

State of the Voluntary Local Reviews 2021: FROM REPORTING TO ACTION



Institute for Global Environmental Strategies

State of the Voluntary Local Reviews 2021:
From Reporting to Action

LIST OF ACRONYMS	iv
SUMMARY	v
ACKNOWLEDGEMENTS	vi
1. INTRODUCTION: THE VLR MOVEMENT IN 2020, A DEFINING YEAR	1
1.1. The VLR Process in Context	2
1.2. Methodology of the Study	4
2. EMERGING TRENDS: POSITIONING THE VLRs OF 2020	6
2.1. General Characteristics	6
2.2. Emphasising Process and Optimising Governance Structures	9
2.3. The National and Local Nexus: VNR-VLR Integration	10
2.3.1. A View from Japan: SDGs Future City Programme	11
2.3.2. A View from Finland: Integrating Cities into VNRs	12
3. THE IMPACT OF COVID-19	13
4. VOICES FROM LOCAL GOVERNMENTS: THE VALUE OF VLRs	16
5. CONCLUSION AND WAY FORWARD	20
5.1. Looking back: three years of VLRs	20
5.2. The Future Ahead	23
ENDNOTES	26
REFERENCES	30
ANALYSIS OF THE 2020 GROUP OF VLRs	33
Accra	34
Barcelona	35
Basque Country	36
Bonn	37
Buenos Aires	38
Chimbote & Nuevo Chimbote	39
Dangjin	40
Espoo	41
Ghent	42
Guangzhou	43
Hawai'i	44
Mannheim	45
Montevideo	46
Niteroi	47
Pará	48
Pittsburgh	49
São Paulo	50
Stuttgart	51
Taipei City	52
Taoyuan	53
Turku	54
Wallonia	55
Yucatán	56
ENDNOTES TO ANNEX	57

LIST OF ACRONYMS

- HLPF: High-Level Political Forum
IGES: Institute for Global Environmental Strategies
OECD: Organisation for Economic Co-operation and Development
LAC: Latin America and the Caribbean
LGR: Local and Regional Governments
SDGs: Sustainable Development Goals
UCLG: United Cities and Local Governments
UN: United Nations
UNDESA: United Nations Department of Economic and Social Affairs
UNESCAP: United Nations Economic and Social Commission for Asia and the Pacific
UNFCCC: United Nations Framework Convention on Climate Change
UN-Habitat: United Nations Human Settlements Programme
VLR: Voluntary Local Review
VSR: Voluntary Subnational Review
VNR: Voluntary National Review
WHO: World Health Organisation

SUMMARY

Amidst the COVID-19 global pandemic, which spread across the whole world in 2020, local and regional governments have continued their work to localise the ambitious goals set by the 2030 Agenda for Sustainable Development and its Sustainable Development Goals (SDGs). Since 2018, local and regional governments began the review and follow-up process to monitor their progress towards achieving the SDGs. Known as Voluntary Local Review (VLR), this process echoes that carried out by national governments, known as the Voluntary National Review (VNR). A VLR opens avenues for local governments to better understand their current standing in achieving the 2030 Agenda, identifies policy gaps needing attention, and gives them an opportunity to join the global conversation on sustainable development.

This report is the second of a series initiated by the Institute for Global Environmental Strategies (IGES) in 2020 to annually review the progress of the VLR movement. It focuses on the VLR reports published in 2020, as identified by the authors (as of May 2021). The State of the Voluntary Local Reviews 2021 report explores the 2020 group of VLRs along two main themes: first, the influence of the VLR process on the SDG governance structure; and second, the integration between national and local review processes (VNR-VLR integration). Through this analysis, this report reflects on the current direction of the VLR movement and identifies the benefits a VLR can bring to local governments. At its core, the VLR allows for a cross-departmental review and monitoring of initiatives to advance the SDGs while also facilitating peer-learning. A VLR also helps to streamline SDG governance structures and has the potential to ease vertical integration. Finally, VLRs can be instrumental in envisioning best pathways towards a more sustainable and just post-COVID-19 world.

ACKNOWLEDGEMENTS

The authors would like to express their sincere appreciation and thanks to all the cities involved, and to Curt Garrigan, Eric Zusman, Mark Elder, Samiuddin Ahmed, Shiko Hayashi, and Togo Uchida, for their timely and valuable comments which were very helpful in improving this report. The authors would also like to thank Emma Fushimi who provided crucial support.

1. INTRODUCTION: THE VLR MOVEMENT IN 2020, A DEFINING YEAR

In July 2018, four pioneer local authorities—Kitakyushu, Shimokawa and Toyama in Japan; and New York in the US—presented the first ever Voluntary Local Reviews (VLRs) at the High-Level Political Forum (HLPF) held in New York. A VLR “is a process in which local and regional governments (LRGs) initiate voluntarily an assessment of their progress of implementation of the 2030 Agenda and its 17 Sustainable Development Goals (SDGs). This makes it possible for local and regional governments (LRGs) to share experiences, challenges, and lessons learnt as well as to open their door for new partnerships, filling the gap of means of implementation for their local vision”¹. Through their VLRs, these four municipalities followed a similar review and follow-up process to that carried out by national governments, known as Voluntary National Review (VNR), joining the global conversation on sustainable development. Ever since, the VLR movement has become a global phenomenon, with ever-increasing relevance.

The Institute for Global Environmental Strategies (IGES) has been part of the VLR movement since its origin, supporting and co-authoring the four VLRs of Japanese local governments presented by 2020². Building on this work, IGES launched in 2020 the first volume of the “State of the Voluntary Local Reviews” series. Entitled “Local Action for Global Impact in Achieving the SDGs,” the report reflected on the growing role of subnational levels of government³, and in particular of cities, in delivering the promises of the 2030 Agenda for Sustainable Development, or simply put, the 2030 Agenda.

Much has happened since then. In 2020 the COVID-19 pandemic spread across the whole world, negatively impacting most facets of society and costing millions of lives. Even before the global pandemic, the world was not on pace to achieve any of the SDGs, so COVID-19 threatens to push humanity back further.

Although it might be still too early to fully comprehend the long-term impact of COVID-19 on sustainable development, it has had undoubtedly pervasive ramifications on local government efforts to advance the 2030 Agenda. In particular, at SDG 11, Sustainable Cities and Communities—which covers aspects as diverse as upgrading slums, access to transport, or to open spaces⁴—offers useful insights not



only into the disruptions stemming from the pandemic but also, into the possible revaluation of values guiding sustainable planning efforts. For example, people living in slums have faced additional challenges during the pandemic. The combination of high population density, lack of sanitation and reduced health services make some of the common solutions prescribed to curb infections, such as frequent handwashing or social distancing, an unaffordable luxury⁵. Lockdowns have further worsened their living conditions⁶, exacerbating their chronic poverty and social exclusion. COVID-19 has also influenced urban mobility. While the use of public transport was encouraged before the pandemic to reduce greenhouse gas (GHG) emissions, people have grown wary of mass transport systems in favour of private cars⁷. Furthermore, the COVID-19 pandemic has underscored even further the need to provide universal access to green and public spaces⁸.

Humanity was already facing the climate crisis, when COVID-19 became an additional crisis to cope with. Yet, opportunities to build back better have stemmed from the intersection between reimagining a post-COVID-19 world and fighting climate change. The effort to strive for a sustainable and green recovery can be seen in most economic stimulus plans adopted in 2020⁹. Moreover, the Biden administration has brought new impetus to the fight against climate change, with various milestone decisions such as returning the US to the Paris Agreement¹⁰.

Cities play a central role in both the fight against climate change and the recovery from the COVID-19 pandemic¹¹. In particular, cities have traditionally been at the forefront of climate action, and their ambitions have often surpassed those of national governments¹². At the same time, cities have been on the frontline in the fight against COVID-19¹³. Both crises have highlighted the importance of sustainable development, as well as the need to organise and transform our world via local action. With this in mind, we turn to the VLR movement, which, as both a transformative process and keystone report for local governments on the path to change, can support the transition to a sustainable world. The VLR process is one way to potentially accelerate progress; it is well-designed to promote and spread innovative actions from local governments.

This second edition of the State of the Voluntary Local Reviews series focuses on the 23 VLRs published in 2020, as identified by the authors¹⁴. This report reviews the 2020 group of VLRs to assess how this process can reshape local governance structures, facilitating both horizontal and vertical coordination. This report argues

that the VLR process can be instrumental to planning a just and equitable recovery from the pandemic while helping to encourage more ambitious climate action into the activities of all departments of local administrations.

The report is organised as follows. First, it contextualises the VLR movement and explains the report's methodology. Second, it summarises the main characteristics of the VLRs published in 2020, comparing them across two dimensions: governance structures and the extent of integration with the national review processes. Third, the report reflects on the problems posed by the COVID-19 pandemic in regard to sustainable development and the 2030 Agenda. Fourth, it summarises the findings of the interviews with cities which have conducted a VLR. The report concludes by pointing out the role of VLRs in redesigning our future in the aftermath of the COVID-19 pandemic. It also includes factsheets for each of the VLRs studied, to serve as an introduction to the work conducted by the 23 local and regional governments that conducted a VLR in 2020.

1.1. The VLR Process in Context

Through its 17 SDGs, the 2030 Agenda presents a roadmap towards a better and more sustainable world. It aspires to create an inclusive future for all humanity that leaves no one behind regardless of socioeconomic status, race, gender, age, religion, sexual orientation, etc. From addressing the current climate emergency, to social and gender inequalities, the destruction of ecosystems, poverty, hunger and malnutrition, or equal access to education and health, the 17 SDGs combine social, economic and environmental objectives, providing a comprehensive blueprint to design the world of tomorrow.

The 2030 Agenda targets primarily national governments¹⁵. Although it includes one SDG specific to subnational levels of governments—SDG 11, Sustainable Cities and Communities—the overall emphasis is on national governments. For example, as part of the review and follow-up architecture, the 2030 Agenda encourages national governments to regularly monitor progress towards the goals, providing a specific space for countries to showcase their achievements and share their experiences. National governments conduct Voluntary National Reviews (VNR), which serve to highlight their implementation efforts, and which are then presented at the HLPF, "the main United Nations platform on sustainable

development [with] a central role in the follow-up and review of the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs) at the global level"¹⁶.

However, local and regional governments are directly responsible for delivering an estimated 65% of the targets included in the 2030 Agenda¹⁷. This is in line with the increasing role played by local governments in confronting the challenges of achieving a sustainable future¹⁸. The consensus seems to be that without local action, the 2030 Agenda will be unattainable. When Antonio Guterres, Secretary-General of the United Nations, inaugurated the 'Decade of Action', he stressed the important role of local governments in accelerating actions to achieve the SDGs¹⁹. Set to start in 2020, the aim of the Decade of Action was to encourage greater efforts to implement the SDGs across all levels of governments and civil society in the 10 years left to the 2030 deadline. As concrete actions begun to take shape in late 2019 and early 2020, COVID-19 put most efforts on hold. The extent of the pandemic was such that most governments had to put priority on curbing the spread of the virus and save lives. Moreover, COVID-19 added an extra layer of difficulty to activities to localise the SDGs, with ongoing and forthcoming initiatives needing to also address the impact of COVID-19 on localisation efforts.

Aside from the COVID-19 pandemic, 2020 was a pivotal year for the VLR movement. Given the increasing number of local and regional governments taking up the challenge of integrating the VLR process into their SDG governance structure, different United Nations bodies realised the need to provide guidelines specific to local and regional governments. The "Global Guiding Elements for Voluntary Local Reviews," authored by the United Nations Department for Economic and Social Affairs (UNDESA), provided recommendations for the main building blocks of a Voluntary Local Review report, drawing inspiration from UNDESA's own handbook for Voluntary National Reviews (VNRs)²⁰. The "Asia-Pacific Regional Guidelines on Voluntary Local Reviews" that resulted from a joint effort between the United Nations Economic and Social Commission for Asia and the Pacific (UNESCAP) and the Penang Platform for Sustainable Urbanisation²¹, became the first official handbook to guide the VLR process authored by an UN body. United Cities and Local Governments (UCLG), in partnership with the United Nations Human Settlements Programme (UN-Habitat) presented the first volume of their VLR Series, which reviewed available VLRs²². The growth of support mechanisms

for local governments further reinforces their leading role in the localisation of the 2030 Agenda.

2020 was also the first time that VLRs were referenced in the 'Summary by the President of the Economic and Social Council of the high-level political forum on sustainable development convened under the auspices of the Council at its 2020 session' at the 2020 HLPF. In particular, the text noted that "subnational reviews of SDG implementation, also called the Voluntary Local Reviews, were highlighted as useful for increasing local commitment to the SDGs and for integrating the Goals into strategies, budgeting, procurement procedures and other key areas."²³ The document further stressed the importance of including local and regional governments into the VNR process.

The VLR process is characterised by a few guiding principles. The movement commits to leaving no one behind, ensuring a universalisation of goals for cities and nations regardless of disparities between them. Furthermore, the VLR process emphasises multi-stakeholder engagement and evidence-based reporting, thereby highlighting the importance of interfacing directly and meaningfully with people and data. Overall, conducting a VLR invites reconsideration of local policymaking in light of the SDGs, streamlining actions, yielding higher budget efficiency, and identifying gaps and shortcomings in current plans. More importantly, a VLR holds the potential to ensure that LRGs' policies and plans incorporate the voices of citizens, especially those who are most vulnerable and traditionally underrepresented and who tend to be disadvantaged and disenfranchised from traditional spaces of political participation. For a VLR to leave no one behind, it should provide a space to have a conversation with women, racial and sexual minorities, and low-income groups, etc.

In a sense, the VLR process evolves and consolidates some of the cornerstones of Local Agenda 21. This process, which originated at the Rio Summit of 1992, already emphasised the importance of taking a holistic approach to sustainable development that engaged with a wide variety of stakeholders²⁴. However, recent research has shown that Local Agenda 21 fell short in achieving its desired outcomes, due in part to weak political support from local authorities²⁵. It is still too early to evaluate the success of the VLR movement in accelerating sustainable development, but early findings seem to indicate a greater commitment from local authorities, which would go towards solving one of Local Agenda 21's greatest shortcomings.

The challenges posed by 2020 have defined a future where the VLR process is more pertinent than ever, as it holds the power to guide a more just, sustainable, and equitable recovery that truly leaves no citizen behind while simultaneously addressing the climate emergency.

1.2. Methodology of the Study

This report follows a similar methodology to that of the 2020 edition of the "State of the Voluntary Local Reviews Report." It is based on a study of the information presented in the reports produced by cities as part of their VLRs²⁶. This report focuses on the 23 VLRs published in 2020 (figure 1), as identified by the authors. All of them were published in English except for three cases: Chimbote and Nuevo Chimbote, Peru; Stuttgart, Germany; and Wallonia, Belgium. Chimbote and New Chimbote's reports were written in Spanish, Stuttgart's was published in German, and Wallonia's in French. However, Stuttgart also published an abridged version in English summarising the main findings of the German-language report. In contrast to the 2020 edition, this year's study was complemented by semi-structured

interviews with representative staff from selected cities.

As noted in the introduction, 2020 was a pivotal year in the VLR movement with the publication of official guidelines authored by UN bodies. The guidelines presented by both UNDESA and UNESCAP emphasised two main themes as fundamental elements constituting a successful VLR: (1) the creation of a governance structure that supports the VLR process; and (2) the linkages between national and local reviews and related follow-up exercises towards the localisation of the 2030 Agenda. The analytical framework of the present study is structured around these two themes, which are also the subject of extensive discussions by policymakers and scholars alike²⁷. This analysis is complemented by an overview of each VLR report, which identifies the main traits and characteristics of each VLR and serves to give the reader a glimpse of the narratives and methodologies put forward by cities in their journey to localise the 2030 Agenda.

The first analytical theme is the governance structure of the VLR process itself and how this can also influence overall SDG governance in local governments. This is an important issue since VLRs can "help to overcome the often silo approach of local governance"²⁸, thus advancing a more holistic

Figure 1: Map of VLRs presented in 2020



approach to sustainable development as promoted by the SDGs. This holistic approach can take different forms, from increasing multi-stakeholder involvement in the VLR process (thus bringing additional perspectives) to strengthening horizontal coordination within the local government, to name but a few examples.

The second analytical theme is the linkages between the national and local review processes of the 2030 Agenda—namely the integration between VNRs and VLRs. The VNR-VLR integration “hold(s) the potential to bridge the gap between local action and the national and global conversation on sustainable development”²⁹. Given its critical role in accelerating the localisation of the SDGs, this theme was already investigated in the 2020 edition of IGES’ State of the Voluntary Local Reviews series. However, in contrast to last year’s analysis, which explored the similarities in structure between the VLR reports and the UN’s Handbook on VNRs, this report looks for direct in-text references in regard to the coordination efforts between the national and subnational levels of government.

This two-part analysis is then complemented by a summary of the main findings of each VLR report, which are compiled into 23 factsheets available in Annex 1. These factsheets do not intend to provide an in-depth analysis of each VLR report, but should serve as a reference guide for policymakers and other relevant stakeholders who are expected to engage or are engaged with the localisation of the 2030 Agenda. All the information on governance and VNR-VLR linkages contained in the factsheets refers to the information presented on the VLR reports. It was not possible to systematically assess alternative sources of information, nor to reach to all the cities that conducted a VLR in 2020.

One substantial difference from the 2020 edition is that this report includes semi-structured interviews with relevant staff members from selected cities in order to understand the main benefits cities expect to obtain from conducting a VLR. This will help cities pondering whether or not to conduct a VLR to better understand the expected process and outcomes.

Participants were selected to account for the wide diversity of local governments that have conducted a VLR to date, both in terms of population size and regional diversity. The latter aspect was difficult since some regions are overrepresented in terms of the total number of cities producing VLRs. Moreover, although the report focuses on the 2020 group of VLRs, it was considered pertinent to interview cities that conducted

their VLR in previous years to better understand the long-lasting effects of the process. For practical reasons, the selection for interviews was limited to municipal governments. Other forms of sub-national levels of government were excluded from the interview process (but were included in the desk analysis to respond to this emerging trend within the VLR movement).

The selected cities were: Barcelona, Bonn, Bristol, Buenos Aires, Espoo, Ghent, La Paz, Los Angeles, Pittsburgh, São Paulo, Taoyuan, Toyama and Turku. Bristol, Buenos Aires, La Paz and Los Angeles were among the cities conducting a VLR in 2019; Buenos Aires conducted a second VLR in 2020, making the city the only one considered in this study with two editions. The remaining cities presented their first VLR report in 2020. In terms of geographical distribution, six of them are cities in Europe, two in North America, three in the Latin America and the Caribbean region, and two in the Asia³⁰. Due to the emphasis on municipal governments which conducted their VLR in 2020, cities in Europe are more prominent³¹.

