegian municipalities. However, the VLR reports that these general indicators developed for Norway do not specifically address all the challenges facing Oslo.

Oslo's VLR examines the implementation of all SDGs. As an example, the city is committed to supporting decent work and economic growth (SDG 8) through several initiatives. Among them, the 'Right Skills and Work for All' action plan connects employers with workers who have required skills to fill job openings while simultaneously, providing opportunities for lifelong learning. Moreover, to advance SDG 14, Oslo strives to protect biodiversity in the Oslo Fjord. Efforts include upgrading wastewater treatment plants to reduce nutrient salts and organic particles in the inner Oslo Fjord, maintaining former landfills to prevent environmental toxins from leaking, and promoting an active outdoor life. The Comprehensive Action Plan for a Clean and Rich Oslofjord, presented by the Norwegian government in 2021, quides these efforts to restore natural assets and preserve biodiversity.



Rapa Nui

Name of VLR Report: Informe Voluntario Rapa Nui 2023

Population: 7,971 (2022)

Overview of the VLR Report

Rapa Nui, the most remote island in the world, spans 166 km² and has an estimated population of 7,971 people as of 2022. The Rapa Nui people live in 54.7% of households on the island, while 45.3% are primarily composed of Chilean nationals. In 1995, UNESCO declared Rapa Nui a World Heritage Site. In December 2012, a communal assembly, attended by around 700 people, laid the groundwork for the Local Development Agenda, inspired by a communal call for 'AMOR' (love). The acronym A.M.O.R. stands for four themes: 'Autosustentabilidad' (Self-sustainability), 'Mejoras Continuous improvements), 'Optimización de Recursos' (Resource optimisation), and 'Respeto' (Respect). This community-driven development plan is deeply rooted in cultural values.

Rapa Nui's first VLR, published in 2023, details how the AMOR Plan aligns with the SDGs, showcasing local sustainability actions. Since then, Rapa Nui has advanced its sustainable development agenda guided by the AMOR Plan. This effort was strengthened in 2019 when the AMOR Plan was aligned with the 17 SDGs to drive sustainable development through localised actions. The self-sustainability theme of the plan focuses on achieving sustainable development for Rapa Nui by building a balanced society that prioritises the well-being of individuals and their environment. It aligns with several SDGs, namely SDGs 2, 6, 7, 8, 11, 12, 13, 14, 15, and 17. The theme of continuous improvements aims at sustaining the progress of a sustainable community by enhancing participation, knowledge management, and institutional collaboration, and cover SDGs 4, 8, 9, 10, 11, and 16. The island's resilience and geographic location is leveraged when optimising resources, focusing on reciprocity, efficiency, and cooperation to develop a circular economy, addressing SDGs 8, 12, and 17. Finally, respect is a core cultural value guiding all efforts towards sustainability, emphasising respect for ancestors and social, cultural, and natural environments.

Rottenburg am Neckar

Name of VLR Report: Voluntary
Local Review of the City of
Rottenburg am Neckar 2023:
Implementing the Agenda 2030
and the Sustainable Development
Goals at the local level

Population: 44,653 (2022)



Overview of the VLR Report

Rottenburg am Neckar is a Große Kreisstadt (district town) in Germany, which consists of a central town core and 17 surrounding villages. The town adopts a dual approach to sustainability: implementing grassroots projects and integrating sustainability into all administrative activities. This approach is guided by the 2030 Agenda. Rottenburg am Neckar's 2023 VLR presents a comprehensive overview of the city's progress against the SDGs. This VLR report is part of a project by Engagement Global's Service Agency Communities in One World, commissioned by the Federal Ministry for Economic Cooperation and Development. The initiative aims to support German municipalities in producing VLRs, fostering local action for global sustainability.

The VLR report is structured into two main sections. The first section provides an introduction to the city's sustainability processes, highlighting key milestones and explaining how sustainability is integrated at strategic and organisational levels. The second section details specific progress towards achieving each SDG, presenting both qualitative and quantitative data to illustrate long-term developments. This second section focuses on the five SDGs selected for review by the 2023 HLPF—namely, SDGs 6, 7, 9, 11, and 17.

