Discussion Paper

Challenges in reporting progress on the 2030 Agenda at local levels

An assessment of the 2021 Voluntary Local Reviews (VLRs)

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Introduction

When adopting the 2030 Agenda, United Nations member States committed to working closely with local and regional governments on the implementation of the Sustainable Development Goals (SDGs). Since 2015, metropolises, small cities, regions and their associations alike have been working actively on localizing the 2030 Agenda, bringing the SDGs closer to the people they serve and using the global framework as a tool for local planning and implementation. Local and regional governments play a pivotal role in achieving the SDGs. By one estimate, at least 65% of the 169 SDG targets will not be reached without concerted engagement and coordination with local and regional governments.[1]

As part of its follow-up and review mechanisms, the 2030 Agenda for Sustainable Development encourages member States to "conduct regular and inclusive reviews of progress at the national and sub-national levels, which are country-led and country-driven".[2] The 2030 Agenda further calls on major groups and other stakeholders, including local authorities, to report on their contribution to the implementation of the SDGs.[3]

In this spirit, local and regional governments are increasingly carrying out sub-national reviews of SDG implementation, known as voluntary local reviews (VLRs). While the VLRs hold no official status, they can be a powerful accelerator for SDG implementation - contributing to the collection and analysis of timely, accurate and disaggregated data; bringing stakeholders closer to decision-making processes; strengthening multilevel governance; and fostering integration of the SDGs into local planning.

Cities and regions have shown great interest in the VLR process. Though there is no official count available, this paper acknowledges at least 147 Voluntary Local Reviews have been published and recorded as of July 2022. The number of VLR submissions is growing steadily each year, from two in 2016 to 48 in 2021. A significant majority of the VLRs are at the city level (108 out of 147), indicating a growing appropriation of the 2030 Agenda by municipal authorities across the world. A growing debate and interest have emerged on this new process and on ways to improve its effectiveness.

As a UN institution working to eradicate poverty and reduce inequality, help countries to develop sustainable development policies, leadership skills, partnering abilities, institutional capabilities, and build resilience to achieve the Sustainable Development Goals, UNDP hopes contribute to this debate by undertaking in this discussion paper a systematic overview assessment of the contents of the 48 VLRs presented in 2021[4]. This paper identifies general trends and highlights interesting approaches taken by some sub-national authorities to implement the SDGs and report on their progress. While this paper examines the general trends in VLRs, it also focuses on one of the core objectives of the 2030 Agenda, namely leaving no one behind.

In order to complement rather than duplicate reports issued by UN DESA, other UN bodies and civil society organizations, this paper focuses on the substantive content of the VLRs, and on cross-cutting themes of the 2030 Agenda rather than on particular goals or targets. As explained further below, the paper builds on a systematic content analysis of the VLRs. Its purpose is to provide an overview of trends in VLRs that would identify some key issues in the implementation of the 2030 Agenda, and highlight diverse practices of local authorities to promote mutual experience sharing and learning across sub-national governments.

[1] Cities Alliance, "Sustainable Development Goals and Habitat III: Opportunities for a Successful New Urban Agenda," Cities Alliance Discussion Paper 3 (2015): p13, https://www.citiesalliance.org/sites/default/files/Opportunities%20for%20the%20New%20Urban%20Agenda.pdf
[2] Transforming our world: the 2030 Agenda for Sustainable Development, A/RES/70/1, 21 Oct 2015, para 79, https://undocs.org/A/RES/70/1
[3] Id., para 89
[4] This number represents the set of VLRs that where publicly available on the portals of UN DESA, UN-Habitat, IGES Online Voluntary Review Lab and the Global Observatory on Local Democracy and Decentralization (GOLD), as of July 2022

Follow-up and Review of the 2030 Agenda

The 2030 Agenda sets out an ambitious and transformative vision to address the complex challenges of the 21st century. Though the 2030 Agenda is best known for the SDGs, it is a holistic concept and a universal agenda for sustainable development, not just a list of 17 goals. Regardless of their level of income, all countries face social, economic and environmental challenges. As these challenges are inter-related, the 2030 Agenda is integrated and needs to be seen as a whole, not as a set of disjointed priorities. And because it is a human centered agenda, based on a fundamental commitment to equality and human rights, inclusion is an essential over-arching goal.

This review focuses on how VLRs address the theme of 'leaving no one behind' which is one of the most important principles at the core of the agenda, along with means of implementation, universality and commitment to human rights.