The semi-structure interviews aim at exploring in more detail the two analytical themes of this report (governance structure and VNR-VLR linkages). However, researchers follow up with appropriate questions according to the responses from each participant. In the case that interviews were not possible, a questionnaire with written questions was used instead.

2. EMERGING TRENDS: POSITIONING THE VLRs OF 2020

This section aims at identifying the dominant characteristics of the VLR reports presented in 2020. It first describes the general characteristics of the VLRs and their approaches. It then goes on to analyse two prominent and interrelated themes addressed in the VLR reports. First, the emphasis on considering the VLR as a continuous effort and its importance as a tool to recast governance structures. Second, the integration between VNRs and VLRs.

2.1. General Characteristics

There is a wide diversity of local governments among the 2020 group in terms of geographical location, population, level of government, GDP and development stage. The smallest local government was Nuevo Chimbote at 169,321 inhabitants (2017) while the largest was Guangzhou at 15.31 million inhabitants. Five out of the 23 VLRs were presented by regional governments: Basque Country, Spain; State of Hawai'i, the United States of America; State of Pará, Brazil; Government of Wallonia, Belgium; and State of Yucatán, Mexico. For the first time, one VLR was jointly

made by two municipal governments, namely, Chimbote and Nuevo Chimbote in Peru. The majority of the VLRs were conducted by local governments in Europe (9 VLRs), followed by Latin America and the Caribbean region (7 VLRs), Asia (4 VLRs), North America (2 VLRs) and Africa (1 VLR). Buenos Aires and Taipei presented their second consecutive VLR, while the remaining were first-timers.

Most of the VLRs show a common structure and characteristics to those of previous years. Most of the reports present the city and its history, especially in regard to sustainable development. Then, they explore the process to localise the 2030 Agenda and the alignment of ongoing policies with the SDGs; this, in turn, allows to identify policy gaps. Finally, the VLRs review progress towards some or all SDGs. This approach is consistent with that of the 2018 and 2019 groups of VLRs³². It echoes the structure recommended in UNDESA's guidelines for Voluntary Local Reviews, which is chiefly based upon the guidelines for VNRs, the source of inspiration of most VLRs presented before the publication of specific guidelines for local governments in 2020.

Some VLRs, however, depart from the dominant review of individual SDGs and targets. The VLRs of Bonn, Dangjin, Espoo, Hawai'i, Manheim and Yucatán adopt a thematic approach to the review of SDGs. They follow a similar line of action, whereby they first align priority areas of municipal action to relevant SDGs and then select and review pertinent indicators relevant to each theme (figure 2).



Figure 2: Characteristic of VLRs adopting a thematic approach.

Bonn

Bonn presents six areas of municipal action, such as mobility or climate and energy, linking them to the SDGs; for instance, "Mobility" is connected to targets of SDGs 3, 8, 9, 11 and 12.

Dangjin

Dangjin groups the SDGs into four categories, such as "Welfare and Education" which encompasses SDGs 1, 3, 4 and 11. Dangjin's indicators for each SDG were evaluated by citizens groups in terms of their contribution to achieve the SDGs, as well as difficulty and adequacy.

Espoo

Espoo has structured the review process around three overarching themes—"leave no one behind," "let's do it together," and "accelerate action"—each of which is subdivided into different sub-themes encompassing concrete strategies and actions.

Hawai'i

Hawai'i groups the SDGs into six major areas. For example, "Clean Energy" includes actions contributing to SDGs 1, 7, 10, 13 and 17. Moreover, instead of presenting its VLR as a report, Hawai'i has launched an online hub that includes an open data dashboard³³.

Mannheim

Mannheim connects the SDGs to the seven strategic goals in the "Mannheim 2030 Mission Statement." Hence, its strategic goal 1, "Mannheim guarantees educational equality and works to prevent poverty. The social and cultural integration of all Mannheim residents is guaranteed," is connected to SDGs 1, 4, 8 and 11.

Yucatán

Yucatán divided the SDGs into two categories in their analysis: "Accelerating SDGs" and "Complementary SDGs." The former category refers to priority SDGs with the greatest impact and level of integration with other SDGs. In the case of Yucatán, these are SDGs 2, 3, 8, and 16. The remaining SDGs were classed as "Complementary SDGs" and these complement the priority goals.

São Paulo's first VLR works as the first step of a longer process. The VLR focuses on localising the 2030 Agenda and aligning its goals and targets with the city's policies. It classifies the different initiatives for sustainable development across five dimensions: (1) institutional dimension; (2) environmental dimension; (3) economic dimension; (4) social dimension; and (5) initiatives for fighting COVID-19. This exercise helps also to operationalise the 2030 Agenda in order to facilitate subsequent initiatives to accelerate localisation. The city's second VLR, which is currently under development, will focus on monitoring.

There is a growing number of VLRs reviewing the 17 SDGs (table 1), with 14 out of 22 VLRs analysing every global goal. By comparison, none of the VLRs presented in 2018 reviewed the 17 SDGs, while only 6

out of 21 VLRs did so in 2019³⁴. This corresponds also to the focus of the 2020 HLPF, which recommended the review of every SDG; in 2018 and 2019, many of the VLRs favoured the SDGs prioritised by the HLPF. Nevertheless, this approach suggests that cities are increasingly taking holistic action to localise the 2030 Agenda by considering all SDGs in their own review process, rather than singling out particular goals. Furthermore, COVID-19 has reaffirmed the importance of taking a holistic stance to sustainable development to increase society's resilience to external threats.

It also indicates a growing preference to utilise the SDGs to reimagine governance structures and break the silo approach still dominant in many local governments, as it will be further elaborated in following sections. When looking to individual Goals,

Name	Level of Government	Region	SDGs															Total
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
HLPF 2020 ³⁵			●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17
Accra	Municipal	Africa	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17
Barcelona	Municipal	Europe	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17
Basque Country	Regional	Europe	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17
Bonn	Municipal	Europe	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17
Buenos Aires	Municipal	LAC		●	●	●										●		6
Chimbote & Nuevo Chimbote	Municipal	LAC										●						1
Dangjin	Municipal	Asia	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17
Espoo	Municipal	Europe	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17
Ghent	Municipal	Europe	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17
Guangzhou	Municipal	Asia					●			●								5 ³⁶
Hawai'i	Regional	North America	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17
Mannheim	Municipal	Europe	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17
Montevideo	Municipal	LAC					●	●			●	●						4
Niterói	Municipal	LAC			●	●						●						3
Pará	Regional	LAC																0
Pittsburgh	Municipal	North America	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17
São Paulo	Municipal	LAC																0
Stuttgart	Municipal	Europe	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17
Taipei City	Municipal	Asia			●	●	●	●	●	●	●	●	●	●	●	●	●	11
Taoyuan	Municipal	Asia	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17
Turku	Municipal	Europe	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17
Wallonia	Regional	Europe	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17
Yucatán	Regional	LAC	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17
TOTAL	-	-	15	15	18	19	18	18	16	16	17	16	21	16	17	18	16	-

Table 1: Analysed VLRs and their reviewed SDGs. Source: compiled by the authors based on VLR reports.

SDG 11 (Sustainable Cities and Communities) is the most reviewed SDG, with 21 VLRs addressing it. It is followed by SDG 4 (Quality Education) with 19 counts. In third place are SDG 3 (Good Health and Well-being), SDG 5 (Gender Equality), SDG 6 (Clean Water and Sanitation) and SDG 14 (Life Below Water) each of them reviewed in 18 VLRs. Nevertheless, given the great diversity of approaches to the VLR process, some cities emphasise the localisation and policy alignment aspects in their first VLR before conducting an exhaustive review of indicators.

2.2. Emphasising Process and Optimising Governance Structures

A defining trait of the 2020 group is the special importance given to understanding the VLR as a process rather than as a one-time exercise resulting in the production of a report. This is evidenced by two dominant themes. First, the majority of reports highlight that the current VLR, the first by their city, is the initial step of a longer journey to deliver the 2030 Agenda locally. When reviewing goals and targets, it is stressed that the VLR works as a baseline study to effectively monitor progress towards the localisation of the SDGs. In line with this, the reports also note the role of the VLR process in supporting evidence-based decision-making. Second, the emphasis on adopting an all-encompassing standpoint integrating the three dimensions of sustainable development—economic, social and environmental—that considers synergies and trade-offs between different policy strategies to achieve all the SDGs.

Most of the examined reports point to the 2020 VLR as being an initial stage rather than a one-time exercise. This works across several dimensions. One key component is to reflect what the 2030 Agenda means for local governments within their own context. The powers and competences of regional and municipal governments differ greatly from one country to another. Moreover, among the 17 goals, 169 targets, and 232 indicators of the 2030 Agenda are many that are not relevant to subnational levels of governments—probably due to the SDGs' initial conceptualisation to specifically guide sustainable development at the national level.

For many VLRs, the current review process is considered to be the benchmark against which progress is measured in the future. This in turn will result in a continuous VLR process with different reports of varying focus. For example, Barcelona notes

that from its first VLR onwards, the city will continue monitoring and reporting on the progress towards the localisation of the SDGs. This endeavour will be based on the indicators developed in the 2020 edition, but it might result in identifying additional indicators "with the capacity for enriching and fine tuning the analysis of each SDG target"³⁷.

In many cases, the assessment of SDG indicators looks back to historical data series to better portray not only the local government's current standing, but also the trajectory of such indicators. Bonn proposes a traffic light system to better understand the trajectory of the city in regard to the themes that are grouping the SDGs. The city's VLR grouped the SDGs into 6 themes representing the city's strategic priorities. They are: 1) Mobility; 2) Climate and Energy; 3) Natural Resources and the Environment; 4) Labour and Business; 5) Social Participation and Gender; and 6) Global Responsibility and One World. The VLR then presents pertinent statistics, indicators, and developments for each theme. Each indicator is assessed according to whether it has improved, stagnated, worsened.

The 2020 group strives to make use of the VLR to advance horizontal coordination across units of government. In considering the 17 SDGs, cities are confronted with their own strategic planning documents and policies. The VLR process, and the required alignment between local plans and targets, encourages the discovery of cross-departmental synergies. This aspect permeates through all the different stages of the review process, from the initial work to the policy alignment and the review of selected indicators. In this regard, Stuttgart's report notes that the "selection and analysis of indicators are complex processes which require detailed knowledge from all specialist departments and knowledge of cross-sectoral correlations"³⁸. The VLR process, thus, promotes an active dialogue within the government.

This gradual shift towards process and action increasingly positions the VLR as a mechanism to foster the engagement of citizens, to review efforts towards the localisation of the 2030 Agenda, to formulate evidence-based policies and to engage in a dialogue within the local government and with other cities, on how to better advance sustainable development³⁹. Thus, the VLR becomes a powerful tool that local governments can apply to rethink and optimise their policymaking process. As the institutionalisation of the SDGs in local policymaking through the VLR process moves forward, local governments will organically infuse different dimensions of their operations, from budget allocation to devising new strategies, with a more holistic

perspective on sustainable development. More importantly, the holistic and integrative approach of VLRs might position them as an ideal instrument for local policymaking to support responses to complex issues, such as planning for a post-COVID-19 world or fighting climate change.

2.3. The National and Local Nexus: VNR-VLR Integration

VNR-VLR integration is one of the most critical discussion topics in current international dialogues on VLR. UNESCAP's 2020 Asia-Pacific Regional Guidelines on VLRs serve a useful primer to understand VNR-VLR integration. These guidelines contain an instructive chapter on the integration of VNRs and VLRs which addresses the importance of integration, regional examples and best practices from top-down and bottom-up perspectives⁴⁰. It highlights three concrete actions that both local and national governments should consider in their integration efforts: (1) "set up a national mechanism to support and consolidate the VLRs; (2) "design and communicate the VNR timetable to allow (local governments) to submit VLRs that actually inform the VNRs; and (3) "design the VNRs and VLRs as an interconnected stakeholder engagement mechanism"⁴¹. Therefore, a strong case is made for the necessity of operationalising the integration between multiple levels of government, in order to ensure that policies are achievable, scalable, and consistent with the ambitions of the 2030 Agenda.

As a new frontier in both the VNR and the VLR processes, this represents additional challenges for national and subnational levels of government. The State of the Voluntary Local Reviews 2020 report already emphasised the UN's own characterisation of VNRs as "most meaningful when they involve an inclusive, participatory, transparent and thorough review process at the national and sub-national levels"⁴². This implies the necessity of multi-level collaboration at different levels of government. Building on this premise, VNR-VLR integration leads to the actions and voices from local governments being reflected in the VNR, thus increasing their level of participation.

Similarly, in the State of the Voluntary Local Reviews 2020, the VNR was described as a potential bridging tool to ease vertical collaboration between different levels of government, as the VNR framework can be applied and translated into the local context to aid the development of more tailored local reviews. This

collaboration can take many forms, and indeed there are various examples in this year's group. In the case of Yucatán, the Mexican VNR served as a guide for the development of its Voluntary Subnational Review⁴³. Another form of collaboration (and support) is by sharing personnel and resources; Accra, for example, received support from the national SDG focal person from the National Development Planning Commission (NDPC) and the Ghana Statistical Service (GSS) in the course of developing their VLR. The experiences of the Finnish cities of Espoo and Turku were included in Finland's 2020 VNR. In Brazil, the national government provided a national indicators system that was followed by the city of São Paulo; such standardised approaches can facilitate future integration between a country's VLRs and its future VNR.

When further thinking about this topic, it is necessary to consider what the VNR-VLR integration can add to the VLR movement, rather than detract from its premise. At first glance, the idea of integration with the national project appears contradictory. Cities adapt the SDGs, which were first elaborated for national-level use, to their local context. To reintegrate into the VNR might seem to contradict the VLR process. However, integration in this sense does not assume the city is reabsorbed into the national framework. Instead, VNR-VLR integration could work to provide the city with resources needed to achieve local goals. In some cases, and depending on the governance structure of each country and the level of funding available to cities, VNR-VLR integration may also entail the transfer of funding to help ensure policy coherence as well as to trigger innovative responses to the SDGs. Without guarantees of funding, local governments may be reluctant to plan aspirational and ambitious actions when conducting their VLR. Not only finance but also other resources might serve in identifying and addressing capacity gaps, providing capacity-building workshops for local staff and creating frameworks to facilitate partnerships between different levels of government.

A partnership between city and nation can also elevate awareness of the city's efforts, which in turn, can enrich the VNR process with on-the-ground data and initiatives. In this regard, it is important to facilitate communication and policy coordination between national and local levels of government to enhance implementation of the SDGs beyond the VNR and VLR processes. Countries can also highlight and commemorate the efforts of cities. The "model city" concept, explored in Japan's SDGs Future City Programme, not only helps to showcase (and incentivise replication) of good practices to localise the

SDGs, but also provides funding to a selected group of cities to finance their initiatives, as detailed below.

However, VNR-VLR integration is a “frontier issue”⁴⁴, and the full extent of possible collaboration between different reviews and institutionalising bodies has not yet been explored. While there are promising examples of cooperation between countries and cities, there is limited evidence of significant, long-lasting integration between VNRs and VLRs in the 2020 group. The majority of the reviewed VLRs did not reference the VNR process. There can be many reasons for this. For example, the VLR is a difficult process in itself, which requires coordination among many different municipal departments. Therefore, reaching out to higher levels of government adds an extra layer of complexity. Notwithstanding the possible explanations, this topic needs to be further explored.

Although VNR-VLR integration is a relatively new concept for the global SDG community, there have been promising first steps in this realm. Highlighted below are two relevant case studies, featuring two countries that have developed strategies to better integrate the local and the national in their long-term SDG planning. Japan’s SDGs Future City programme is an example of top-down encouragement of model cities, while Finland shows a bottom-up approach in which the VNR and VLR can be integrated by way of personnel, resources, and multi-city workshops.

2.3.1. A View from Japan: SDGs Future City Programme

The SDGs Future City programme is one of the key initiatives to encourage and support local governments to implement and achieve the SDGs at the local level. This can contribute to solving socio-economic problem associated with population decline and shrinking economy, which are common sustainability issues at the local level. The programme was launched in 2018, based on the success of two preceding programmes, namely Eco-Model Cities initiative and the FutureCities initiative in supporting frontrunner cities to address local sustainability issues, sharing best practices and encourage more cities to follow the frontrunners.

Under the programme, national governments send out an open call for proposals on SDGs actions from cities. They then select leading proposals and provide support for implementation such as through knowledge support. Some of the selected proposals are financially supported by national governments.

Between 2018 to 2020, 93 proposals from 94 local and regional governments⁴⁵ were selected as SDGs Future Cities, and 30 of them received national subsidies as SDGs Model Projects. The type and the population size of the selected cities varies (e.g. from 1,500 (Nishiawakura Village) to about 3 million (Yokohama City)). In the proposal for the SDGs Future City Plan, local and regional governments are requested to provide substantial information on how they plan to address local issues through the lens of the SDGs for three years after they become an SDGs Future City. Focus is not only on their vision for 2030 and priority SDGs; rather, cities must also provide a wide range of information in the proposals, including key performance indicators, plans to integrate the SDGs into other policies and plans, governance structure to promote the SDGs within city administration, ways to measure stakeholder engagements, and integration of the proposed activities with economic, social and environmental aspects. After being selected as a SDGs Future City, these elements serve to monitor and report on the progress. Moreover, the Committee on Evaluation and Investigation of the Progress of Local Government SDG Promotion under the Cabinet Office provides a List of SDG Local Indicators for Overcoming Population Decline and Vitalising Local Economy (Tentative Edition) as a reference for cities to set their targets.

From the viewpoint of VLRs, the reporting and evaluation framework of the SDGs Future City programme is very important. Selected cities need to submit an annual self-evaluation report following a format provided by the national government. This is then evaluated by a group of experts set up under the secretariat of the programme. The expert group provides necessary advice and guidance to cities so that they can make improvements to their actions through the evaluation process. The self-evaluation reports with expert comments are freely available to the public from the SDGs Future City programme’s website⁴⁶. The self-evaluation report is short and concise but contains key elements of SDG implementation in line with the voluntary common reporting guidelines for VNR, such as integration of economic, social and environmental dimensions, institutional mechanisms, and means of implementation. The report also includes progress made on the SDGs and their targets. These are however limited to ones selected by each local government. In this regard, the self-evaluation reports submitted by SDGs Future Cities are taken as a simple, short version of the VLR, and can be the basis for preparing a full VLR.

In the "Comprehensive Strategy for Overcoming Population Decline and Vitalising Local Economy (2020 revision)," the Government of Japan⁴⁷ has set a goal of increasing the percentage of municipalities working on the SDGs from 13.5% in 2019 to 60% by 2020 and increase the cumulative number of SDGs Future Cities from 93 in 2020 to 210 by 2024⁴⁸. In line with the national policy to facilitate localisation of the SDGs through the SDGs Future City programme, more cities are expected to integrate these global goals into their policies and monitor their progress using the common format. Thus it is hoped that cities can learn from each other for their mutual benefit.