Rottenburg's sustainability efforts are based on the Rottenburg 2030 Municipal Masterplan, adopted in 2020. This plan was developed through an inclusive stakeholder engagement process. The masterplan addresses ten thematic areas: work, supply, coexistence, growing older, housing, mobility, leisure, young people, education and care, and conservation and development. ¹⁰³ As part of its efforts to implement SDG 9, Rottenburg am Neckar is working on enhancing its digital infrastructure by 2030. As part of this digitisation strategy, the town aims at providing comprehensive broadband access, free public internet, and improved digital communication tools. The digitalisation of schools and municipal services has significantly improved the quality of education and administrative efficiency.



Sepang

Name of VLR Report: Sepang Voluntary Local Review 2023

Population: 324,935 (2020)

Overview of the VLR Report

Rapid development and population growth has transformed Sepang into a key investment hub within Selangor state. However, this rapid growth also poses challenges when advancing sustainable development. Against this backdrop, Sepang's 2023 VLR, the city's first, analyses the progress towards achieving the SDGs. The report is divided into two sections. First, it outlines Sepang's journey towards the SDGs, including a comprehensive city profile, the Sepang SDG Roadmap report, and the selection of five SDG Champions who will lead the implementation efforts until 2025. Additionally, it details the process of producing the Sepang VLR 2023. Second, it focuses on assessing progress towards the five SDG Champions in Sepang, namely SDG 1, 8, 9, 11, and 12.

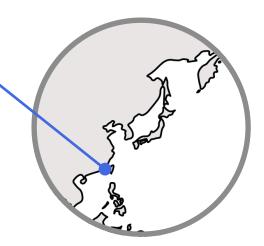
The process to formulate the Sepang SDG Roadmap was directed by the Sepang Municipal Council through its Sustainable Development Unit together with the Urban Planning Department, and the Sepang SDGs Thinker. The process to formulate the Roadmap included collecting basic city profile data, programme data, and policies, preparing draft reports, determining local targets and strategies, and engaging in focus group discussions with communities and stakeholders to identify issues and propose action plans.

The VLR report details a series of high-impact projects, such as the Recycling Program @Sepang, which has gained recognition for its innovative solid waste management practices. This programme includes the Kitar Semula Minyak Masak Terpakai (KISMAT), an initiative to convert used cooking oil into Aedes Biobased Fuel (ABBF) as a substitute for diesel. Subsequently, the VLR report explores the five selected SDGs through outcome-based and process-oriented reviews. In terms of SDG 1, the VLR report presents a series of actions to reduce poverty in the city. Among them, a job matching programme identifies employment opportunities based on location, skills, and interests of individuals, including those currently employed and youth aged 16 to 32 years.

Taichung

Name of VLR Report: 2023
Taichung Voluntary Local Review
2.0

Population: 2,850,285 (2024)

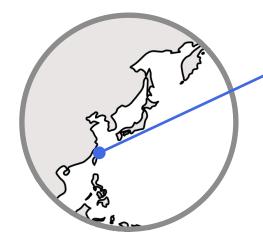


Overview of the VLR Report

The City of Taichung launched its first VLR report on 27 September 2021. This report centred around how the city is working towards achieving its vision of 'Happiness, Sustainability, and Prosperity for Taichung' by 2030. This first VLR assessed progress towards the 17 SDGs through 103 indicators aligned to 106 plans, to overall, evaluate the city's policies and progress in sustainable development. Committed to implementing the SDGs, Taichung plans to publish a VLR every two years. The 2023 edition, referred to as 'VLR 2.0', was developed to align with global efforts to achieve net-zero carbon emissions by 2050, while also considering local dynamics.

The VLR process followed a structured methodology with five key steps. First, the city established a sustainable development strategic framework to address the city's main challenges across the three dimensions of sustainable development. This was followed by the creation of a policy framework to address the identified challenges. Then, a review was conducted on the city's sustainable development plan and indicators before a special chapter on the '2050 Net-zero Carbon Emissions Path' was developed through a stakeholder engagement process. Finally, the VLR 2.0 report was published.

The VLR 2.0 focuses on the 'Happiness Trilogy' to address three dimensions of sustainable development and is structured around three key goals: 'Prosperous City with Vital Economy', 'Friendly, Livable, Happy City', and 'Sustainable Resilient Net-Zero City'. These three goals connect the governance plan with 15 Happiness Initiatives, which correspond to the 17 SDGs. The report revises and reviews sustainable development and net-zero strategies through 148 indicators corresponding to 145 plans. These set short-, medium-, and long-term goals to monitor change from the first VLR to present.



Taipei

Name of VLR Report: 2023 Taipei City Voluntary Local Review

Population: 2,494,813 (2023)

Overview of the VLR Report

This is the fourth VLR report published by Taipei City. In 2019, Taipei City published its first VLR report, entitled 'Sustainable Development Goals - Taipei City Voluntary Review Report', evaluating the localisation of the SDGs and focusing on seven priority goals. In the second VLR, published in 2020, the scope was expanded to 11 SDGs, emphasising education, gender equality, economic development, and infrastructure, while addressing COVID-19-related countermeasures. In 2021, the third VLR report focused on SDG 13 and the city's net-zero strategy, exploring climate action impacts on environmental, economic, and social policies. This fourth VLR returns to the core principle of leaving no one behind and has been expanded to review 16 SDGs—all but SDG 14.

The 2023 VLR details how Taipei is implementing the SDGs. An important aspect is the city's strategy to reach net-zero carbon emissions by 2050. Among the projects being implemented, Taipei City has pioneered a housing subsidy programme to install energy creation and storage facilities, as well as energy-saving equipment, to promote self-sufficiency in green energy. This initiative serves as an emergency backup power source while also reducing city power usage and lowering greenhouse gas emissions. Additionally, Taipei has taken inventory of rooftops to develop citizen power plant demonstration sites, which will be expanded through a multi-site model promoting private rooftop use.

Moreover, Taipei City has introduced a climate budget. The 'FY 2023 Climate Budget for Taipei City Government Agencies (Funds)' aligns with Taipei's 2050 net-zero pathway, amounting to NT\$21.57 billion. This budget includes allocations for residential and commercial sectors (NT\$5.83 billion), transportation (NT\$14.18 billion), waste (NT\$720 million), and agriculture and forestry (NT\$840 million), highlighting the city's comprehensive efforts towards net-zero emissions.

Tandil

Name of VLR Report:

Localización de la Agenda 2030 en el Partido de Tandil. Informe del Gobierno Ejecutivo Local

Population: 145,575 (2022)



Overview of the VLR Report

Tandil is an intermediate city located in the southeast of Buenos Aires Province. It includes both the urban centre and various surrounding rural villages. The Secretariat of Productive Development and International Relations within the local government is in charge of operationalising global agendas. The Secretariat actively engages with a wide range of stakeholders to foster international connections through public-private partnerships aimed at inclusive development. The localisation process of the 2030 Agenda in Tandil has integrated the SDGs into the city's strategic governance framework, addressing the three dimensions of sustainable development. Through a model of associated management, the municipal government has implemented numerous programmes and initiatives aligned with the SDGs.

Tandil published its first VLR in 2023. The VLR report explores some of the key public policies contributing to the local implementation of the 2030 Agenda. For instance, the Food Security Program addresses SDGs 1, 2, and 10. This programme supplements national and provincial food security policies, aiming to improve the nutritional quality of vulnerable populations, particularly large families, those with disabilities, the elderly, single-parent families, and other at-risk groups. Another significant initiative is the Socialising Community Spaces programme, advancing SDGs 3 and 11. This initiative provides a recreational, educational, and social support space for children aged 5 to 10, offering a neighbourhood reference point staffed by an interdisciplinary team, including a literacy specialist and a physical education teacher. The programme aims to monitor and address various issues affecting children through play-based activities.



Tizayuca

Name of VLR Report: Informe Subnacional Voluntario. Sub Comité de Agenda 2030 del Comité de Planeación para el Desarrollo Municipal de Tizayuca, Hidalgo

Population: 220,000 (2022)

Overview of the VLR Report

To implement the 2030 Agenda, Tizayuca began by contextualising the SDGs to address local challenges to achieve tangible results. The municipality uses the 2030 Agenda as a methodological tool for strategic planning, guiding public administration through the definitions provided by UNDP Mexico. As part of this localisation strategy, Tizayuca launched its first VLR in 2023. The VLR report emphasises the implementation process over the outcomes of government actions, which are detailed in other government reports and briefly summarised in the VLR report. Tizayuca implements the 2030 Agenda by identifying vulnerable groups and addressing their needs, reflecting the principle of leaving no one behind. The VLR report also acknowledges multi-actor partnerships, highlighting the contributions from academia and other stakeholders in supporting the implementation of the SDGs.