2.3.2. A View from Finland: Integrating Cities into VNRs

Achieving the SDGs will require cooperation at multiple levels of government, as well as policy implementation that is able to scale up interventions and transcend municipal boundaries. In the context of this ambition to multiply, accelerate and grow localisation efforts, the integration of VLRs and VNRs is becoming increasingly relevant as a necessary step. Discussion of this integration has been incorporated into several of 2020's most prominent VLR guidelines and has also made its way into workshops and reports. Thus, in developing this year's State of the VLR, particular attention was paid to VNR-VLR integration in our conversations with city representatives.

Here, Finland is discussed as an important case study in VNR-VLR integration. Finland has been successful in marshalling resources and governmental support to produce not only three VLRs, but also to foment strong relationships between national and local teams. In the course of our conversation with representatives from two Finnish cities, it became clear that the Finnish government moved to prioritise local voices in the development of its VNR, built collaborative networks between the federal level and the local level, and took every opportunity to emphasise and elevate municipal participation at high-level events.

Finland's 2020 Voluntary National Review, the country's second VNR, addresses "the main achievements, key changes, existing challenges and emerging issues, as well as lessons learned between 2016 and 2020 in Finland"⁴⁹. Finland's 2020 VNR is a comprehensive document, consisting of nine chapters that cover the 17 SDGs and their 169 targets. In the spirit of the 2020 HLPF theme, this VNR also draws attention to accelerating progress and achieving transformation, as well as setting out new ideas for

innovative stakeholder engagement. Finland's VNR is notable for its discussion of some of the finer-grained issues that come with constructing a review of this scale, including data disaggregation, international externalities, and the policy implementation of the Agenda 2030 in different national frameworks.

Importantly, Finland's 2020 VNR makes use of insights from its cities and their experiences. The Finnish VNR contains two case studies that directly address Espoo and Turku, and also engages with the measuring of local progress via the "MayorsIndicators" tool⁵⁰, developed for municipal public servants.

Conversations were held with representatives from Turku and Espoo, two Finnish cities. Espoo, located on the Gulf of Finland's northern shore, borders the Finnish capital of Helsinki and is the second most populous city in Finland. Turku, a historic Finnish city, is in southwestern Finland and is famous for being the oldest city in the country. Both these cities developed VLRs for the first time in 2020, joining Helsinki's 2019 report in the canon of Finnish VLRs.

Notably, Finland succeeds at cultivating the "human" element, which is at the heart of sustainable development. Representatives from the national government worked with Espoo and Turku to coordinate a full day workshop focused on their VLRs, allowing the cities to learn from the Finnish VNR experience. Additionally, Espoo and Turku were able to share their experiences at the 2020 HLPF as part of Finland's VNR presentation. The input from cities was prioritised in these meetings, and city-level team members were able to take on significant roles during these high-level sessions. As a result, Finland has been able to build a network of likeminded sustainable development professionals across multiple cities and multiple levels of government. Finland has shown that the key to successful integration is to elevate local experiences to the national level, and to share national learnings with different cities. The relationship between the VNR and VLR, in this way, is not one-sided, or excessively hierarchical, but mutually beneficial to all parties.

3. THE IMPACT OF COVID-19

In his remarks to the Security Council Open Meeting on 17 February 2021, Antonio Guterres, UN Secretary-General observed that "COVID-19 continues its merciless march across the world – upending lives, destroying economies and undermining the Sustainable Development Goals"⁵¹. As of April 2021, a little more than a year after being declared a global pandemic by the World Health Organisation (WHO)⁵², there have been almost 138 million confirmed positive cases and almost 3 million lives lost⁵³ to the virus.

COVID-19 has affected all different aspects of urban life. To curb the spread of infections and to reduce the pressure on health systems due to the ever-growing number of patients with severe symptoms, governments all over the world have asked people to stay at home, practice social distancing, and restrict their movements. Everyday activities, from commuting to work using public transport, to dining out or going to the cinema, theatre or museum, suddenly stopped.

While some people could work from home, many other businesses had to close, some temporarily and others permanently⁵⁴.

The stay-at-home orders have resulted in some temporary environmental improvements such as in air and water quality⁵⁵. However, they also had negative impacts on many other socioeconomic parameters, exacerbating existing inequalities and disproportionately affecting traditionally vulnerable social groups. The adverse implications include aspects as diverse as "city tax revenues, citizens' income, tourism and hospitality, small- and medium-sized businesses, urban food supply chain, and migrant workers"⁵⁶ to name but a few. For example, places with a less diversified economic base have been overexposed to the dangers of disrupting urban economies and movement restrictions, and this has been more significant for cities that rely heavily in tourism⁵⁷. Cities also need to confront the challenge of managing increased medical waste and single-use plastic waste. Moreover, as a side effect, stay-at-home orders and the uncertainty surrounding the pandemic have provoked emotional distress, worsening mental health conditions⁵⁸.



COVID-19 has left an indelible impact upon the entire world, and the process to achieve the 2030 Agenda has been no exception. The overreaching character of this pandemic poses a threat to achieving all the SDGs. While it has halted, and even regressed⁵⁹, progress towards many different targets, repercussions can decelerate localisation efforts in the coming years. For instance, the strain on public finances due to COVID-19 might limit the resources governments have towards the localisation of the SDGs, particularly in low and middle-income countries⁶⁰.

As the UN puts it "this is much more than a health crisis. It is a human crisis. The coronavirus disease (COVID-19) is attacking societies at their core"⁶¹. Ultimately, the COVID-19 pandemic has reminded the world of the fragility of the social, economic, and environmental systems upon which human life is structured. This is even more prominent for cities, which have borne as much as 95% of the reported COVID-19 cases⁶². The need to rethink cities is more urgent than ever. They will need to be resilient not only to climate change, but also to future pandemics and other unforeseeable events. The redesign of cities needs to cut across all different sectors, from the provision of basic public services (including health and education) to food systems, public transport, access to green spaces, gender and socioeconomic equality, and the relationship between human and natural systems among many others.

In this regard, all levels of government, from the global community to nation states and regional and local governments, are calling for a greener and more sustainable recovery⁶³. In building back better, stimulus packages have prominently featured climate action as a way to simultaneously address the current climate emergency and the socioeconomic aftermath of the pandemic, with local governments being at the forefront of such efforts. For instance, the C40 has estimated that a green and just recovery can yield "over 50 million good, sustainable jobs by 2025"⁶⁴ for cities part of the C40 network.

The SDGs provide a useful framework to structure strategies for building back better that leaves no one behind⁶⁵. Their holistic standpoint, cutting across social, economic and environmental issues can help to envision recovery roadmaps at different scales, from the global, to national or local. For local governments, VLRs hold the potential to help articulating green and just responses. At their core, VLRs encourage cities to align their policies with the 2030 Agenda, subsequently identifying gaps and aspects for improvements. Local governments can also refer to their VLRs to make informed decisions on effective

funding allocation and to find synergies among different strategies that can help advance several targets at once while alleviating the added stressors consequential to COVID-19. An additional benefit is that a VLR is also a communication tool to share successful experiences in coping with COVID-19.

In 2020, many cities had dedicated sections on COVID-19 in their VLRs, or wove the impact of the virus into their description of the goals. Most VLRs presented in 2020 has already conducted field work and data analysis before the impact of COVID-19 could be reflected in statistical data. Therefore, these VLRs become a baseline against which to assess the impact of COVID-19 on localisation efforts, and to contrast the sustainability and effectiveness of recovery initiatives.

Figure 3 briefly summarises the information included in VLR reports regarding COVID-19. This reveals the diverse approaches adopted by cities to integrate the effects of the pandemic into their review processes. While some cities assessed the impacts on concrete SDGs, others showcased initiatives implemented to address emerging challenges from a sustainable standpoint. In places with strict lockdowns, COVID-19 unfortunately complicated the VLR process itself, limiting awareness-raising initiatives or stakeholder engagement workshops. Overall, the 2020 group of VLRs showcase the huge commitment by local governments in advancing the 2030 Agenda, even in the most adverse circumstances.

Figure 3: The posture of VLR reports in regard to COVID-19

Barcelona: COVID-19 is explicitly mentioned in Barcelona's analysis of SDGs 1, 3, 4, 8, 11 and 16. Barcelona's VLR includes a dedicated chapter on the impact of the pandemic titled "The 2030 Agenda in the era of COVID-19: Impact and reactions," which covers the challenges that the pandemic posed to the development of the VLR and Barcelona's Recuperation Plan.

Basque Country: The VLR includes concrete actions for pertinent SDGs that were taken in response to the COVID-19 pandemic.

Buenos Aires: The VLR includes concrete actions for pertinent SDGs that were taken in response to the COVID-19 pandemic.

Espoo: Espoo mentions COVID-19 in the mayor's foreword and in the description of the VLR methodology, noting in particular that the pandemic affected the city's workshops and its stakeholder engagement process.

Ghent: Ghent mentions COVID-19 in connection with SDG 11, chiefly describing the pandemic's impact on the cultural sector and vulnerable communities. Ghent also discusses different initiatives and forms of support aimed at rebuilding post-crisis.

Guangzhou: COVID-19 is mentioned in connection with a case study relevant to SDG 9. Guangzhou also mentions the pandemic in the final section of the VLR, titled "Outlook."

Hawai'i: Hawai'i references COVID-19 multiple times and integrates the challenges of the pandemic into its discussion of the SDGs. The VLR also mentions COVID-19 in the context of rebuilding via green growth.

Montevideo: Montevideo emphasises the impact of COVID-19 on all the SDGs. The VLR includes some of the measures implemented by the city, such as the provision of subsidies to people in danger of eviction, or special measures to support homeless people.

Pará: The State of Pará indicates that the VLR can help cities to better prepare for future challenges, such as COVID-19, while also helping to share experiences and effective measures with others.

Pittsburgh: Pittsburgh highlights the disruption caused by COVID-19 on the city's normal operations. The VLR further assesses the impact of COVID-19 on SDGs 1, 2, 3, 8, 10 and 12. In some cases this is linked to opportunities for future improvement, such as helping to rethink consumption patterns.

São Paulo: São Paulo's VLR has a section dedicated to explaining some of the initiatives implemented for fighting COVID-19, ranging from healthcare systems to measures to support indigenous population or education among many others.

Taipei: Taipei's VLR includes a section reflecting on the impact of COVID-19 across all SDGs and some of the strategies implemented by the city to minimise the negative impacts on sustainable development.

Yucatán: Yucatán makes multiple references to COVID-19 throughout its VLR. Special sections dedicated to COVID-19 are included in the introduction and fifth and sixth chapters ("Results" and "Present and future of the 2030 Agenda"). The impact of COVID-19 is also mentioned in connection with the SDGs.

4. VOICES FROM LOCAL GOVERNMENTS: THE VALUE OF VLRs

This section articulates the main themes that emerged during the interviews with different cities that presented a VLR in 2020. The interviews resulted in four key messages:

- The VLR as a process rather than a report.
- The VLR as a tool to foster self-reflection.
- The VLR as a tool to encourage evidence-based policymaking.
- The VLR as a way for cities to be part of the global conversation on sustainable development.

One of the most common conclusions that stemmed from the interviews was the importance of focusing on the process rather than the final product itself, namely the VLR report. As conversations with local governments revealed, when fully realised, the VLR is an opportunity to take stock of a city's current state and to benchmark progress. It serves to discuss these realities in an interdisciplinary, holistic way among a diverse body of stakeholders. For many, the VLR process also helps the city to be more accountable to

citizens. This advances the understanding of the VLR as a multimodal process. As such, it requires cities to engage with residents, create surveying tools, manage existing databases, extract and organise meaningful information, create accessible data-driven stories, synthesise complex findings, and develop aspirational plans for the future of their community. It is in this exercise that the VLR most clearly reveals its potential to support local government's SDG governance structures, bringing into perspective different activities to advance sustainable development, existing partnerships, and areas in need of further improvement.

The interviewees remarked that a VLR is a chance to look inward into the vast ecosystem of a contemporary city and to get to know the people who inhabit it. At its heart, the VLR is concerned with stakeholder engagement. Although the VLR can be useful for eliciting inputs from a wide variety of stakeholders, it is important to keep in mind that this might also slow down the process and reduce efficiency. Local governments need to consider how to create a more participatory and inclusive approach to decision-making while balancing the trade-offs between meaningful engagement and quick progress.

An important theme was that the process of developing a VLR can be an impetus for cities to create new surveying technologies and data showcases; in



the case of several cities and regions, such as Ghent, the VLR is attached to a digital platform that ensures city-level data is accessible, transparent and open-source. Additionally, the VLR can strengthen connections between a city's administrative units, and build relationships between compatible public programmes. The "17 rooms" exercise, which featured prominently in Pittsburgh's development of the VLR, requires city officials from different departments to come together to discuss their work in connection with the SDGs and the VLR, and is one particularly successful strategy to effectively network within city administration. Networking in this way can help cities streamline policymaking and coordinate better internally, increasing ownership of the goals among government staff.

In line with this, cities also noted the challenge posed by data collection. In many cases, there is no available data at the local level for certain indicators. In others, data is collected every several years and can date back quite a few years (thus not reflecting the current situation). However, cities showed great creativity in overcoming this challenge. The process to localise the SDGs can serve also to review available data, therefore, ensuring that the indicator can be monitored. However, if data is not available, cities can devise other ways to overcome this issue, either conducting additional surveys or carrying out workshops with citizens.

Another prominent theme was that, by conducting a VLR, opportunities emerged to take part in the important global conversation on sustainable development. Local governments see this as a doorway into the conversation on how to improve efforts to achieve the SDGs vis-à-vis higher levels of government. The shared language represented by the SDGs makes it possible for different cities to network, share best practices and learn from each other. Many cities made use of international city networks focusing on local sustainable development or collaborative groups that showcased the activities of city mayors. In the case of La Paz, the VLR helped to reinforce existing partnerships with international networks of local governments (as well as creating new ones) to find support to accelerate localisation efforts.

Among the challenges noted throughout the interviews was the integration between VNRs and VLRs. This issue has been discussed in more detail in section 2.3. In our interviews, while cities commended the growing support from national governments in their localisation efforts, there seems that there is still little evidence showing a pragmatic integration between national and local levels. Both Espoo and

Turku noted successful collaboration with Finland's central government, which led to the inclusion of their VLRs in the country's 2020 VNR. However, there were no other examples of this in our interviews. Achieving integration with national-level frameworks will also require further coordination and willingness on the part of multiple parties. Data availability and data aggregation are also an issue for many cities. São Paulo noted national level frameworks that facilitate the creation of local indicators, as one step towards facilitating the national-local integration. However, cities continue to show their creativity in meeting these challenges.

Our conversations with relevant staff also revealed important insights that can be useful for cities considering embarking on their VLR journey. It is true that for newcomers, initiating a review of the city's operations and goals can be daunting. Because the VLR is a significant process, it is necessary to achieve buy-in from the city administration and its residents; indeed, the most compelling reviews often result from close collaboration with as many different departments as possible. Additionally, strong leadership, particularly from the mayor and administrative heads, was a common denominator in positive VLR experiences. But by emphasising the journey rather than the end goal, the VLR process can be edifying at every step of the way.

When looking into the process, it is useful to remember that every city is different and not all have the same needs. The open-ended, freeform nature of the VLR allows each local administration to tailor the review to its own circumstances. This has resulted in a diverse and varied group of reports, which nonetheless, are all underpinned by the common framework of the SDGs.

Finally, a key recommendation from surveyed cities is to remember the SDGs ethos of leaving no one behind. To make the VLR process meaningful, it is paramount to create appropriate spaces for citizens' engagement and participation. As can be seen in the case of Bristol, this is a long-term process. The number of institutions, private enterprises and civil groups involved in the city's localisation work has grown throughout the years.

All interviewed cities encouraged others to take up the VLR challenge. Conducting a VLR can help to lay the foundations for long-lasting change and a network of enthusiastic partners to support and accelerate meaningful transformations.

A message from...

... Barcelona

A VLR allows cities to gain a broader perspective of the challenges ahead as well as of the resources available to overcome them. It helps to optimise horizontal cooperation across departments while fostering a sense of purpose for people working in different areas of government by connecting individual efforts to a greater objective.

... Bonn

Through a VLR, local governments can obtain a clearer insight on where they stand in regard to sustainable development, therefore providing a good assessment to foster a more productive discussion and justification to advance new measures. A VLR also helps local governments to realise of their many good qualities and the aspects needing improvement.

... Bristol

The leave no one behind element of the SDGs provides an opportunity to engage with the city's multiple communities, raising their profile and listening to their voices. The VLR provides a platform for them to speak, thereby better representing the diverse voices in the city, while also opening a space for them to demonstrate their work on the SDGs.

... Buenos Aires

The VLR process helps to decide the city we want, and in turn, to set a concrete vision. The SDGs help as well to mark the path to follow. Through the different indicators and their monitoring, the VLR also contributes towards showcasing how the city advances while making the local government more accountable to citizens.

... Espoo

A VLR is an attitude on how to approach work on sustainable development, helping cities to be more active in this field while also opening opportunities for peer-learning and networking. A VLR is more useful when it is made to serve the city following the city's internal sustainable development needs and turning the focus into learning rather than simply reporting.

... Ghent

A VLR is a way of thinking. Therefore, cities have to be careful of not making a VLR the end goal but rather a tool. A VLR holds the power to tell stories, which are often a stronger communication tool than statistic reports. Through authentic stories you can communicate more effectively to both, the local and the global community. VLR's touches minds as well as hearts.

... La Paz

The SDGs, both through its indicators and its applied methodologies, have allowed to advance the internal monitoring and the effectiveness of public local policies while at the same time, becoming a compass setting out municipal planning towards 2030.

... Los Angeles

The goal is not just to produce a report and launch it at HLPF. Rather, an effective VLR brings deeper benefits to the city. The real benefit of a VLR comes from the process rather than the product itself. It is in the process—the process of engaging with external partners, of identifying policy gaps, of learning about your city and from others—where the VLR is most useful to cities.

... Pittsburgh

VLRs are a way to benchmark progress not only towards the SDGs but also towards other municipal sustainable development frameworks in place in the city. Therefore, the VLR offers an intersectional opportunity, becoming a tool to know where we stand in our resilience journey and how to shape operations to better continue this work.

... São Paulo

The VLR's and the localizing SDG process holds the potential to integrate the existing instruments and push them to go further. Through our Municipal Committee for Sustainable Development, with a deliberative nature, not only an advisory one, we also step forward in the dialogue around the 2030 Agenda, and consolidate a channel of dialogue between civil society organizations, academia, the private sector and public servants, ensuring greater transparency and participation in decision-making.