Tizayuca has prioritised SDGs 1, 2, 3, 4, 6, 8, 9, 10, 11, 16, and 17. These were selected based on data availability and are monitored using a comprehensive set of indicators outlined in the global SDG framework. Tizayuca's strategic planning incorporates the 2030 Agenda, using it as a tool to enhance existing policies. This has resulted in the strengthening of some of Tizayuca's normative instruments—such as the Risk Atlas, Traffic and Road Regulations, and the Municipal Development Plan—to better support sustainable development. Consequently, Tizayuca has integrated the 2030 Agenda into its institutional, normative, and budgetary frameworks through actions such as the Municipal Development Plan. This plan aligns government actions with SDG targets, focusing on strengthening institutional frameworks, public services, and responses to the COVID-19 pandemic. The Tizayuca 2030 Plan provides a roadmap for achieving the municipality's sustainable development goals.

Tokyo

Name of VLR Report: Tokyo Sustainability Action 2023

Population: 14,063,564 (2023)



Overview of the VLR Report

Tokyo presented two VLRs in 2021 and 2023. Tokyo's commitment to sustainability and the SDGs is guided by the 'Future Tokyo: Tokyo's Long-Term Strategy', formulated by the Tokyo Metropolitan Government (TMG) in March 2021. This strategy serves as a blueprint for a resilient and inclusive future, centring on the city's inhabitants as key drivers of growth and development. Central to Tokyo's approach is the alignment of local initiatives with the Global Goals, encapsulated within the Future Tokyo Strategy. For instance, the city's commitment to a sustainable recovery post-COVID-19 showcases a forward-thinking approach to crisis management, emphasising the importance of the PDCA cycle for policy implementation.

The Future Tokyo strategy outlines 122 concrete projects across 20+1 strategies to advance 20 visions for Future Tokyo, targeted for achievement by 2040. These strategies align with the broader objectives of the SDGs, which are implemented through numerous projects aiming at accelerating climate action, promoting continuous learning through digital and physical platforms, diversifying employment opportunities, and fostering community through both physical and digital connections.

The strategies are grouped into five dimensions: the three pillars of sustainable development (environmental, social, and economic), reforming TMG, and promoting partnerships. Each strategy aligns with different SDGs, and comprises visions, policy goals for 2030, progress assessments, and exemplary projects. For instance, the 'Zero Emission Tokyo' strategy aligns with SDGs 3, 6, 7, 9, 11, 12, 13, 14, and 15, aiming for net-zero carbon emissions by 2050 and the sustainable use of resources. It sets policy goals such as a 50% reduction in GHG emissions from 2000 levels, a 50% reduction in energy consumption, and an increase in the share of renewable electricity to approximately 50%.



Utrecht

Name of VLR Report: Utrecht and the Global Goals. Voluntary Local Review 2023.

Population: 374,411 (2024)

Overview of the VLR Report

Utrecht is a rapidly growing city with a population that includes people from 172 nationalities. However, the city faces significant metropolitan challenges, including income inequality, unemployment, and high crime rates, which have been exacerbated by the COVID-19 pandemic and the energy crisis. To address these issues, Utrecht has committed to the principle of Leave No-One Behind that underpins the SDGs. In 2016, Utrecht declared itself a 'Global Goals City', adopting the SDGs as a framework to engage local stakeholders, including companies, NGOs, and knowledge institutions, in sustainable development efforts. This commitment is reflected in various strategies aimed at fostering a sustainable future, such as mobility, circular economy, and greening, all integrated into the municipality's 'Spatial Strategy Utrecht 2040' (RSU). Overall, these efforts have led Utretch to publish its first VLR in 2023.

Utrecht actively promotes the SDGs through broad stakeholder participation. Initiatives like the Heel UtrechtU campaign, led by the Utrecht 4 Global Goals foundation, aim to raise awareness and inspire action among residents, social organisations, and the business community. The city uses the 'Healthy living for everyone in perspective of the Sustainable Development Goals' dashboard to monitor progress towards the SDGs, presenting a snapshot of its achievements in the Utrecht Monitor and the SDG dashboard.

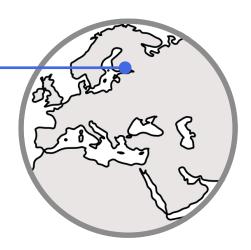
The city's work on SDG 5 involves achieving gender equality, addressing discrimination, and ensuring a fair distribution of power and resources between women and men. Initiatives like Fanga Musow provide safe havens for women and children, while SPOD challenges stereotypes and promotes equality through sustainable fashion. In addressing SDG 7, Utrecht aims to reduce CO2 emissions by 5% by 2025 and 55% by 2030, transitioning to 100% sustainably generated energy. Projects like Rijne Energie involve installing wind turbines to generate green electricity and benefit local residents, combating climate change and addressing energy poverty.

Vantaa

Name of VLR Report:

Sustainable Vantaa Belongs to Everyone: Vantaa's Sustainability Reporting 2023

Population: 247,971 (2022)



Overview of the VLR Report

Vantaa is a rapidly growing city in the Helsinki Metropolitan Area. Vantaa published two VLRs in 2021 and 2023. The 'Vantaa City Strategy 2022-2025' is the primary mechanism for implementing the 2030 Agenda. This strategy establishes six focus areas, which are complemented by five strategic themes designed to address specific challenges and facilitate the intersectoral execution of the city's sustainable development agenda. Each theme aligns with specific SDGs and is implemented through cross-departmental programmes. For example, the theme 'Vantaa builds wellbeing' addresses SDG 3 and tackles the city's growing socioeconomic inequalities, emphasising the necessity to safeguard all residents' wellbeing. Another theme, 'Vantaa is ecologically sustainable', aims to reduce emissions by 80% from 1990 levels by 2030 while protecting biodiversity, advancing SDGs 6, 7, 9, 11, 12, 13, 14, and 15. The strategy also identifies four cross-cutting SDGs (SDGs 5, 13, 16, and 17) that are incorporated into all strategic themes, highlighting the city's integrated approach to implementing the SDGs.

A closer look at one of the themes, the 'Vantaa builds wellbeing and is socially sustainable' theme, illustrates how the city is implementing the SDGs. This theme addresses SDGs 1, 2, 3, 4, 10, and 11, along with the four cross-cutting SDGs. It demonstrates a holistic and inclusive approach to fostering the wellbeing and social sustainability of Vantaa's residents. The theme encompasses safety, inclusion, support for children, young people, and families, and the enhancement of education and learning opportunities. A noteworthy initiative is participatory budgeting, which allows residents to decide on the use of a portion of the city's budget, thus fostering transparency, accountability, and a stronger sense of community. Set to expand city-wide in 2023, participatory budgeting underscores Vantaa's vision of building a socially sustainable city where every resident feels included and empowered.

Endnotes

- 1. Fukuda-Parr (2023).
- 2. UNGA (2023).
- 3. UNGA (2023, p. 7).
- UNGA (2023, p. 2).
- 5. UNGA (2023, p. 2).
- 6. UNGA (2023, p. 2).
- 7. UNGA (2023, pp. 3-4).
- 8. UNGA (2023, p. 4).
- 9. See for example Long et al. (Long et al., 2023).
- 10. For more information visit the Summit's website, which at the time of this writing highlights the Summit's main objectives and presents the "Zero Draft of the Pact for the Future," the key outcome document to articulate "a world—and an international system—that is better prepared to manage the challenges we face now and in the future, for the sake of all humanity and for future generations." See: https://www.un.org/en/summit-of-the-future
- 11. OECD (2020).
- 12. See: the UNSG's "Remarks to the High-Level Political Forum on Sustainable Development" delivered in September 24, 2019, available at: https://www.un.org/sg/en/content/sg/speeches/2019-09-24/remarks-high-level-political-sustainable-development-forum
- 13. Ansell et al. (2022).
- 14. Gustafsson & Ivner (2018).
- Gómez and Oinas (2023); Reinar and Lundberg (2023).
- 16. Reuter (2023).
- 17. Ciambra et al. (2023); Ortiz-Moya and Reggiani (2023).
- 18. For more information about the history of the VLR movement, please refer to previous editions of the State of the Voluntary Local Reviews series: see, for example, Ortiz-Moya et al. (2020, 2021, 2023) and Ortiz-Moya and Kataoka (2022).
- 19. UN-Habitat and UCLG (2024).
- 20. See, in chronological order: UNDESA (2020), UNESCAP (2020), UCLG and UN-Habitat (2020, 2021), UNEC (2021), and UNECA (2022).
- 21. For instance, IGES supported the VLRs of four Japanese local governments, namely Hamamatsu, Kitakyushu, Shimokawa, and Toyama. IGES also launched the "VLR Lab," the first ever online repository collection worldwide