... Taoyuan

We hope to utilize the published VLR as a communication channel with local communities. Besides promoting Taoyuan City Government's dedication to sustainable development to citizens, enterprises, schools, media, and other stakeholders, the VLR report can also cultivate the concept of sustainability in citizens' hearts.

... Turku

The VLR is a tool to enhance cross-sectoral collaboration and to better understand where the city stands. Since the VLR is a new framework, it requires a lot of work. In return, it offers a great lens for the city to put into perspective how the work being done relates to the SDGs, helping to realise and communicate how its actions add up towards achieving common goals.

5. CONCLUSION AND WAY FORWARD

This report presents an assessment of the 20 Voluntary Local Reviews published in 2020, contextualising them in light of ongoing dialogues by the global SDG community and in consideration of the COVID-19 pandemic. The report analyses the VLRs across two themes: the governance structures supporting the VLR process and the integration between national (VNR) and local (VLR) review processes. The analysis highlights the progressive move of the VLR process from an instrument to report progress towards attaining the 2030 Agenda, to a governance instrument that facilitates horizontal and vertical integration while opening avenues to envision alternative futures.

5.1. Looking back: three years of VLRs

In 2018, four pioneer cities presented the first ever Voluntary Local Reviews at the HLPF held in New York. The VLR was not part of the review and follow-up architecture of the 2030 Agenda for Sustainable Development, which had reserved this task for national governments. However, to show their commitment to localising the 2030 Agenda, the municipalities of Kitakyushu, New York, Shimokawa and Toyama decided to conduct their own review of progress towards the SDGs. This spontaneous movement opened a space for local and regional governments to participate in the global conversation on how to achieve a sustainable future. A total of 21 local governments presented a VLR in 2019⁶⁶ (figure 4), expanding the scope and reach of the VLR concept itself. The growing demand of cities to be part of the official review and follow-up process resulted in the publication of official UN-made guidelines for VLRs in 2020, as was illustrated in the introduction of this report.

A key question to understand any new tool—whether a technology, a policy framework, or a scientific discovery—is to ask: what existing problems is it solving? The challenges facing local governments have increased in complexity and cannot be tackled by one single department. At the same time, in many countries, cities are responsible for delivering a larger share of public services, and thus they need to rethink how to better allocate funds. While there is increasing access to data, there needs to be a framework to

organise and structure that data, so it becomes usable. Moreover, there is a fast-rising desire by citizens to be part of the conversation on how to manage cities. The VLR process can help to address all these challenges. A VLR can create a participatory space for the different departments of the local administration as well as for citizens. The VLR also optimises governance processes in conjunction with a coherent monitoring framework to measure progress towards achieving a desired future.

Notwithstanding all the challenging events that have marked 2020, local governments have continued their active engagement in the localisation of the 2030 Agenda and the voluntary review of progress. 2020 witnessed the publication of 23 new VLR reports. We have seen that the VLRs have grown in complexity, reviewing a larger number of goals and being more ambitious in their efforts to align local policymaking to the SDGs. Some of the VLRs published in 2020 are also showing alternative approaches to the now traditional review of individual goals. Instead, some reviews are localising the SDGs using overarching themes that correspond to strategic points of action of their respective local governments. This speaks to the holistic stance of the 2030 Agenda and the synergies and trade-offs between different goals and targets.

It is possible to observe how VLRs have evolved from being a mechanism to monitor the localisation of the SDGs to become an integral tool to support better local policymaking. Although the VLRs published in 2018 and 2019 already anticipated the prominent role of the review in shaping local SDG governance, the ones presented in 2020 have brought this topic to a more prominent position. While reviewing progress towards attaining the SDGs is still a fundamental part of the VLR, the shift from reporting to action maximises the benefits local governments can obtain from carrying out such endeavours. A VLR not only provides a benchmark to track progress towards SDGs and targets, but it also can find synergies between existing policies, identify gaps needing action, facilitate horizontal collaboration across different departments, and ensure better allocation of funds. These aspects have been reiterated through the VLRs published in 2020 and were also confirmed during the interviews with local representatives.

Figure 4: Map with all identified VLRs (2018-2020)

**2018 Cohort**

- Kitakyushu
- New York
- Toyama
- Shimokawa

2019 Cohort

- Basque Country
- Bristol
- Buenos Aires
- Busia
- Cape Town
- Gothenburg
- Hamamatsu
- Helsinki
- Jaén
- Kwale
- La Paz
- Los Angeles
- Marsabit
- New Taipei
- New York (2nd Edition)
- Oaxaca
- Sata Fe
- Santana de Parnaíba
- São Paulo (State of)
- Taipei
- Taita Tabeta

2020 Cohort

- Accra
- Barcelona
- Basque Country
- Bonn
- Buenos Aires (2nd Edition)
- Chimbote & New Chinbote
- Dangjin
- Espoo
- Ghent
- Guangzhou
- Hawai'i
- Mannheim
- Montevideo
- Niteroi
- Pará
- Pittsburgh
- São Paulo
- Stuttgart
- Taipei (2nd Edition)
- Taoyuan
- Turku
- Wallonia
- Yucatán

Name	Level of Government	Region	SDGs															Total	
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
2018																			
HLPF 2018	-	-						●	●				●	●		●	●	6	
Kitakyushu	Municipal	Asia					●		●	●	●			●			●	6	
New York	Municipal	North America					●	●				●	●			●		5	
Shimokawa	Municipal	Asia					●	●		●		●	●			●		6	
Toyama	Municipal	Asia					●	●		●		●	●			●	●	7	
TOTAL	-	-	0	0	0	0	1	3	4	1	3	0	3	4	0	0	3	0	-
2019																			
HLPF 2019	-	-					●			●		●		●		●	●	6	
Basque Country	Regional	Europe	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17	
Bristol	Municipal	Europe	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17	
Buenos Aires	Municipal	LAC					●			●		●		●			●	6	
Busia	County	Africa					●			●		●		●		●	●	6	
Cape Town	Municipal	Africa																0	
Gothenburg	Municipal	Europe	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17	
Hamamatsu	Municipal	Asia	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17	
Helsinki	Municipal	Europe					●			●		●		●		●	●	6	
Jaén	Provincial	Europe	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17	
Kwale	County	Africa																0	
La Paz	Municipal	LAC	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17	
Los Angeles	Municipal	North America					●	●		●		●		●		●	●	8	
Marsabit	County	Africa					●			●		●		●		●	●	6	
New Taipei	Municipal	Asia					●		●	●		●	●	●		●	●	11	
New York	Municipal	North America					●			●		●		●		●	●	6	
Oaxaca	Regional	LAC																0	
Santa Fe	Provincial	LAC																0	
Santana de Parnaíba	Municipal	LAC	●		●	●						●			●	●	●	7	
São Paulo (State of)	Regional	LAC	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	17	
Taipei	Municipal	Asia					●		●	●			●	●	●		●	7	
Taita Tabeta	County	Africa					●			●		●		●		●	●	6	
TOTAL 2019	-	-	8	7	9	16	8	9	9	15	7	15	11	9	16	7	9	16	-

Table 2: VLRs presented in 2018 and 2019 and their reviewed SDGs. Source: compiled by the authors based on VLR reports.

5.2. The Future Ahead

As the VLR movement continues evolving, there are several emerging topics that will influence the future development of local SDG action. The first of them is how to promote integration towards better governance; this refers to both horizontal (both within the local government itself and with other local stakeholder) and vertical integration (between national and local SDG processes including those of VNR and VLR). A second one is the review of progress at intermediate scales between the local and the national. A third emerging topic is peer-to-peer review and learning to achieve a more objective review.

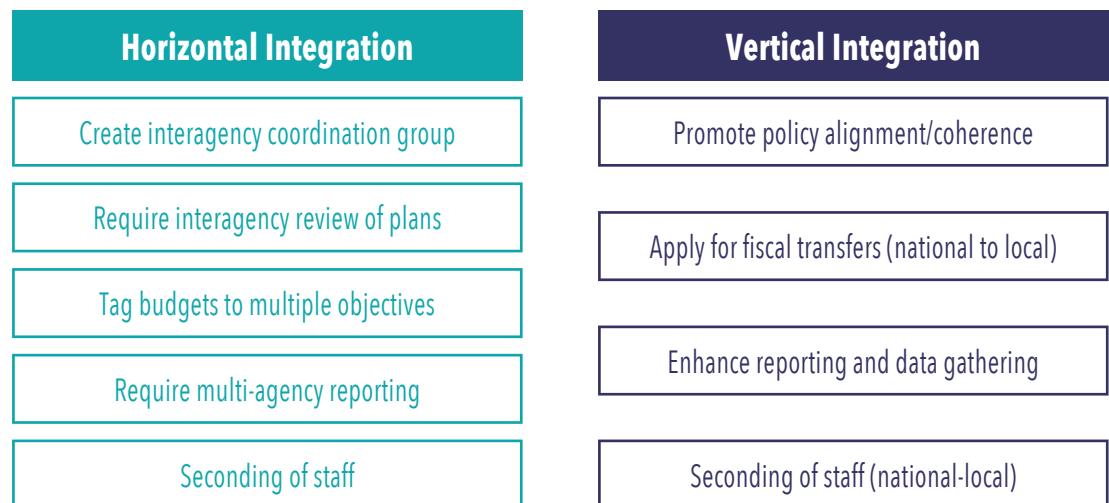
In moving forward, it is important to reconsider ways to strengthen both vertical and horizontal integration in cities and how the VLR process can help to articulate such integration. Throughout the interviews with representatives from cities, the improvement of horizontal integration featured prominently as one of the main benefits obtained from conducting a VLR. At its core, the VLR presents an opportunity for multi-agency reporting of progress, bringing together the different initiatives implemented by different departments to advance the 2030 Agenda. Indeed, the VLR helps to gain a broader view of the different strategies in place and their wider ramifications. To break the silo approach, local governments can create interagency coordination groups as well as the

interagency review of plans. Following the interlinked character of the SDGs, local governments might also benefit from tagging budgets to multiple objectives and to second staff from one department to another. This allows for local officials to comprehend initiatives carried out in different departments, but which may be related to their own (figure 5).

Similarly, there are benefits that can stem from greater vertical integration. The VLR can promote policy alignment and coherence, avoiding duplication of policies implemented at different levels of government targeting one single objective, thereby streamlining the use of resources. It can also support fiscal transfers from the national to the local level, providing local governments with funding to undertake more ambitious programmes to advance the 2030 Agenda. Vertical integration further enhances reporting and data gathering, providing a more detailed picture in the VNR of how regions and local governments are progressing towards particular goals. Finally, there could be programmes to support the seconding of staff from national to local governments, increasing the capacity of the latter (figure 5).

The conceptualisation of VNR-VLR integration is still in an embryonic stage, and there is still no clear image of how to operationalise and define such integration. This integration can result in top-down programmes to encourage cities to localise the SDGs, providing

Figure 5: Strengthening horizontal and vertical integration⁶⁷.



additional funding in some cases, such as Japan's SDGs FutureCity programme. Moreover, the reports produced by Japanese cities as part of the programme are a simplified version of a VLR. This indicates that, when starting their VLR journey, some local governments can begin with more simple processes and progressively escalate their reach and scope. In Brazil, the national government has provided technical guidance in localising the SDGs. In 2018, Brazil presented its own "SDGs – National Targets on Sustainable Development Goals"⁶⁸, which adapted the 2030 Agenda to the country's reality, therefore creating a national standard framework to monitor and track progress towards the SDGs. Finland, on the other hand, gave a more prominent role to local governments in the VNR process, showcasing initiatives launched at the local level and including more detailed on-the-ground data.

Therefore, there is not a one-size-fits-all solution to address this issue, which depends to a great extent on the level of decentralisation and the existing cooperation mechanisms in a country. Nonetheless, for this integration to be fruitful and beneficial to both local and national governments, there need to be mechanisms in place to facilitate fluid communication between both levels of government and to establish clear expectations for both parties to better fulfil their roles.

It is worth investigating how to better achieve VNR-VLR integration. Initial attempts seem to focus on a one-way process whereby the VLR feeds into the VNR. However, can this integration work the other way around? Moreover, given the more periodical nature of the VLR process, this could yield a locally-driven VNR based on on-the-ground data and examples of localisation in addition to national frameworks and support strategies. This would help to reconceptualise the directionality of VNR-VLR integration, empowering local governments to redouble efforts towards the SDGs and increasing the ownership of the 2030 Agenda by citizens themselves. Strengthening linkages between the VNR and VLR processes also holds the potential to facilitate the abovementioned benefits of achieving greater vertical integration.

A second theme is the appearance of an intermediate form of review in-between local and national levels of government, namely, the Voluntary Subnational Review (VSR). Promoted by UCLG, VSRs intend to be "a transformative tool towards more effective multilevel governance mechanisms and to strengthen the involvement of local governments in the localization movement"⁶⁹. The VSR was piloted in 2020 in six countries—Benin, Costa Rica, Ecuador, Kenya, Mozambique, and Nepal⁷⁰—and it will be expanded to eight more in 2020—Cape Verde, Germany, Indonesia, Mexico, Norway, Sweden, Tunisia, and



Zimbabwe⁷¹—which will be presenting a VSR report in 2021.

A final item in the future agenda of the VLR movement is that of peer-review between local governments. This will increase opportunities for mutual learning while guaranteeing a more objective review of progress. Peer-review could take multiple forms, from cooperation between local authorities in the same metropolitan area—such has been the case of this year's Chimbote and Nuevo Chimbote report—or in the same or a different country.

Altogether, the three first years of the VLR movement point to a promising future in which local action towards the 2030 Agenda gains prominence in global and national spaces. This, in turn, will accelerate implementation and involve a greater number of people.

This is especially pertinent when considering the challenges ahead to meet the 2030 deadline. Not only does humanity need to recover from the aftermath of COVID-19, but it must also face the increasing challenges posed by climate change. These two crises signal the urgent need to unleash a radical transformation of existing ways to manage and govern local and regional governments. Against this backdrop, the VLR process can be instrumental to local

government's efforts to redesign themselves in sustainable manner.

In envisioning a post-COVID-19 world, it is paramount to advance a more circular, decarbonised, and decentralised society. The current environmental crisis extends well beyond curbing CO₂ emissions; its overreaching character requires a reconsideration of the relationship between humans and nature, social interactions and economic practices⁷². VLRs look at the bigger picture and can find synergies and trade-offs between different SDGs and localisation strategies. They provide guidance for priority-setting and for budget allocation. A VLR is also an instrument for evidence-based policymaking that yields better policy coherence. Furthermore, a VLR holds the power to streamline horizontal cooperation and to transform multilevel governance.

The State of the Voluntary Local Reviews 2020 report concluded that "conducting a VLR can help local governments to unleash the real transformative power of the SDGs"⁷³. Indeed, if cities are the key to attaining the SDGs, a VLR is the perfect tool to encourage and accelerate transformative actions to reimagine a more environmental conscious post-COVID-19 world.



ENDNOTES

1. IGES Online Voluntary Local Review (VLR) Lab. Available at: <https://www.iges.or.jp/en/projects/vlr/about>
2. Hamamatsu's VLR was presented in 2019, joining the three VLRs presented in 2018.
3. The VLR movement has grown to include a wide variety of subnational governments, from small towns to cities and regional governments. To account for this diversity, this report uses the terms subnational government and local governments interchangeably to refer to any level of government under the national level.
4. All the targets and indicators of SDG 11 can be found here: <https://sdgs.un.org/goals/goal11>
5. See for example: Patel, A. (2020). Preventing COVID-19 Amid Public Health and Urban Planning Failures in Slums of Indian Cities. *World Medical & Health Policy*, 12(3), 266-273.
6. Iwuoha, V. C., & Aniche, E. T. (2020). Covid-19 lockdown and physical distancing policies are elitist: towards an indigenous (Afro-centred) approach to containing the pandemic in sub-urban slums in Nigeria. *Local Environment*, 25(8), 631-640.
7. Shakibaei, S., De Jong, G. C., Alpkökin, P., & Rashidi, T. H. (2021). Impact of the COVID-19 pandemic on travel behavior in Istanbul: A panel data analysis. *Sustainable cities and society*, 65, 102619. Eisenmann, C., Nobis, C., Kolarova, V., Lenz, B., & Winkler, C. (2021). Transport mode use during the COVID-19 lockdown period in Germany: The car became more important, public transport lost ground. *Transport policy*, 103, 60-67.
8. Geng, D. C., Innes, J., Wu, W., & Wang, G. (2021). Impacts of COVID-19 pandemic on urban park visitation: a global analysis. *Journal of forestry research*, 32(2), 553-567.
9. See for example: IISD, IGES, OCI, ODI, Stockholm, SEI, and Columbia University SIPA Center on Global Energy Policy. 2020. "Energy Policy Tracker." 2020. <https://www.energypolicytracker.org/>
10. Elder, M. (2021). Optimistic Prospects for US Climate Policy in the Biden Administration. Hayama, IGES.
11. ESCAP. (2021). The Future of Asian Pacific Cities: Transformative Pathways Towards Sustainable Urban Development in the Post COVID-19 Era. *UNESCAP Discussion Paper*. Bangkok.
12. Elmqvist, T., Andersson, E., Frantzeskaki, N., McPhearson, T., Olsson, P., Gaffney, O., Takeuchi, L., & Folke, C. (2019). Sustainability and resilience for transformation in the urban century. *Nature Sustainability*, 2(4), 267-273.
13. According to UN-Habitat. Source: <https://unhabitat.org/opinion-covid-19-demonstrates-urgent-need-for-cities-to-prepare-for-pandemics>
14. To identify VLRs, the authors have referred to IGES' VLR Lab, UCLG and UN-Habitat (2020) and UN-DESA's website dedicated to the VLR movement (available at: <https://sdgs.un.org/topics/voluntary-local-reviews>). If any report has been overlooked, please contact the authors for its inclusion in future editions of the State of the Voluntary Local Review Series.
15. Macleod, A. and Fox, S. (2019). Voluntary Local Reviews: A Handbook for UK Cities, Building on the Bristol Experience. The Cabot Institute for the Environment, University of Bristol, and the City Office of Bristol City Council.
16. As noted in the HLPF's website, available at: <https://sustainabledevelopment.un.org/hlpf>
17. OECD Programme on a Territorial Approach to the SDGs. Available at: <https://www.oecd.org/cfe/territorial-approach-sdgs.htm>
18. For example, the recent 'Race to Zero' campaign launched by the United Nations Framework Convention on Climate Change (UNFCCC) emphasises the role of non-state actors in the transition to a zero-carbon society. For more information visit: <https://racetozero.unfccc.int/>
19. See for example his remarks at the High-Level Political Forum on Sustainable Development. September 24, 2019. Retrieved from: https://www.un.org/sg/en/content/sg/speeches/2019-09-24/remarks-high-level-political-sustainable-development-forum_in-addition_see-the-'Decade-of-Action's-dedicated-website_available-at:_https://www.un.org/sustainabledevelopment/decade-of-action/
20. The VLR guidelines can be accessed at: <https://sdgs.un.org/topics/voluntary-local-reviews>
21. The Penang Platform for Sustainable Urbanization is a partnership stressing the role of cities in delivering the SDGs. It was created at the Seventh Asia Pacific Urban Forum (APUF-7), which met in 2019 in Penang, Malaysia. For more information, visit: <https://www.unescap.org/news/new-penang-platform-sustainable-urbanization-accelerate-city-actions-sdgs>
22. The second volume is scheduled to be launched at the 2021 HLPF at the time of this writing (May 2021).
23. The text can be found at: https://sustainabledevelopment.un.org/content/documents/269252020_HLPF_Presidents_summary.pdf
24. Evans, B., & Theobald, K. (2003). LASALA: evaluating local Agenda 21 in Europe. *Journal of*