- good practices in VLR implementation, available at: https://www.iges.or.jp/en/projects/vlr
- 22. Ortiz-Moya et al. (2020).
- 23. Ortiz-Moya et al. (2021).
- 24. Ortiz-Moya and Kataoka (2022).
- 25. Ortiz-Moya et al. (Ortiz-Moya et al., 2023)
- This methodology is also consistent with studies focusing on Voluntary National Reviews (VNRs). See, for example: Elder and Bartalini (2019), Elder and Ellis (2023), Elder and Newman (Elder & Newman, 2023).
- 27. For a more detailed analysis of this framework see: Ortiz-Moya et al. (2023), and Yonehara et al. (2017).
- 28. Including: United Cities and Local Governments, (available at: https://www.gold.uclg.org/report/localizing-sdgs-boost-monitoring-reporting), the United Nations Department for Economic and Social Affairs (available at: https://sdgs.un.org/topics/voluntary-local-reviews), the United Nations Human Settlements Programme (available at: https://unhabitat.org/topics/voluntary-local-reviews), the European Union Joint Research Centre (available at: https://urban.jrc.ec.europa.eu/sdgs?lng=en&ctx=udp), and the Institute for Global Environmental Strategies (available at: https://www.iges.or.jp/en/projects/vlr).
- 29. Similar challenges have been noted by other analyses of the VLR movement. See, for example: Siragusa et al. (2022).
- 30. We selected 29 February, 2024, as the cut-off date. Reports added after this date were not considered for our analysis.
- 31. This classification adopts a broad definition of local government, encompassing governing bodies responsible for managing specific geographic areas below the national or regional level. These bodies may be referred to by various names, such as cities, municipalities, towns, villages, and so on, depending on the country. We include Tokyo Metropolitan Government as a local government because it provides local services within its jurisdiction.
- Research has identified this as a critical issue needing further analysis. See: Hickmann et al. (Hickmann et al., 2024).
- 33. Leavesley et al. (2022).
- 34. See, for example: Persson et al. (2016) and Bamberger et al. (2016).
- 35. Pattberg and Backstrand (2023, p. 109).
- 36. See, for example: Ordoñez Llanos et al. (2022) and Reuter (2023).

- 37. The authors have not identified any VLR presented by a municipal government in North America in 2023. There was one city from Oceania that presented a VLR in 2023, but authors could make contact with relevant staff for an interview.
- 38. UN-Habitat and UCLG (2024).
- 39. This is similar to the State of the Voluntary Local Review 2023 report, in which the authors had identified a total of 57 VLR reports as published in calendar year 2022. Sixteen VLR reports were added to online repositories after the launching of the State of the Voluntary Local Reviews 2023 report in July 2023. Therefore, more time is needed to make a more accurate assessment of the trends in the VLR movement.
- 40. This count includes the 2022 VLR of the Marmara Municipalities Union (MMU) as one single LRG. The MMU is a union of 193 municipalities in the Marmara region of Turkey. The decision to count this report as one single LRG is because the MMU was the entity conducting the VLR rather than individual municipalities. However, the VLRs of the Italian LRGs that brought together two or three governments, have been counted individually, because in this case, the VLR was conducted as a joint effort to monitor the implementation of the SDGs between a region and its core metropolitan city, or by three neighbouring regions together.
- 41. This was the case of the VLRs of Emilia-Romagna Region and Metropolitan City of Bologna (2022), Lombardy Region and Metropolitan City of Milan (2022), Piemonte Region and Metropolitan City of Torino (2022), Puglia Region and Metropolitan City of Bari (2022).
- 42. See the cases of Abruzzo, Marche, and Umbria Regions (2022), and the Marmara Municipalities Union (Kanaat et al., 2022).
- Such as helping to achieve greater policy integration or increasing the sustainability competencies of municipal staff. See, for example Ortiz-Moya and Reggiani (2023).
- 44. The geographical categorisation used in this report is consistent with that used in previous editions of the State of the Voluntary Local Reviews series. This classification reflects the statistical regions defined by the United Nations Statistics Division, with the exception of the Americas, which are divided into Northern America and Latin America and the Caribbean (LAC). A comprehensive list of countries included in each region can be found at: https://unstats.un.org/unsd/methodology/m49#georegions.
- 45. The other 3 VLR reports come from Los Angeles (VLRs in 2019 and 2021), New York (VLRs in 2018 and 2019), and the State of Hawai'i (VLRs in 2020 and 2023).
- 46. UNGA (2015 Paragraph 74).
- 47. UN-Habitat and UCLG (2024).