- Environmental Planning and Management*, 46(5), 781-794.
25. See, for example: Xavier, L. Y., Jacobi, P. R., & Turra, A. (2019). Local Agenda 21: Planning for the future, changing today. *Environmental Science & Policy*, 101, 7-15.
 26. This is also in line with existing research on VNRs. See for example: Elder, M. (2020). Assessment of ASEAN Countries' Concrete SDG Implementation Efforts: Policies and Budgets Reported in their 2016-2020 Voluntary National Reviews (VNRs). Hayama, IGES.
 27. For discussions on horizontal collaboration within the local government, see for example: Cejudo, G. M., & Michel, C. L. (2017). Addressing fragmented government action: Coordination, coherence, and integration. *Policy Sciences*, 50(4), 745-767. For multi-level collaboration, see for example: Bulkeley, H., & Newell, P. (2015). *Governing climate change*. London, Routledge. Corfee-Morlot, J., Kamal-Chaoui, L., Donovan, M. G., Cochran, I., Robert, A., & Teasdale, P. J. (2009). *Cities, climate change and multilevel governance*.
 28. UNESCAP. (2020). Asia-Pacific Regional Guidelines on Voluntary Local Reviews. Bangkok, UNESCAP. P. 14.
 29. UNESCAP. (2020). Asia-Pacific Regional Guidelines on Voluntary Local Reviews. Bangkok, UNESCAP. P. 13.
 30. This regional classification follows the Statistics Regions proposed by the Statistic Division of the United Nations. For greater clarity, the Americas region has been subdivided into Latin America and the Caribbean and North America. To date, no city from Oceania has been identified as having conducted a VLR. For more details of this classification system see: <https://unstats.un.org/unsd/methodology/m49#geo-regions>
 31. Even though there were 7 VLRs presented by subnational levels of government in the Latin America and the Caribbean Region, 2 of them were authored by regional governments.
 32. See for example: Ortiz-Moya, F., Koike, H., Ota, J., Kataoka, Y., Fujino, J. (2020). State of the Voluntary Local Reviews 2020: Local Action for Global Change in Achieving the SDGs, Hayama, IGES; UCLG, UN-Habitat. (2020). Guidelines for Voluntary Local Reviews. Volume 1: A Comparative Analysis of Existing VLRs. Barcelona, UCLG. Saner, R., Yui, L. (2020). Localization of the 2030 Agenda for Sustainable Development: Declaration, Landscapes and Gaps. Geneva, CSEND.
 33. The VLR online hub can be accessed at: <https://www.hawaiigreengrowth.org/voluntary-local-review/>
 34. Table 2 (p. 22) compiles all the VLRs published in 2018 and 2019 (as identified by the authors) and the SDGs each of them reviews.
 35. According to the HLPF 2020 official webpage. Source: <https://sustainabledevelopment.un.org/hlpf/2020>
 36. Although the VLR addresses briefly all the SDGs, the analysis of the report is mainly concerned with 5 specific SDGs.
 37. Barcelona City Council. (2020). *Barcelona's 2030 Agenda. SDG Targets and Key Indicators*. Barcelona, p. 242.
 38. State Capital Stuttgart. (2020). *Stuttgart - A Livable City, The Global Agenda 2030 at a Local Level. Baseline study depicting the Sustainable Development Goals (SDGs)*. p. 11.
 39. These four ideas were already highlighted in the of the State of the VLRs 2020 report.
 40. UNESCAP. (2020). Asia-Pacific Regional Guidelines on Voluntary Local Reviews. Bangkok, UNESCAP.
 41. UNESCAP. (2020). Asia-Pacific Regional Guidelines on Voluntary Local Reviews. Bangkok, UNESCAP. p. 41
 42. UNDESA. (2020). Handbook for the Preparation of Voluntary National Reviews, the 2021 Edition. New York. UNDESA. p. 1.
 43. Voluntary Subnational Reviews are a new review and follow-up instrument promoted by UCLG. It works at the intermediate scale in-between the national and the local level. For more information, please see: <https://www.uclg.org/en/media/news/voluntary-subnational-review-workshops>
 44. UNESCAP. (2020). Asia-Pacific Regional Guidelines on Voluntary Local Reviews. Bangkok, UNESCAP. P. 36.
 45. One proposal was made jointly by Osaka Prefecture and Osaka City.
 46. The website, available only in Japanese, can be found at: https://www.chisou.go.jp/tiiki/kankyo/teian/sdgs_followup.html
 47. While the Cabinet decided on the strategy, the Cabinet Office is in charge of its implementation.
 48. "Comprehensive Strategy for Overcoming Population Decline and Vitalising Local Economy (2020 revision)". <https://www.chisou.go.jp/sousei/info/pdf/r02-12-21-senryaku2020.pdf>
 49. Government of Finland. (2020). Voluntary National Review. Helsinki. p. 5.
 50. The MayorsIndicators is a service designed to support the monitoring of sustainable development based on the 2030 Agenda's

- framework. More information can be found on its website: <https://www.mayorsindicators.com>
51. The complete text of the remarks can be accessed at: <https://www.un.org/sg/en/content/sg/speeches/2021-02-17/ensuring-equitable-access-covid-19-vaccines-contexts-affected-conflict-and-insecurity-remarks-security-council> Accessed on April 16, 2021
 52. The official declaration took place on March 11, 2020. <https://www.bbc.com/news/world-51839944>
 53. According to John Hopkins' Coronavirus Resource Center. Accessed on April 16th, 2021. <https://coronavirus.jhu.edu/>
 54. Fairlie, R. (2020). The impact of COVID-19 on small business owners: Evidence from the first three months after widespread social-distancing restrictions. *Journal of economics & management strategy*, 29(4), 727-740.
 55. Hallema, D. W., Robinne, F. N., & McNulty, S. G. (2020). Pandemic spotlight on urban water quality. *Ecological processes*, 9, 1-3. Kerimray, A., Baimatova, N., Ibragimova, O. P., Bukenov, B., Kenessov, B., Plotitsyn, P., & Karaca, F. (2020). Assessing air quality changes in large cities during COVID-19 lockdowns: The impacts of traffic-free urban conditions in Almaty, Kazakhstan. *Science of the Total Environment*, 730, 139179.
 56. Sharifi, A., & Khavarian-Garmsir, A. R. (2020). The COVID-19 pandemic: Impacts on cities and major lessons for urban planning, design, and management. *Science of the Total Environment*, 142391. p. 7.
 57. Earl, C., & Vietnam, R. M. I. T. (2020). Living with Authoritarianism: Ho Chi Minh City during COVID-19 Lockdown. *City & Society*. de Oliveira, L. A., & de Aguiar Arantes, R. (2020). Neighborhood Effects and Urban Inequalities: The Impact of Covid-19 on the Periphery of Salvador, Brazil. *City & Society*, 32(1).
 58. Pfefferbaum, B., & North, C. S. (2020). Mental health and the Covid-19 pandemic. *New England Journal of Medicine*, 383(6), 510-512.
 59. See for example: UNESCAP. (2021). Asia and the Pacific SDG Progress Report 2021. Bangkok, UNESCAP.
 60. Barbier, E. B., & Burgess, J. C. (2020). Sustainability and development after COVID-19. *World Development*, 135, 105082.
 61. United Nations. (2020). Shared Responsibility, Global Solidarity: Responding to the Socioeconomic Impacts of COVID-19. p. 1.
 62. According to UN-Habitat. Source: <https://unhabitat.org/opinion-covid-19-demonstrates-urgent-need-for-cities-to-prepare-for-pandemics>
 63. Zusman, E., Kawazu, E., Mader, A., Watabe, A., Takeda, T., Lee, S. Y., ... & Takahashi, Y. A Sustainable COVID-19 Response, Recovery, and Redesign: Principles and Applications of the Triple R Framework. *Urban 20* (U20). (2020, October 2). Communiqué from the urban 20. Riyadh. <https://www.urban20riyadh.org/sites/default/files/2020-10/U20%202020%20Communique.pdf> C40 Cities Climate Leadership Group: "Technical Report: The case for a green and just recovery, 2020, October, <https://c40.my.salesforce.com/sfc/p/#36000001Enhz/a/1Q000000gRCH/240gSbRwj1hZ305yJbyPMZJQKhXXWNYE8k8sr2ADsi8>
 64. C40 Cities Climate Leadership Group: "Technical Report: The case for a green and just recovery, 2020, October, p. 5.
 65. Sachs, J., Schmidt-Traub, G., & Lafortune, G. (2020). Speaking truth to power about the SDGs. Sustainable Development Solutions Network. Olsen, S., Zusman, E., Amanuma, N., Onoda, S., Hengesbaugh, M. (2020). Governing the SDGs in the COVID-era: Bringing Back Hierarchic Styles of Governance? Hayama, IGES.
 66. As identified by the authors.
 67. Zusman, E. (2020). Strengthening Linkage of Voluntary Local Review (VLR) and Voluntary National Review (VNR), presented at the International Forum for Sustainable Asia and the Pacific (ISAP) 2020. November 9, 2020 Hayama, Japan.
 68. The report, available only in Portuguese, can be found at: https://www.ipea.gov.br/portal/index.php?option=com_content&id=33895
 69. According to UCLG: <https://www.uclg.org/en/media/news/voluntary-subnational-review-workshops>
 70. See: <https://www.delog.org/news/details/six-pilot-countries-publish-voluntary-subnational-reviews-with-support-from-united-cities-and-local-governments-uclg>
 71. See: <https://www.uclg.org/en/media/news/voluntary-subnational-review-workshops>
 72. Thomas, J. A. (2019). Why the 'Anthropocene' is not 'Climate Change' and why it matters. *Asia Global Online*, 20. Ortiz-Moya, F., Kataoka, Y., Saito, O., Mitra, B. K., & Takeuchi, K. (2021). Sustainable transitions towards a resilient and decentralised future: Japan's Circulating and Ecological Sphere (CES). *Sustainability Science*, 1-12.
 73. Ortiz-Moya et al. (2020). p. 10.

REFERENCES

- Barbier, E. B., & Burgess, J. C. (2020). Sustainability and development after COVID-19. *World Development*, 135, 105082.
- Bulkeley, H., & Newell, P. (2015). *Governing climate change*. London, Routledge.
- Corfee-Morlot, J., Kamal-Chaoui, L., Donovan, M. G., Cochran, I., Robert, A., & Teasdale, P. J. (2009). Cities, climate change and multilevel governance. *OECD Environment Working Papers*. No. 14, OECD Publishing, Paris,
- C40 Cities Climate Leadership Group. (2020) Technical Report: The case for a green and just recovery.
- Cejudo, G. M., & Michel, C. L. (2017). Addressing fragmented government action: Coordination, coherence, and integration. *Policy Sciences*, 50(4), 745-767.
- de Oliveira, L. A., & de Aquiar Arantes, R. (2020). Neighborhood Effects and Urban Inequalities: The Impact of Covid-19 on the Periphery of Salvador, Brazil. *City & Society*, 32(1).
- Earl, C., & Vietnam, R. M. I. T. (2020). Living with Authoritarianism: Ho Chi Minh City during COVID-19 Lockdown. *City & Society*.
- Eisenmann, C., Nobis, C., Kolarova, V., Lenz, B., & Winkler, C. (2021). Transport mode use during the COVID-19 lockdown period in Germany: The car became more important, public transport lost ground. *Transport policy*, 103, 60-67.
- Elder, M. (2021). Optimistic Prospects for US Climate Policy in the Biden Administration. Hayama, IGES.
- Elmqvist, T., Andersson, E., Frantzeskaki, N., McPhearson, T., Olsson, P., Gaffney, O., Takeuchi, L., & Folke, C. (2019). Sustainability and resilience for transformation in the urban century. *Nature Sustainability*, 2(4), 267-273.
- ESCAP. (2021). The Future of Asian Pacific Cities: Transformative Pathways Towards Sustainable Urban Development in the Post COVID-19 Era. *UNESCAP Discussion Paper*. Bangkok.
- Evans, B., & Theobald, K. (2003). LASALA: evaluating local Agenda 21 in Europe. *Journal of Environmental Planning and Management*, 46(5), 781-794.
- Fairlie, R. (2020). The impact of COVID-19 on small business owners: Evidence from the first three months after widespread social-distancing restrictions. *Journal of economics & management strategy*, 29(4), 727-740.
- Geng, D. C., Innes, J., Wu, W., & Wang, G. (2021). Impacts of COVID-19 pandemic on urban park visitation: a global analysis. *Journal of forestry research*, 32(2), 553-567.
- Government of Finland. (2020). Voluntary National Review. Helsinki
- Hallema, D. W., Robinne, F. N., & McNulty, S. G. (2020). Pandemic spotlight on urban water quality. *Ecological processes*, 9, 1-3.
- Kerimray, A., Baimatova, N., Ibragimova, O. P., Bukenov, B., Kenessov, B., Plotitsyn, P., & Karaca, F. (2020). Assessing air quality changes in large cities during COVID-19 lockdowns: The impacts of traffic-free urban conditions in Almaty, Kazakhstan. *Science of the Total Environment*, 730, 139179.
- Macleod, A. and Fox, S. (2019). Voluntary Local Reviews: A Handbook for UK Cities, Building on the Bristol Experience. The Cabot Institute for the Environment, University of Bristol, and the City Office of Bristol City Council.
- Olsen, S., Zusman, E., Amanuma, N., Onoda, S., Hengesbaugh, M. (2020). Governing the SDGs in the COVID-era: Bringing Back Hierarchic Styles of Governance? Hayama, IGES.
- Ortiz-Moya, F., Kataoka, Y., Saito, O., Mitra, B. K., & Takeuchi, K. (2021). Sustainable transitions towards a resilient and decentralised future: Japan's Circulating and Ecological Sphere (CES). *Sustainability Science*, 1-12.
- Ortiz-Moya, F., Koike, H., Ota, J., Kataoka, Y., Fujino, J. (2020). State of the Voluntary Local Reviews 2020: Local Action for Global Change in Achieving the SDGs, Hayama, IGES
- Patel, A. (2020). Preventing COVID-19 Amid Public Health and Urban Planning Failures in Slums of Indian Cities. *World Medical & Health Policy*, 12(3), 266-273.
- Pfefferbaum, B., & North, C. S. (2020). Mental health and the Covid-19 pandemic. *New England Journal of Medicine*, 383(6), 510-512.
- Sachs, J., Schmidt-Traub, G., & Lafortune, G. (2020). Speaking truth to power about the SDGs. Sustainable Development Solutions Network.
- Saner, R., Yui, L. (2020). Localization of the 2030 Agenda for Sustainable Development: Declaration, Landscapes and Gaps. Geneva, CSEND.
- Shakibaei, S., De Jong, G. C., Alpkökin, P., & Rashidi, T. H. (2021). Impact of the COVID-19 pandemic on travel behavior in Istanbul: A panel data analysis. *Sustainable cities and society*, 65, 102619.
- Sharifi, A., & Khavarian-Garmsir, A. R. (2020). The COVID-19 pandemic: Impacts on cities and major lessons for urban planning, design, and management. *Science of the Total Environment*, 142391. p. 7.

- Thomas, J. A. (2019). Why the 'Anthropocene' is not 'Climate Change' and why it matters. *Asia Global Online*, 20.
- UCLG and UN-Habitat. (2020). Guidelines for Voluntary Local Reviews. Volume 1: A Comparative Analysis of Existing VLRs. Barcelona, UCLG.
- UNDESA. (2020). Handbook for the Preparation of Voluntary National Reviews, the 2021 Edition. New York. UNDESA.
- UNESCAP. (2020). Asia-Pacific Regional Guidelines on Voluntary Local Reviews. Bangkok, UNESCAP.
- UNESCAP. (2021). Asia and the Pacific SDG Progress Report 2021. Bangkok, UNESCAP.
- United Nations. (2020). Shared Responsibility, Global Solidarity: Responding to the Socioeconomic Impacts of COVID-19.
- Xavier, L. Y., Jacobi, P. R., & Turra, A. (2019). Local Agenda 21: Planning for the future, changing today. *Environmental Science & Policy*, 101, 7-15.
- Zusman, E. (2020). Strengthening Linkage of Voluntary Local Review (VLR) and Voluntary National Review (VNR), presented at the *International Forum for Sustainable Asia and the Pacific (ISAP) 2020*. November 9, 2020 Hayama, Japan.
- Zusman, E., Kawazu, E., Mader, A., Watabe, A., Takeda, T., Lee, S. Y., ... & Takahashi, Y. A Sustainable COVID-19 Response, Recovery, and Redesign: Principles and Applications of the Triple R Framework. Hayama, IGES.

- annex -

ANALYSIS OF THE 2020 GROUP OF VLRs

Accra

VLR Name: 2020 Voluntary Local Review on the Implementation of the 2030 Agenda for Sustainable Development

Population (year): 2,100,000 (n.d.)

Level of Government: Municipal

Area: 137km²

VLR Description and Main Themes

The city of Accra has been at the vanguard of the VLR movement in Africa. In 2019, this city became one of the first three African cities to commit to development of a VLR. Its 2020 VLR is a demonstration of the city's commitment to combat extreme poverty, inequality, injustice and climate change via the SDG framework. Accra's VLR, the city's first, contains an overview of Accra's progress on the SDGs, as well as key insights and challenges. This VLR also emphasises the need for inclusive stakeholder engagement processes, and makes use of a rich variety of data, including Accra's 2018-2021 development plan, survey data and stakeholder interviews. Development policy in Accra is closely linked to both the SDGs and Africa's Agenda 2063, a continent-wide strategic plan developed and implemented by the African Union, and so this VLR emphasises how future plans can advance the two agendas.

This VLR contains dedicated sections on each of the 17 SDGs. Relevant indicators were localised in accordance with availability of data and Accra's developmental context. In addition, the authors have included a chapter on "Leave No One Behind," a guiding principle of the VLR. This chapter discusses the circumstances of at-risk communities in Accra and covers the city's implementation of programmes aimed at improving the outcomes of these communities. The authors also include a detailed discussion on expenditure on the Agenda 2063 and the SDGs, providing a unique look into the city's public financing goals for future transformation.

Governance Structure

Accra's 2020 VLR was produced by the City of Accra, with support from the National Development Planning Commission (NDPC), the Ghana Statistical Service (GSS), and the Accra Metropolitan Assembly (AMA),

along with other local and national agencies. The VLR coordinating team worked in close collaboration with AMA to ensure that this governing body retained ownership over the content. The General Assembly is Accra's main governing council with 32 members and five subcommittees (development planning, social services, finance & administration, works, and justice & security). There are also two special subcommittees that manage revenue mobilisation and environment and disaster.

Preparations for the VLR included interviews conducted with citizens from a variety of civil society groups as well as internal team members, including the Mayor of Accra, members of AMA's management team, planning and budget officers from the city, and the national SDGs focal person at the NDPC. The city hopes to develop further partnerships with stakeholders and create a mechanism to coordinate stakeholder activity in the future.

Linkages with National Government and VNR

Accra collaborated extensively with national-level units in the development of the VLR. As noted above, the national SDGs focal person from the NDPC worked on Accra's VLR, which also makes extensive use of national-level statistics and analysis supplied by the GSS, the Ghana Education Service, the Ghana Health Service, and the National Disaster Management Organization. Ghana embarked on its own VNR in 2019 and is actively involved in promoting the SDG framework within the nation. Local VLRs are important instruments for change at the national level, as they are expected to inform regional and national policymaking.

Barcelona

VLR Name: Barcelona's 2030 Agenda: SDG targets and key indicators

Level of Government: Municipal

Population (year): 1,636,762 (2019)¹

Area: 101.4 km²

VLR Description and Main Themes

Barcelona's VLR contains a dedicated chapter on each of the SDGs. In the process of evaluating the SDG targets, the city determined that 139 of the 169 existing targets were applicable to its specific context and created a unique, measurable "Barcelona target" for each of these. In designing the 139 Barcelona targets, the VLR team made use of a diverse array of strategic plans that encompass sectors including sustainability, social inequality, gender justice, global justice, childhood and ageing.

Each SDG chapter in Barcelona's VLR contains the names of relevant municipal strategies and plans used in the localisation of the targets, as well as key data-based indicators, and operational targets that succinctly summarise the desired outcome. The key indicators also make note of the origin, data source, reference value, desired value, and analysis perspective. Adding to this textual richness of information, these SDG chapters also make abundant use of graphs to visually present Barcelona's progress on the target goals. Barcelona's VLR also includes a special final chapter on the impact of COVID-19 on the city. This chapter discusses the city's Recuperation Plan and notes the effect of this plan on 14 of the 17 SDGs.

Governance Structure

This VLR was developed by Barcelona City Council, with coordination from the Office of the Commissioner for the 2030 Agenda. Prior to developing their VLR, Barcelona had developed a strong local agenda and mandate, with the pillars of sustainability at their centre. The City Council was motivated to create a VLR to increase Barcelona's global visibility as a public policy vanguard, and to ensure that a municipal commitment and roadmap to sustainability was described in advance of 2030. Area specialists led the

charge on Barcelona's VLR, allowing for the creation of a comprehensive, horizontally developed, results-focused and target-based document. As Barcelona is a large city governed by a coalition government, political consensus is important to build future-oriented plans. The VLR's connection to Agenda 2030, which is accepted as a common reference point by different actors in Barcelona, allowed the VLR to integrate different needs, indicators and policies, into a shared system.

Barcelona submitted the first draft to an Academic Advisory Council composed of 32 representatives from the natural and social sciences. A citizen-debate session on the 2019-2023 Municipal Action Plan allowed for the authors to improve the content of the report. A second planned debate was ultimately cancelled due to the COVID-19 pandemic. In the second and final phase of development, the VLR was evaluated by an expert team from the Spanish Sustainable Development Network. Barcelona's VLR largely relied on indirect engagement and previous reporting, but future reports hope to more directly involve a variety of stakeholders, including the private sector. The city plans to continue developing reviews on an annual basis, and to focus on municipal action in future VLRs, thereby building a more complete picture of Barcelona's current state, and incorporating discussion on the role of public expenditure.

Linkages with National Government and VNR

Spain developed its last VNR in 2018 as part of its implementation of the 2030 Agenda. This VNR focused heavily on Spain's Autonomous Communities rather than its cities. Barcelona's 2020 VLR did not contain significant references to partnerships with the national government. Spain will present its VNR at the HLPF in 2021.

Basque Country

VLR Name: 4th Monitoring Report. I Agenda Euskadi Basque Country 2030, Year 2020

Level of Government: Regional

Population (year): 2,220,504 (2020)²

Area: 7,234km²

VLR Description and Main Themes

The Basque Country, located in northern Spain, is one of the country's autonomous communities. In line with the region's Euskadi Basque Country 2030 Agenda, which was launched in 2017 to accelerate the localisation of the SDGs, the Basque Country has annually reported its progress. This fourth edition focuses on the planning documents active in 2020. However, given that it was an electoral year, the report reflects a lower number of legislative initiatives (the Basque Parliament was dissolved in February 2020). The report details indicators, targets and actions towards each of the 17 SDGs, as well as providing a summary of various planning instruments relevant for each SDGs.

Governance Structure

The report refers to the first Euskadi Basque Country 2030 Agenda (2017-2020) as the framing strategy supporting the localisation of the SDGs in the region. The Agenda highlights that the SDGs aligns with Basque's own development goals, with specific human-

centred development guaranteeing public services for all. The Basque Country's model, focused on growth and well-being, is reinforced by the 2030 Agenda. The Euskadi Basque Country 2030 Agenda fosters integration, cross-sectoral with a clear temporal framework up to 2030. Activities will be subsequently aligned with the region's own political timing, reflecting its electoral cycles. This results in short-term plans. The Agenda also aspires to be specific, clear, participatory, adaptable and international.

In the 11th Legislature (2016-2020), the Euskadi Basque Country 2030 Agenda aligns the SDGs with 15 objectives, which simultaneously represent 175 commitments, 650 initiatives, and will be monitored through 100 indicators. To achieve them, this Agenda details 15 strategic plans, 54 sectoral plans, and 28 laws³.

Linkages with National Government and VNR

There is no mention of integration with Spain's VNR or with national processes of review and follow-up. Spain will present its VNR at the HLPF in 2021.

Bonn

VLR Name: Voluntary Local Review: Agenda 2030 on the local level (Implementation of the UN Sustainable Development Goals in Bonn)

Level of Government: Municipal

Population (year): Over 332,000 (n.d.)

Area: 141.06 km²

VLR Description and Main Themes

Bonn's VLR focuses on themes of environmental sustainability and connection, with an emphasis on communicating actively with residents. The content dedicated to Agenda 2030, which forms the main section of the VLR, is divided and titled according to Bonn's six major municipal fields of action: "Mobility," "Climate and energy," "Natural resources and the environment," "Labor and business," "Social participation and gender," and "Global responsibility and One World." These six fields each have their own chapter, which discusses the field's contribution to Agenda 2030, the city's mission statement regarding the field, key indicators in the field, and a practical case study.

As Bonn already produces a detailed climate report annually, the intended purpose of the VLR was to integrate data from different fields, revealing the interconnections between policies. The VLR has also been designed as an instrument to monitor sustainability strategy in Bonn. The VLR organises its wealth of data in order to reveal relationships between the SDGs and the municipal fields of action.

Bonn's VLR makes use of "traffic light"-style indicators, clearly showing the city's progress towards several SDGs. These visual indicators, plus the use of colourful, data-driven graphics and the inclusion of detailed case

studies, make this VLR an especially accessible communication tool.

Governance Structure

Bonn's VLR was published by the Mayor of the City of Bonn, Department of International Affairs and Global Sustainability, and supported by Federal Ministry for Economic Cooperation and Development. Area specialists were key to the development of the VLR.

Bonn is well-connected with other cities, and with organisations focused on sustainable city development, including ICLEI – Local Governments for Sustainability, EUROCITIES, and the Covenant of Mayors for Climate and Energy. Bonn also participates as a pilot city in "A Territorial Approach to the Sustainable Development Goals," a project run by the OECD. In addition, Bonn is notable for being one of the first municipalities in Germany and has been building project partnerships with other cities for decades.

Linkages with National Government and VNR

Bonn's VLR did not include references to significant partnerships with the national government. However, Germany has declared its intention to present its VNR at the 2021 HLPF⁴.

Buenos Aires

VLR Name: Voluntary Local Review Buenos Aires adaptation of the 2030 agenda

Level of Government: Municipal

Population (year): 2.9 million (n.d.)

Area: 203km²

VLR Description and Main Themes

This is the second VLR developed by the City of Buenos Aires. The City presented its first VLR in 2019 at HLPF, during which time it also pledged to continue publishing the reports every subsequent year.

In the case of its 2020 VLR, Buenos Aires has focused on the response to COVID-19 and “the day after” the pandemic, particularly in connection with the SDGs and adoption of the 2030 Agenda. In particular, this VLR analyses the pandemic’s impact on SDGs 3, 4, 5, 11, 13, and 16, and describes the city’s contributions to addressing 2020’s pandemic-related challenges. This VLR also follows up on previously prioritised goals and expands the list of targets and indicators. For its third VLR, Buenos Aires plans to describe concrete city commitments and good practices from the policy implementation perspective.

The 2020 VLR contains a core chapter with six sections (one for each of the pandemic-affected SDGs). Each section notes the SDG targets and describes the city’s efforts to combat the issues related to these targets. Where relevant, these sections include quotes from prominent city officials or case studies. At the end of each section, the indicators used for the analysis and monitoring are showcased. These indicators are collected in a comprehensive and data-driven annex at the end of the VLR.

Governance Structure

This VLR was jointly developed by a variety of governmental departments, and three separate officials (the Chief of Government, the Secretary General, and the United Nations Resident Coordinator in Argentina) contributed to the Foreword. The city collaborated closely with multiple stakeholders from within the government to report on indicators, including various statistics-related institutes.

In addition, Buenos Aires’ VLR makes special mention of collaborations with other cities, the importance of which has only been intensified by the COVID-19 pandemic.

Linkages with National Government and VNR

While no explicit mention of Argentina’s VNR is made in Buenos Aires’ VLR, the strong relationship between the city government and the national government is apparent throughout the text. The City of Buenos Aires is part of the SDG Federal Network of the National Council for the Coordination of Social Policies, through which the federal government monitors the local plans for adaptation of the 2030 Agenda.

Chimbote & Nuevo Chimbote

VLR Name: Informe Local Voluntario sobre el cumplimiento del ODS 11 en las ciudades de Chimbote y Nuevo Chimbote

Level of Government: Municipal (2 different municipalities)

Population (year): 206,213 (Chimbote, 2017) and 159,321 (Nuevo Chimbote, 2017)

Area: -

VLR Description and Main Themes

Written in the Spanish language, Chimbote and Nuevo Chimbote's VLR expresses the city's commitment to Agenda 2030 and to the specific application of SDG 11 (Sustainable Cities and Communities) to their local context.

The VLR describes the city's Strategic Urban Development Plan, which is being revised to match up with SDG 11. In this Plan, the city is defined as an "ecotourism" city with an identity that encapsulates its history, industrial development and commercial exporting potential.

Chimbote and Nuevo Chimbote's VLR is particularly thorough in assessing the methodology and structural limitations of their report.

The VLR uses rich textual detail and a comprehensive and data-driven analysis to describe Chimbote and Nuevo Chimbote's goals and current progress towards meeting SDG 11. Eleven sub-goals related to SDG 11 were selected, with a total of 13 defined indicators. The report makes use of photographs, tables and even mathematical formulae to contextualise the

information and to explain the logic behind the analysis.

Governance Structure

The Instituto Natura, the Forum of Cities for Life (FCPV, to use the initials from the Spanish title), the municipal government, and different universities worked together strategically to develop the VLR. The report was revised with the support of IDOM, the consulting organisation in charge of the Sustainable Development Plan, in addition to city officials from different ministries.

Linkages with National Government and VNR

While the VLR appears to have been elaborated chiefly by a team from Chimbote and Nuevo Chimbote, the text makes several references to Peru's implementation of Agenda 2030.

Dangjin

VLR Name: 2020 Voluntary Local Review, Dangjin Sustainable Development Report

Level of Government: Municipal

Population (year): 171,699 (2020)

Area: 664.13 km²

VLR Description and Main Themes

Dangjin's first VLR continues the work initiated three years ago in its "Dangjin Basic Plan on Sustainable Development," which was developed following the spirit of the SDGs. The city experienced rapid economic and industrial development in previous decades, resulting in environmental problems. The Dangjin Basic Plan turns to sustainable development principles and the idea of leaving no one behind to address its environmental problems. The basic plan consists of 57 strategies and 88 indicators aligned with 17 goals, which mirror the 17 SDGs, aiming at advancing the city's vision of "Future We Make Together, Sustainable Dangjin." The VLR provides a ranking system to monitor progress on the 88 indicators, which are ranked based on three categories—improved, worsened, or neutral. Moreover, the 17 goals are grouped into four themes—welfare and education, civil community, economic inclusiveness, and energy and environment. The evaluation was carried out through engaging with citizens, who evaluated the indicators based on four criteria, namely, "contribution to the 17 SDGs," "difficulty," "need to modify the indicator," and the "need to change target values."

Governance Structure

Dangjin Implementation Plan has each indicator assigned to a particular department, which is responsible for its implementation. Therefore, the

implementation plan is divided into "108 main tasks, 112 unit projects, and 124 KPIs." Each department's own performance evaluation is linked to the achievement of the progress towards achieving the indicators.

The Citizen Participation Group played a key role in evaluating progress, working in tandem with the city's administration to effectively accelerate the localisation of the city's 17 goals. A significant characteristic of Dangjin's VLR is the strong emphasis on engaging with citizens. The report indicates the importance of identifying "citizen-involved solutions based on private-public cooperation by selecting agenda highly demanded by citizens and closely related to quality of life." The city aims at engaging with citizens starting from the planning stage and continuing this engagement through all stages of policymaking. This in turn will empower citizens. At the same time, a Policy Coordination Meeting for Sustainable Development has been held, comprising high ranking officials and chaired by the mayor, facilitating horizontal cooperation across departments.

Linkages with National Government and VNR

The VLR report does not indicate any particular linkage to the VNR process.

Espoo

VLR Name: Voluntary Local Review: Implementation of the United Nations' Sustainable Development Goals 2030 in the City of Espoo

Level of Government: Municipal

Population (year): over 290,000 (n.d.)

Area: 528.03 km²

VLR Description and Main Themes

At the heart of Espoo's VLR is the "Espoo Story," setting out the city's strategic collaboration with its citizens, communities, civil action groups and companies. The VLR reviews the actions that underpin the Espoo Story and maps them onto the SDG goals. The VLR's main section contains three highly descriptive chapters, "Leave No One Behind," "Let's Do It Together," and "Accelerated Action," which together demonstrate Espoo's commitment to interact meaningfully with its residents on issues of social, cultural, economic and ecological sustainability. Each chapter contains expert articles from the city's different units and introduces case studies that showcase the different projects in the city. Each article was further analysed according to SDG relevance, future potential and scalability (showed via the "handprint" icon).

This VLR also contains a section in which each individual SDG is filtered through the prism of the city's context, with a particular focus on SDGs 4, 9 and 13. This section makes use of graphically presented data, providing a digestible, comprehensive snapshot of relevant local data including job statistics, demography, socio-economic indicators and more.

The City of Espoo used the VLR not only as a tool, but as an opportunity to collect citizen input on a variety of projects, and to engage in capacity-building and education.

Governance Structure

The leadership of Espoo's mayor was instrumental in developing the city's work on SDGs and Agenda 2030. The city took a uniquely holistic, multi-disciplinary approach that actively involved the entire city organisation. The content that forms the bulk of the VLR was jointly written by different units, namely Education and Cultural Services, Technical and Environmental Services, Social and Health Services, and the Mayor's Office. Each unit was asked to write about 1-3 projects, and to identify and discuss the SDGs related to these projects. As a result of these methods, hundreds of team members from within the city's management were able to meet and discuss in a cross-disciplinary way.

Linkages with National Government and VNR

From the outset, Espoo collaborated extensively with the national government to prepare the VLR. The VNR handbook was utilised in Espoo's VLR preparation, and the VNR project manager came to Espoo for a full-day workshop. Espoo was also able to contribute data to Finland's VNR, thereby further strengthening the mutually beneficial connection between the VLR and VNR frameworks.

Ghent

VLR Name: Ghent Sustainability Report 2020 Voluntary Local Review

Level of Government: Municipal

Population (year): 264,000 (n.d.)

Area: 156.18 km²

VLR Main Description and Main Themes

As stated on the third page of this VLR, Ghent's report is "centred around exhaustiveness and figures." The VLR is the city's launch report, conceived as a tool to be used in consultation with stakeholders. Ghent's report utilises data from its 2018 environmental analysis, which is updated every six years. This data is also displayed via an online platform.

Ghent's VLR tackles each SDG in a highly contextualised manner, providing a brief outline of the SDG, its connection to Ghent's strategic plan, environmental indicators available for the SDG and, where possible, linkages with other SDGs. Ghent's VLR takes a storytelling approach, focusing on case studies that illustrate the impact of civil groups, advocacy organisations, and national and municipal policies on city life. The text is accompanied by a variety of graphs, maps and tables that display data from Ghent's environmental analysis in an accessible way.

Despite being Ghent's first VLR, it will not be its last, as the city plans to publish one sustainability report per year (until 2025, the end of the current term). In subsequent reports, SDGs will be grouped into five major topic areas (People, Planet, Prosperity, Partnerships and Peace).

Governance Structure

In Ghent, SDGs are integrated into local policy and goals. The multi-annual strategic plan, developed by four major parties via coalition agreement, has resulted in 20 mission objectives, and each SDG in Ghent's VLR is linked directly to these objectives.

Ghent began brainstorming its VLR in 2016, when a public meeting was held with interested stakeholders. Communicating with city residents is a priority for Ghent, as the VLR was developed with an eye towards initiating a dialogue with Ghent's communities, as well as connecting and communicating with the global SDG network.

Linkages with National Government and VNR

Belgium presented its VNR in 2017 at HLPF. Ghent works with an organisation that connects cities with the national government.