- 48. Biermann et al (2017); Kanie et al (2017).
- Giles-Corti et al. (2020); Leavesley et al. (2022); OECD (2020).
- 50. See, for example: Persson et al. (2016) and Bamberger et al. (2016).
- 51. Siragusa et al. (2022).
- 52. Persson et al. (2016).
- 53. Giles-Corti et al. (2020).
- 54. Miola and Schiltz (2019).
- 55. Miola and Schiltz (2019).
- 56. Persson et al. (2016).
- 57. Lyytimäki et al. (2023).
- 58. Forestier and Kim (2020, p. 1269).
- 59. Ansell et al. (2022), Reinar and Lundberg (2023).
- 60. See: Global Taskforce of Local and Regional Governments (2016).
- 61. Perry et al. (2021) explored this issue in an empirical study of local-level actors in England.
- 62. Ortiz-Moya et al. (2023).
- 63. The greater coverage of reviewed SDGs by regional governments results in a number of SDGs placing in the middle. These SDGs have been highlighted as top 3 instead than as bottom 3.
- 64. Kortelainen and Rytteri (2017).
- 65. Reinar and Lundberg (2023, p. 12)
- 66. Shimokawa Town created its own Shimokawa Goals based on an extensive stakeholder consultation process. For more information, see: Shimokawa's VLR (Shimokawa Town & IGES, 2018) and the Shimokawa Method for Voluntary Local Review (Koike et al., 2020).
- 67. Complete information about the 2023 HLPF can be found at: https://hlpf.un.org/
- 68. Municipality of Agadir (2023, p. 28).
- 69. Municipality of Agadir (2023, p. 107).
- 70. The complete list of Buenos Aires' Areas of Government can be found at: https://buenosaires.gob.ar/areasdegobierno
- 71. City of Buenos Aires (2023, p. 44).
- 72. City of Buenos Aires (2023, p. 45).
- 73. Municipality of Fatih (2023, p. 31).
- 74. Municipality of Fatih (2023, p. 67).
- 75. Municipality of Fatih (2023, p. 67).

- 76. Municipality of Fatih (2023, p. 407).
- 77. Municipality of Fatih (2023, p. 412).
- 78. Municipality of Fatih (2023, p. 418).
- 79. Municipality of Rottenburg am Neckar (2023, p. 21).
- 80. Municipality of Rottenburg am Neckar (2023, p. 25).
- 81. Municipality of Rottenburg am Neckar (2023, p. 29).
- 82. Tokyo Metropolitan Government (2023, p. 5).
- 83. Tokyo Metropolitan Government (2023, pp. 9-10).
- 84. Tokyo Metropolitan Government (2023, p. 79).
- 85. Tokyo Metropolitan Government (2023, pp. 81–82).
- 86. Vantaa City Council (2023, p. 10).
- 87. Vantaa City Council (2023, p. 16).
- 88. Klopp and Petretta (2017); Rudd et al. (2018).
- 89. OECD (2020, 2022).
- 90. See: Ortiz-Moya et al. (2020, 2021, 2023), and Ortiz-Moya and Kataoka (2022).
- 91. See, for instance: Ozawa-Meida et al. (2021).
- 92. Municipality of Agadir (2023, p. 36).
- 93. Municipality of Agios Dimitrios (2023, p. 18).
- 94. Municipality of Agios Dimitrios (2023, p. 46).
- 95. Municipality of Bad Köstritz (2023, pp. 24-27).
- 96. Prefeitura de Francisco Morato (2023, p. 12).
- 97. Gladsaxe Municipality (2023, p. 8).
- 98. City of Helsinki (2023).
- 99. City of Helsinki (2023, p. 15).
- 100. Hsinchu City (2023, p. 15).
- 101. Hsinchu City (2023, p. 17).
- 102. Mgoba and Manara (2023, p. 16).
- 103. Municipality of Rottenburg am Neckar (2023, p. 25).

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