Guangzhou

VLR Name: UN SDGs Guangzhou Voluntary Review

Level of Government: Municipal

Population (year): 15.31 million

Area: 7,434.4 km²

VLR Description and Main Themes

Guangzhou is known as the "City of Flowers," as its climate allows for flowers to bloom year-round. It is a mega-city located within a cluster of other cities in the Pearl River Delta, which makes this city's VLR a compelling case study in sustainable development for particularly large urban centres.

Guangzhou's VLR reviews the specific measures put in place to address the challenges of each SDG, noting that around 70 measures addressing SDG challenges have been adopted in accordance with the city's 2035 long-term development strategy. The report then proceeds to take an in-depth look at each of its priority SDGs, which are SDG 4 (Quality Education), 6 (Clean Drinking Water and Sanitation Facilities), 9 (Industry Innovation and Infrastructure), 11 (Sustainable Cities and Communities), and 15 (Life on Land).

These five SDGs are discussed in their own dedicated sections. These multi-page sections contain an overview, an analysis of current progress, specific measures taken, and descriptive case studies illustrating the effects of the measures. Colourful graphs and abundant photographs serve to add further detail and context.

Governance Structure

In the elaboration of this VLR, the authors used materials from different levels of government and also took into account China's National Plan on

Implementation of the 2030 Agenda for Sustainable Development. The VLR was jointly developed by different government departments, research institutes, and civil organisations, with support from the Sustainable Development Solutions Network China Hub.

The VLR development process occurred concurrently with the process of engaging the public on the city's 2035 Strategic Plan. This VLR is notable for the wide distribution of the urban development questionnaire (more than 16,000 copies were disseminated, collecting over 4,000 suggestions), which allowed the city to collect information on awareness of the SDGs. Data from diverse sources, both offline and online, were incorporated into the report. Platforms, activities, and connections to educational and commercial centres were also mobilised to involve citizens in the VLR process.

Linkages with National Government and VNR

Guangzhou's VLR task force utilised China's National Plan on Implementation of the 2030 Agenda for Sustainable Development in its development of the VLR.

Hawai'i

VLR Name: Aloha + Challenge 2020 Benchmark Report: Hawai'i Voluntary Local Review of Progress on the Sustainable Development Goals

Level of Government: Regional

Population (year): 1,455,271 (2020)

Area: 28,311 km²

VLR Description and Main Themes

This is a state-wide VLR, and the first of its kind in the United States, reflecting data and learnings from all four of Hawai'i's counties. This VLR emphasises the interconnected nature of the SDGs, in that progress in one area is often dependent on progress in other areas. Recognition of this reality is Hawai'i's use of its own indicator—the Genuine Progress Indicator (GPI)—to measure progress more holistically.

In Hawai'i's VLR, the SDGs are grouped into six major priority areas (Clean Energy, Local Food, Natural Resource Management, Waste Reduction, Smart Sustainable Communities, and Green Workforce & Education). In this way, the VLR is able to localise the goals to Hawai'i's context and integrate them into holistically determined, locally relevant subject areas. For each priority area, the VLR notes where significant progress has been made, and where improvements are still needed.

In addition, Hawai'i has created a uniquely participatory and interactive online open-source hub to

collect additional insights and to track their progress on the SDGs. This platform, the Aloha+ Challenge Dashboard, exists to provide transparency and accountability to public, private and community stakeholders.

Governance Structure

The Hawai'i Green Growth Local2030 Hub is a statewide public private partnership, which has made it possible for Hawai'i's VLR to capture a range of views from government, business and civil society. This network works to ensure the sustainable development in the state through the Aloha+ Challenge, a framework for green growth that builds its reference points based on the data from the Local2030 Hub.

Linkages with National Government and VNR

As of March 2021, the US has not expressed its intention to present a VNR in the 2021 HLPF.

Mannheim

VLR Name: The Implementation of the United Nations Sustainable Development Goals in Mannheim 2030

Level of Government: Municipal

Population (year): 310,658 (2019)⁵

Area: 144.96 km²

VLR Description and Main Themes

Mannheim's VLR begins by noting the variety of charters to which the city has signed, illustrating the linkages between the city, and national, regional and local networks. Via a systematic review process, the City of Mannheim has created a 2030 Mission Statement that puts forward seven holistically developed strategic goals. These goals are related to quality of living and education, poverty alleviation, democracy, transparency, digitalisation, environmental friendliness, and international cooperation.

In each of the seven main chapters, Mannheim discusses the strategic goal, its connection to the 2030 Mission Statement and to the SDGs, and the city's current progress, which is measured based on a set of defined indicators. Progress is shown visually, by way of an arrow. A variety of strategies and projects are also described in each chapter; these projects serve as case studies that bring the VLR into conversation with Mannheim's residents.

In its VLR, Mannheim also considers the "dimension" or scope of the SDGs. Here, dimension refers to the degree of impact of each proposed SDG-related measure. Dimension 1 refers to measures implemented at the local level, dimension 2 refers to measures with an indirect impact on a global level, and dimension 3 refers to measures with a direct impact at the global level.

Governance Structure

Mannheim's 2030 Mission Statement was developed as part of the city's 2020-21 budget plan. Administrative units were asked how they could

support the mission statement during this process, and 126 impact goals and 412 indicators were created at the administrative level. The report notes that, to achieve these goals, 322 measures are in the process of being drafted, each targeting one of three dimensions of the SDGs.

The development timeline for the Mission Statement involved the input and collaboration of multiple stakeholders at a variety of events. An "Urban Thinkers Campus" in 2017 allowed over 500 participants to discuss the implementation of SDGs in Mannheim; this was followed by interim reports, interactive events, a civil dialogue series with prominent political players, an SDG conference, and the eventual adoption of the Mission Statement by the Local Council.

Mannheim's VLR is premised on the open and full participation of its residents. Mannheim's residents were asked: "Taking into account to the 17 UN SDGs, what do we want life in our city to be like in 2030?" The Mannheim city community processed over 1,500 responses to this question via their participation programme and also collected citizen opinions via opinion polls at significant local events.

Linkages with National Government and VNR

Mannheim was supported by the Federal Ministry for Economic Cooperation and Development and Engagement Global with its service agency "Communities in One World." Germany has declared its intention to present its VNR at the 2021 HLPF.

Montevideo

VLR Name: Montevideo Sustainable Development Goals: First Voluntary Review 2020

Level of Government: Municipal

Population (year): 1,319,108 (2011)

Area: 530 km²

VLR Description and Main Themes

Montevideo embarked on its first VLR to align its sustainable development strategy with the SDGs, and by extension, to be part of the global conversation on how to address current social, economic and environmental challenges. The VLR reinforces Montevideo's commitment to guaranteeing the well-being and high quality of life for its citizens.

The VLR presents the alignment process of Montevideo's strategic planning with the SDGs. This process consists of three steps. First, a mapping exercise to explore the contributions made by ongoing policies to the advancement and localisation of the SDGs; this was based on Uruguay's own SDG indicators to better coordinate national and local actions towards the SDGs. Second, the prioritisation of SDGs for the first VLR, which resulted in the selection of SDGs 5, 6, 10 and 11. Third, a mapping exercise specific to the prioritised SDGs, to gauge the extent to which the prioritised SDGs are present in municipal initiatives. Overall, the VLR is a step towards the localisation of the SDGs in Montevideo. The COVID-19 pandemic has made this VLR even more relevant due to the pandemic's impact on several of the goals, such as SDGs 1, 3, 5, 8 and 10.

Governance Structure

Montevideo has engaged with multiple international initiatives as part of its efforts towards the localisation of the SDGs and its first VLR. First, in 2018, Montevideo

took part in the "SDG Localization Project: Promoting Inclusive and Peaceful Cities in Latin America," which was supported by the United Nations Development Programme and the Madrid City Council. In 2019, with support from the Euro-Latin American Alliance for Cooperation among Cities, Montevideo began the process to conduct its first VLR. To this end, the city created an ad hoc working group that brought together leaders from the Planning Department and from the Foreign Affairs and Cooperation Division. This working group was responsible for the VLR's methodology and for the alignment exercise to map the SDGs to Montevideo's strategies.

Linkages with National Government and VNR

Montevideo's first VLR lays the foundations towards a stronger integration between Uruguay's VNR and local reviews. The city aligned its indicators with those of the national level. The VLR also details the competence of the city in regard to the localisation of the SDGs, showing the different responsibilities of each level of government. Furthermore, the VLR highlights efforts at the national level to accomplish the 2030 Agenda, such as the inclusion of the SDGs into the country's budget cycle.

Niterói

VLR Name: Voluntary Local Report on Sustainable Development Goals. Niterói. Accountability Systems for Measuring, Monitoring and Reporting on Sustainable City Policies in Latin America

Level of Government: Municipal

Population (year): 513,584 (2017)

Area: 134,074 km²

VLR Description and Main Themes

Niterói is a municipality that is part of Rio de Janeiro's metropolitan region in Brazil's Southeast region. Its Human Development Index is the highest among all municipalities in the state of Rio de Janeiro and seventh highest nationwide. The municipality's current strategic plan, "Niterói that We Want," aims at fostering public participation in shaping the municipality's future; this plan also lays the foundations for Niterói's "Commitment to the Results Program" to better monitor and evaluate its development along seven priority areas: 1) Organised and Safe; 2) Healthy; 3) Educated and Innovative; 4) Prosperous and Dynamic; 5) Vibrant and Attractive; 6) Inclusive; and 7) Efficient and Committed⁶. To achieve the goals, projects are considered every four years according to Niterói's investment priorities. The municipality has also aligned its policies with the SDGs. The VLR points that even though the municipality is well positioned to achieve many social targets, challenges remain with regard to SDG 11, for example, in public transport.

Governance Structure

Niterói's first VLR is the result of a collaboration between the Municipality of Niterói and UN-Habitat initiated in 2017 as part of the "Public Accountability Systems to measure, monitor and report on sustainable

urban policies in Latin America" project, which included other Latin American cities. This project encouraged participating cities to commit themselves to advance the localisation of the SDGs. Activities included capacity building and engagement with a myriad of stakeholders and within the local government itself, both virtually and in physical form. The project resulted in a multi-year process comprising peer-learning initiatives with all cities as well as others specific to Niterói. For example, Niterói, together with UN-Habitat, used the online platform "Collab.re," launched four consultation campaigns in 2018 specific to SDGs 3, 5, 6, 10 and 14, gaining a total of 778 responses with suggestions on how better direct public policy.

Another example of good practice was Niterói's "SDG Week," which took place in May 2019. This activity invited stakeholders to think how to accelerate the localisation of the SDGs by exploring creative solutions tailored to Niterói's context.

Linkages with National Government and VNR

There is no mention of integration between Niterói's VLR and Brazil's VNR. However, the report refers to pertinent national policies when examining particular SDGs.

Pará

VLR Name: Voluntary Local Review on the Sustainable Development Goals in the State of Pará – Brazil.

Level of Government: Regional

Population (year): 8,600,00 (n.d.)

Area: 1,247,954.666km²

VLR Description and Main Themes

The State of Pará, Brazil, is crossed by the Amazon River and is the location of the Amazon rainforest, which provides ample resources. At the same time, the Pará encompasses a wide array of economic, social and environmental factors. In 2019, the city of Barcarena, in the State of Pará, released its first VLR, and was followed in April 2020 by a state-wide review. Pará's VLR is instrumental in solidifying the state's commitment towards localising the 2030 Agenda, to monitor progress towards the SDGs, and to showcase some of the good practices being implemented.

Pará's first VLR focuses on the institutionalisation of the SDGs across the state's main policy and planning frameworks as well as its budgetary guidelines, as a first step towards their implementation. It highlights all the different policy frameworks governing the state and how they are being aligned with the 2030 Agenda. Moreover, it works as a baseline for gauging progress towards achieving the SDGs in Pará. The VLR process also hopes to raise awareness of the 2030 Agenda, not only across different government bodies, but also across the whole of society. The VLR concludes by recommending better planning management to improve monitoring on how the different implemented actions are helping the progress of the SDGs.

Governance Structure

Two State Secretariats of the State of Pará were responsible for the VLR Process: The State Secretariat for Planning and Administration and the State Secretariat for Environment and Sustainability. In 2019, Pará institutionalised the 2030 Agenda through a stakeholder engagement process consisting of 12 public hearings with the participation of 1,919 persons. This resulted in the subsequent alignment of the SDGs in its 2020-2023 Multi-Year Plan (the PPA), the Budgetary Guidelines Act (LDO), and its Annual Budgetary Law (LOA). In 2020, Pará launched its "SDG Notebook" which aligns actions conducted under the PPA with the 169 targets of the SDGs. Regarding the Annual Budgetary Law, from 2021, all actions need to identify which SDGs they support. Following these actions, different sectoral plans have also been aligned with the 2030 Agenda, such as the "Amazon Now" State Plan.

Linkages with National Government and VNR

The VLR report of the State of Pará does not indicate any connection with the country's VNR. Brazil's first VNR was reported at the 2017 HLPF, and as of March 2021, Brazil has not expressed its intention to submit a VNR during the 2021 HLPF⁷.

Pittsburgh

VLR Name: Pittsburgh and the Sustainable Development Goals: A Voluntary Local Review of Progress

Level of Government: Municipal

Population (year): 300,286 (2019 estimate)⁸

Area: 151.11km²

VLR Description and Main Themes

Pittsburgh's VLR continues the work initiated by the City of Pittsburgh Preliminary Resilience Assessment, which helped the city to better understand its most pressing stresses. Ever since, the city has laid out plans to address the issues identified, such as economic and racial inequality and climate change. Against this backdrop, the SDGs provide a useful framework to holistically devise solutions to target Pittsburgh's main problem, that of fragmentation. By looking to the city's strategies through the lenses of the SDGs, the city is finding synergies and co-benefits across its different strategies and activities.

The city's first VLR is considered a baseline report against to which measure progress in future review cycles. In the future, Pittsburgh will continue its review and follow-up work to better cater to the needs of Pittsburghers. In doing this, the 2030 Agenda becomes instrumental to envision new strategies towards achieving a more environmentally, socially and economically sustainable future. This first VLR works, thus, as a gap-finding exercise to identify areas currently not directly addressed by municipal actions. Following this gap analysis, the city plans to engage in a cycle of subsequent steps to monitor and track progress. This will allow the city to find new synergies between different activities as well as to envision ways to deliver better public services. Finally, the VLR also acknowledges the disruption brought by the COVID-19 pandemic to sustainable development efforts. However, the city believes this can be an opportunity to build back better and create a better future as Pittsburgh recovers.

Governance Structure

Pittsburgh conducted its VLR with guidance from research institutions—Carnegie Mellon University and the Brookings Institution—and from two other cities that have already presented their VLRs—Los Angeles and Bristol. The city adopted a two-phase approach for its VLR: firstly, localisation and secondly, mapping. The localisation phase adapted the SDGs and its 169 targets to the city. To do so, Pittsburgh reconceptualised each target as 'themes', preserving the overall objective of the targets but making them more relevant to the local reality. The mapping phase comprised multiple activities to align ongoing municipal actions to the SDGs. This included, among other activities, online surveys among all city personnel to identify to which SDG each person considers they are making a greater contribution towards and also to link the projects they were working on with different SDGs. This survey helped to increase the level of engagement of city personnel with the SDGs. Additionally, this phase included a Round Table Discussion Series to further discuss the SDGs in relation to the local context with city employees.

Linkages with National Government and VNR

Pittsburgh's VLR report does not indicate any connection with the national process of review and follow-up of the SDGs. As of March 2021, the USA has not expressed their intention to present a VNR in the 2021 HLPF.

São Paulo

VLR Name: Report of Localisation of Sustainable Development Goals in São Paulo

Level of Government: Municipal

Population (year): 12,252,023 (2019)

Area: 1.521,11km²

VLR Description and Main Themes

This localisation report focuses on translating the 2030 Agenda into the context of São Paulo⁹, serving as preamble to a VLR. This was facilitated by São Paulo's participation in the project "Strategies for the Implementation of 2030 Agenda and the Localization of Sustainable Development Goals (SDGs)" sponsored by the Union of Ibero-American Capital Cities (UCCI). The report situates the 2030 Agenda within the global and national context; in particular, it highlights the different strategies, bodies, partnerships and frameworks sustaining localisation efforts in Brazil. It also chronologically enumerates the different international actions in which the city of São Paulo is participating, underscoring the city's commitment to sustainable development at large, and to the SDGs in particular.

In 2017, São Paulo linked its Multi-Annual Plan—the city's core budgetary planning instrument that guides the main actions undertaken—to the SDGs. In 2019 the city formed the "SDG Municipal Committee" with a mandate to produce an "Action Plan for Implementation of the United Nations 2030 Agenda for Sustainable Development. The report details different initiatives across five dimensions: 1)

institutional; 2) environmental; 3) economic; 4) social; and 5) initiatives for fighting COVID-19 and recovery.

Governance Structure

In addition to setting up the "SDG Municipal Committee," the São Paulo also established an "Inter-Secretarial Working Group" in December 2019, involving staff from 26 municipal bodies. The underlying idea was to use existing resources while maximising horizontal collaboration within the government. The city connected the indicators produced by "São Paulo City's Indicators Observatory" (ObservaSampa), to the SDG indicators. This platform was already measuring sustainable development efforts and also served as an online space for citizen participation.

Linkages with National Government and VNR

The report highlights the different bodies and initiatives at the national level supporting the localisation of the 2030 Agenda. In particular, the VLR benefited from a national indicators system. However, it does not indicate any particular connection with the VNR process.

Stuttgart

VLR Name: Stuttgart – a Livable City, The Global Agenda 2030 at a Local Level. Baseline Study Depicting the Sustainable Development Goals (SDGs).

Level of Government: Municipal

Population (year): 635,911 (2019)¹⁰

Area: 207,33km²

VLR Description and Main Themes

Stuttgart's VLR is the result of the "SDG Indicators for Municipalities" project of the German Association of Cities, for which Stuttgart was a pilot city. This project¹¹ was launched in 2017 to translate the 17 SDGs and their 169 targets into the context of German municipalities and to identify which targets fall within their responsibilities. As a pilot-testing city, Stuttgart participated into a second phase (from July to September 2019) to update the data and produce a baseline study of selected 77 indicators. This allowed to look cross-sectorally at the city's policies and initiatives, highlighting the correlation between social, economic and environmental indicators. Furthermore, this baseline study served to monitor the progress made towards accomplishing the selected indicators in future reports.

Stuttgart's VLR presents the selected indicators, their definition, and the source of the data to track their development. It also warns that "using quantitative indicators means a necessary restriction to individual, selected aspects, which can neither represent an overall picture, nor reveal the multiple connections and diverse interactions of the individual aspects" (p. 30). This apparent limitation should not be seen as an impediment towards evidence-based policy, but rather, as an invitation to expand the data-gathering and analysis process towards other qualitative forms of assessment. The report also cautions that the highlighted measures are a sample of exemplary

initiatives conducted at the local level, but not an exhaustive list of all the work done to localise the SDGs. On the other hand, the VLR also reinforced cross-departmental cooperation within the city government, improving future actions to advance sustainable development.

Governance Structure

To coordinate efforts towards advancing the SDGs. Stuttgart established a full-time position in the Department for International Relations for the "Coordination of Municipal Development Policy". This post was initially established in 2017 for two years, but it was subsequently extended for another two years. All departments and divisions comprising the government of the City of Stuttgart played an active role in the realisation of the report. This facilitated the localisation of the 2030 Agenda and also triggered additional partnerships with a wide range of stakeholders, ranging from civil society and academia, to national and international cooperations. These partnerships are expected to expand in the future. The alignment process between existing strategies to the SDGs served as gap finding exercise.

Linkages with National Government and VNR

The VLR report of the State Capital Stuttgart does not detail any concrete connection between the local and the national review processes.

Taipei City

VLR Name: 2020 Taipei City Voluntary Local Review: Global Perspective, Taipei Action

Level of Government: Municipal

Population (year): 2,645,041 (2019)

Area: 271.8 km²

VLR Description and Main Themes

Taipei conducted its first VLR in 2019, and the second edition for 2020 updates and expands on work conducted the year before. Taipei's first VLR focused on seven priority goals: SDGs 3, 4, 8, 9, 11, 12 and 17. The 2020 edition adds four more priority goals (SDGs 4, 5, 8 and 9) and reviews progress towards those 11 SDGs, painting a detailed and concise picture of the progress towards delivering the 2030 Agenda. The VLR reviews each goal and presents pertinent data and trends, highlighting exemplary policies.

The VLR devotes special attention to the possible disruption caused by the COVID-19 pandemic to the localisation of the SDGs as well as to the response given by the local authorities. The VLR indicates the adverse impact on the 17 SDGs of the pandemic, such as the loss of income due to diminished economic activity (SDG 1 and 8), the effect on health (SDG 3), or the possible regression in regard to gender equality (SDG 5). The VLR also highlights some of the measures implemented by the city to curb the expansion of COVID-19, such as more production lines for facemasks, and increased quarantine regulations. Overall, Taipei City strives to promote social measures that balance the control of the pandemic and economic development.

Governance Structure

The methodology of Taipei City's second VLR follows the one used in its first VLR, using the same review standards. This allows for a better comparative analysis between the 2019 and 2020 editions. The review standard is divided in four tiers: Tier 1) review of the city's strategic planning, the "livable and sustainable Taipei;" Tier 2) core vision and its correspondence with the SDGs; Tier 3) SDGs Key development priorities; and Tier 4) other city policies and sustainability indicators.

Linkages with National Government and VNR

Although the VLR report does not specify any concrete linkages between reviews at the local and national levels, it highlights pertinent national policies supporting the localisation of the 2030 Agenda in the city.

Taoyuan

VLR Name: Sustainable Development Goals: Taoyuan City Voluntary Local Review

Level of Government: Municipal

Population (year): (more than) 2,250,000 (01/2020)

Area: 1,220.95 km²

VLR Description and Main Themes

Taoyuan is a fast-growing city—this adds additional pressure on the environment. To construct a more sustainable city, Taoyuan decided to conduct its first VLR in 2020 and to strengthen the 5Ps of sustainable development¹² across municipal operations. The city already had in place a wide range of organisations promoting sustainable development; as early as in 2004, Taoyuan established the Council of Sustainable Development and the Environmental Education Counselling Group. Subsequently, several other organisations have been created to further support the city's efforts towards sustainable development, such as the Smart City Promotion Committee in 2015 and the Green Energy Project Office in 2018.

The VLR process compelled all city bureaus to re-examine their activities in light of the SDGs. As a result, the VLR proposes a vision for the city to achieve the 2030 Agenda, and sets up indicators that will be used to track progress towards that goal. The VLR process helped Taoyuan City to holistically reconsider their policies. The cross-organisation brainstorming sessions helped to elucidate better practices as well as to reconsider Taoyuan's core values. Therefore, adopting the common language of the SDGs served to reconsider how to better plan for the city's future while reflecting on the successes and shortcomings of ongoing strategies. The VLR also acts as a vehicle for communicating the city's best practices to the global community.

Governance Structure

In setting up its vision of "Friendly and Sharing, Sustainable and LOHAS," Taoyuan proposed 10 policy guidelines in accordance with the 2030 Agenda. The SDGs become a tool to improve municipal management and the provision of public services. The VLR translates Taoyuan's strategies into the common language of the SDGs. To do so, the city first maps its current initiatives to the SDGs, identifying gaps and proposing a framework for evaluating Taoyuan's progress. The VLR process included a series of meetings between relevant staff, chaired by the deputy secretary-general. Agency coordination meetings have also been held.

The first draft of the VLR report was reviewed by relevant experts. Responding to their feedback, a revised draft was discussed in "nine leader" consensus meetings," which were chaired by the mayor. These meetings resulted in the merger of some of the city's plans and actions, thus streamlining municipal policies going from 392 projects to 288 plans. Although the city already has pertinent data and metrics to assess its policies, as part of the VLR process, Taoyuan held a workshop to construct SDGs indicators, resulting in 59 indicators that form the core of this VLR report.

Linkages with National Government and VNR

The VLR report does not include any explicit mention of collaboration with the national government.

Turku

VLR Name: A Voluntary Local Review 2020: The Implementation of the 2030 Agenda for Sustainable Development in the City of Turku

Level of Government: Municipal

Population (year): 193,015 (03/2020)¹³

Area: 306.36 km²

VLR Description and Main Themes

Turku enjoys a long history of fostering sustainable development. As laid out in its 'Turku 2029 City Strategy,' the city is set to become climate positive by 2029, the 800th anniversary of its foundation. Turku's first VLR is one more step to underscore the city's commitment towards an overall development model that is economically, socially and ecologically sustainable. The VLR is future-oriented, aiming at supporting the city's ongoing efforts to sustain and improve quality of life in the coming years. Through the VLR, the city aims at accelerating the localisation of the SDGs as well as to raise awareness among residents and other relevant stakeholders on the 2030 Agenda.

The VLR aligns its 'Turku 2029 City Strategy' and other related municipal operation with the SDGs. It comprehensively reviews the city's policies against the 17 SDGs identifying gaps in current strategies. In response to this gap-finding analysis, the city anticipates addressing those gaps by updating existing strategies and/or developing new ones. For each SDG, the VLR recognises pertinent indicators and provides current trends. In so doing, the report becomes a baseline to measure progress towards achieving the SDGs. Furthermore, the VLR also helped to foster horizontal collaboration across Turku's different divisions, unifying development goals.

Governance Structure

The VLR process was initiated by the Mayor and led by the Project Development Unit of Turku Central Administration in collaboration with entire City Organisation and appropriate staff from different projects or departments. Turku City Council approved the VLR's core messages in March 2020, and the report in June 2020. Turku's core governance mechanism is the 'Turku 2029 City Strategy' which works as the main framework from which other programmes and operative agreements are derived. The VLR takes this core framework, related spearhead projects, and the activities of the companies responsible for water production and purification as the starting point for the review of Turku's progress towards localising the SDGs. For each SDG, the review process determined relevant targets and indicators at the local level, and included workshops, surveys and interviews.

Linkages with National Government and VNR

The City of Turku, together with the City of Espoo, worked with the Finnish Prime Minister's Office to facilitate the integration of Turku's VLR into the VNR of the country through workshops and planning meetings. The city's VLR was featured in Finland's VNR presented at the HLPF in 2020, in a pioneer step towards a closer integration between local and national action on the SDGs.

Wallonia

VLR Name: Où en est la Wallonie, Par Rapport Aux, Objectifs de Développement Durable? Bilan Level of Government: Regional

Population (year): 3,633,795 (2019)^x

Area: 16,901 km²

VLR Description and Main Themes

Wallonia is one of the three regions of Belgium—together with Flanders and the Brussels Capital Region. The region is committed to the 2030 Agenda, and already in 2017 published a report showcasing initial work to advance localisation efforts. The current report focuses on 80 indicators representing the great diversity of SDGs. These 80 indicators were chosen based on three basic criteria: 1) indicators which can be disaggregated by gender, age, income class, etc. to better address the principle of leaving no one behind; 2) indicators that elucidate progress towards more than one SDG, therefore reflecting the all-encompassing nature of the 2030 Agenda; and 3) indicators that are based on existing work. The indicators are analysed in two time spans –long-term (from 2000 until the latest available year of data available) and short-term (from 2010 until the latest year of available data). Progress is visualised with a traffic-light system, using green, yellow and red to denote whether an indicator has a favourable, unfavourable trend or remains unchanged. The report provides a global analysis, focusing on all 17 SDGs and pertinent indicators and also, a second analysis by components, reflecting on social, economic, environmental and governance aspects of the SDGs.

Wallonia's VLR concludes with a section listing eight recommendations made by a dozen experts in the field to better measure the region's progress towards attaining the SDGs. These recommendations are linked to eight concrete actions (one per recommendation) to accelerate the localisation of the 2030 Agenda.

Governance Structure

The work of Wallonia's VLR was conducted between March and November 2019 by the Sustainable Development Directorate of the General Secretariat of the Walloon Public Service (SPW) and the Walloon Institute for Evaluation, Forecasting and Statistics (IWEPS) in collaboration with other SPW departments—notably, the Department of Agriculture, Natural Resources and Environment.

Linkages with National Government and VNR

Wallonia's VLR does not indicate any particular integration with Belgium's Voluntary National Review or with higher levels of government.

Yucatán

VLR Name: Voluntary Subnational Report Yucatán 2020

Level of Government: Regional

Population (year): 2,320,898 (2020)¹⁴

Area: 43,379km²

VLR Description and Main Themes

This is the Yucatán's first VLR. As Yucatán is a state in Mexico, this document is referred to as a Voluntary Subnational Review, rather than a VLR. In addition to two substantive analytical chapters ("Accelerating SDGs" and "Complementary SDGs and Regional Advancement") that address each SDG individually, the review contains chapters on policy and enabling environment, results, and future goals. Yucatán presents the information in a varied and descriptive way, alongside graphs, photographs and descriptions of the work of many civil society groups in the region. Yucatán's review is also noteworthy for its multiple references to COVID-19, which is mentioned over a hundred times throughout the text and is well integrated into the state's analysis of the goals.

The content is presented in a summarised format at the outset of the review, in the "Highlights" chapter. Thus, though this review is a particularly comprehensive text, the inclusion of the initial "Highlights" means that the authors did not necessarily sacrifice accessibility in the name of breadth of content.

Governance Structure

The administration of the current Governor of Yucatán, Mauricio Vila Dosal, prioritised the inclusion and institutionalisation of the 2030 Agenda in the State of Yucatán's planning and strategy. A State Development Plan was created as a guideline and an agreement was signed between UNDP and Yucatán to streamline this process. The state also transitioned to a Results-Based Budgeting model and created a 2030 Agenda State Council, made up of heads of State Public Administration Units, municipal presidents, and

representatives from the National Institute of Statistics and Geography, civil society, academic institutions and the private sector. Three thematic subcommittees, as well as a Regional Committee and Technical Committee, were created. The establishment of progress indicators as well as monitoring and follow-up systems, was also institutionalised and promoted by the government to stay on track with the integration of the SDGs into the activities of the administration.

The review itself was developed by the Technical Secretariat of the 2030 Agenda State Council, with the participation of members of the State Government, the above Council and specialised committees. Bulletins entitled "Implementation of the 2030 Agenda in the State of Yucatán" were used to share and disseminate information of relevant activities and programmes, and the 2030 Agenda Monitoring System and Yucatán 2040 (a website for consultation) were also created to enable monitoring and accountability.

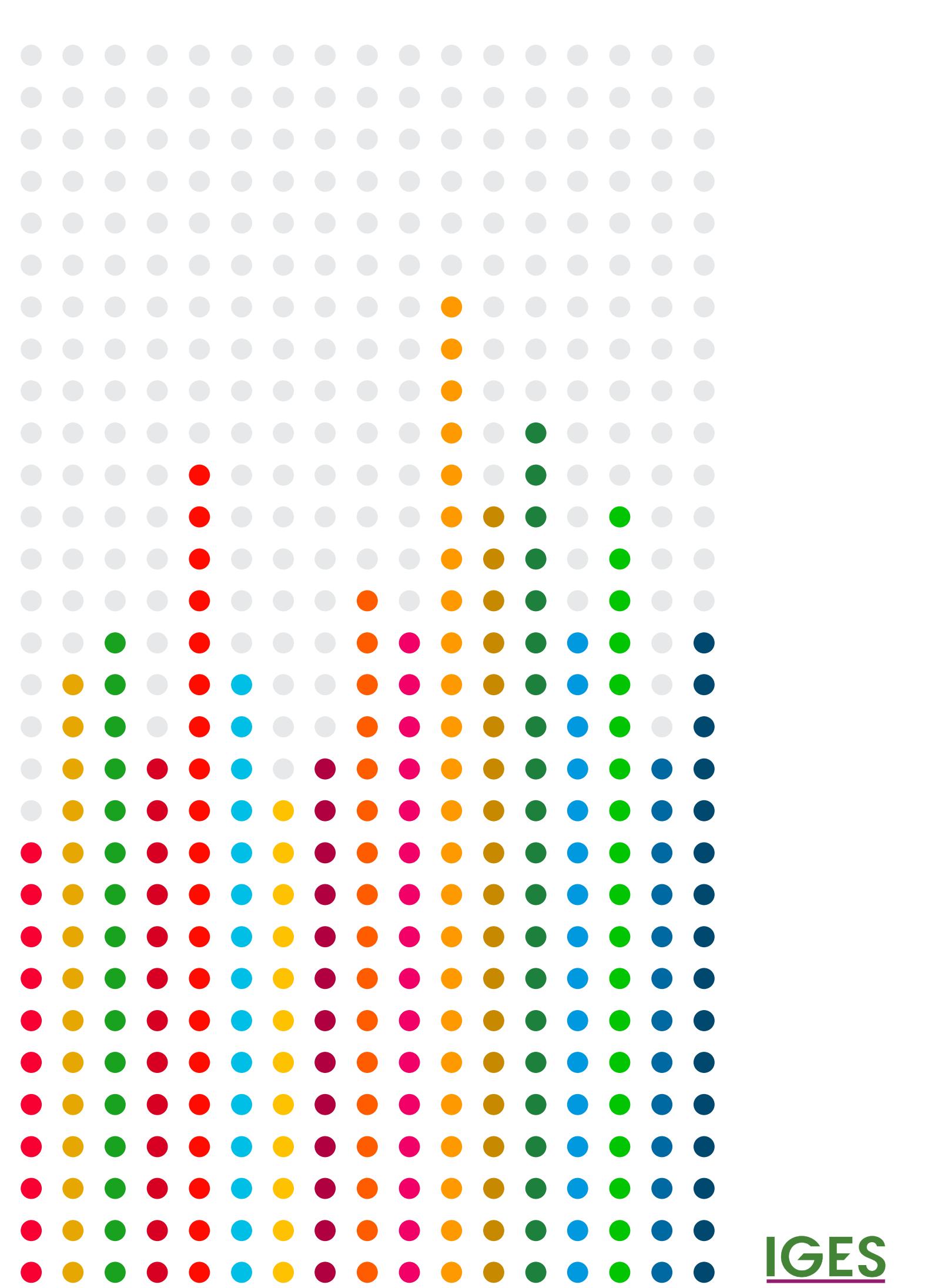
Linkages with National Government and VNR

Yucatán developed its review based on the "Guide of the Development of Voluntary Subnational Reviews: the implementation of the 2030 Agenda for Sustainable Development in the subnational scope of Mexico," presented by the Presidency of the Republic of Mexico (in conjunction with other partners). UNDESA's VNR manual served as the basis for this guide on Voluntary Subnational Reviews.

The Mexican national government's interest in integrating and disseminating the SDGs at the local level is apparent throughout Yucatán's review. Notably, the review contains a section entitled "Mexico and the SDGs," which provides additional context for Mexico's history of involvement with the SDGs.

ENDNOTES TO ANNEX

1. According to the National Institute of Statistics: https://www.ine.es/buscar/searchResults.do?Menu_botonBuscador=&searchType=DEF_SEARCH&startat=0&L=0&searchString=barcelona
2. According to the National Institute of Statistics. Available at: <https://www.ine.es/jaxiT3/Datos.htm?t=2853#!tabs-tabla>
3. According to the "Agenda Euskadi Basque Country 2030: Basque Contribution to Agenda 2030 for Sustainable Development" presented in 2017. Available at: https://www.irekia.euskadi.eus/uploads/attachments/11500/AGENDA_EBC2030.pdf?1523448923
4. According to the 2021 HLPF's website, available at: <https://sustainabledevelopment.un.org/index.php?page=view&type=30022&nr=2438&menu=3170>
5. According to: <https://www.statistik-bw.de/>
6. Municipality of Niterói. (2020). Voluntary Local Report on Sustainable Development Goals. Niterói. Accountability Systems for Measuring, Monitoring and Reporting on Sustainable City Policies in Latin America. p. 3.
7. Information regarding which countries will present a VNR in 2021 can be found here: <https://sustainabledevelopment.un.org/hlpf/2021#vnrs>
8. According to the US Census Bureau's City and Town Population Totals. Available at: <https://www.census.gov/data/tables/time-series/demo/popest/2010s-total-cities-and-towns.html#tables>
9. There was a previous report published in 2019 on the localisation of the SDGs. The 2019 edition, however, was a joint effort between the Government of the State of São Paulo, the Fundação Sistema Estadual de Análise de Dados (SEADE) and the Fundação de Amparo à Pesquisa do Estado de São Paulo (FAPESP). The report is only available in Portuguese.
10. According to: <https://www.statistik-bw.de/>
11. This was a joint initiative between the German Association of Cities, the German Institute for Urban Studies, and the Federal Institute for Research on Building, Urban Affairs and Spatial, the Service Agency Communities in One World and the Bertelsmann Foundation.
12. These are: People, Planet, Prosperity, Peace, and Partnership. For more information, please see: https://www.unescwa.org/sites/www.unescwa.org/files/u593/the_5ps_of_the_sustainable_development_goals.pdf
13. According to: <https://statbel.fgov.be/nl/themas/bevolking/structuur-van-de-bevolking>
14. According to the National Institute of Statistics, Geography and Informatics, available at: <https://www.inegi.org.mx/programas/ccpv/2020/>



IGES