Efforts to implement the SDGs are monitored by intergovernmental mechanisms to track their progress. The Voluntary National Reviews (VNRs) are a central element of the follow-up and review process for the 2030 Agenda as set out in the 2015 Declaration (UN 2015). The 2030 Agenda urges national governments to "conduct regular and inclusive reviews of progress at the national and sub-national levels, which are country-led and country-driven". The VNRs are presented every year by select/volunteer Member States during the Economic and Social Council's High-Level Political Forum on Sustainable Development (HLPF). The VNRs are not conceptualized as a mandatory accountability mechanism; rather, the aim is to facilitate peer-review and the sharing of experiences, including successes, challenges and lessons learned among member states.

The 2030 Agenda and the SDGs provide a universal framework but recognize that countries differ in their challenges and resources. Countries are therefore called upon to set their nationally specific agendas and priorities. Against this backdrop, while guidelines for VNRs have been issued, they are intended to be flexible and allow for adaptation to national circumstances. Consequently, there is a considerable heterogeneity among VNRs with regard to thematic focus, the use of indicators, the details of policy descriptions and the inclusion of civil society or private sector perspectives, among others.

SDG Localization

The 2030 Agenda recognizes that governments have primary responsibility for implementation, follow-up, and review at the national, regional, and global levels. This requires a comprehensive whole-of-government and whole-of-society approach, including stronger coordination between central and local governments.[5] In addition, according to Local 2030[6], localizing development means considering "the subnational context in achieving the 2030 Agenda, from setting goals and targets, to determining means of implementation, to using indicators to measure and monitor progress".

The SDGs are global, but at the same time, all SDGs have targets that are directly related to the responsibilities of local and regional governments. Their achievement depends to a large extent on their realization in communities, cities, and regions. That is why, more than ever, local and regional governments need to promote integrated, inclusive, and sustainable regional development in order to achieve the SDGs.

Subnational governments are the best level of government to link global goals with local communities and can make a significant contribution to ensuring that sustainable development is responsive to local needs and aspirations.

Development goals can only be achieved through the full participation of local actors, not only in implementation, but also in agenda setting and monitoring. Participation requires that public policies are not imposed from above, but that the entire policy chain is inclusive. All stakeholders must be involved in the decision-making process at the local and national levels, through consultation and participatory mechanisms. There are several valuable SDG localization tools which help local and regional governments to initialize the SDGs process, enable institutional arrangements for SDGs, and enhancing their capacities.[7] The Voluntary Local Review (VLR) is one meaningful way to do this.

[5] Foundational Primer On the 2030 Agenda for Sustainable Development, Part 3, Chapter 5, pp. 41-43, UNSDG. November 2019, https://unsdg.un.org/sites/default/files/2019-11/UNSDG-SDG-Primer-Report.pdf

[6] Local2030 is a network and platform that supports the on-the-ground delivery of the SDGs, with a focus on those furthest behind. It brings together local and regional governments and their associations, national governments, businesses, community-based organizations and other local actors, and the United Nations system to share tools, experiences, new solutions and guides to support SDG localization. https://www.local2030.org/about-us.php

[7] See the Local 2030 platform for a compendium of tools https://www.local2030.org/discover-tools

Overview of the Voluntary Local Reviews (VLRs)

VLRs emerged with the regional governments of the Valencian Community and North Rhine-Westphalia issuing their first Local Reviews in 2016, and with New York City's presentation of its first VLR at the HLPF (High Level Political Forum) in 2018. The emergence of Voluntary Local Reviews (VLRs) reflects the changing political context regarding implementation and monitoring of global governance and sustainable development. The 2030 Agenda set forth a more integrated, inclusive, and participatory approach to development,[8] calling for action at all levels and by all stakeholders, including local authorities. This reflects the growing recognition of the importance of local and regional actors in achieving sustainable development. The VLRs have become a key mechanism for local and regional governments to report on their progress toward achieving the SDGs. In addition to its original role of monitoring and reporting, the VLR is a powerful driver of the SDG localization process, providing a platform for policy coherence, strategy planning, multi-layered coordination, and engagement of various stakeholders at sub-national levels, as a means to strengthen the localization process in a way that is relevant to the local context.[9]

Initially, the VLR was a spontaneous initiative by local and regional governments,[10] and the format of VLRs was based on the outline provided in the handbook for the preparation of Voluntary National Reviews (VNRs) produced by the Division for Sustainable Development of the UN Department of Economic and Social Affairs (DESA).[11] In recent years, there has been increasing efforts to promote and support a VLR process from the United Nations (UN) and development agencies. This process has not developed as a "counter" to the UN-led intergovernmental mechanism through the High-Level Political Forum (HLPF), but on the contrary it must be seen as an important complement to the work that national governments have been doing to monitor the achievement of the 2030 Agenda around the world.[12]

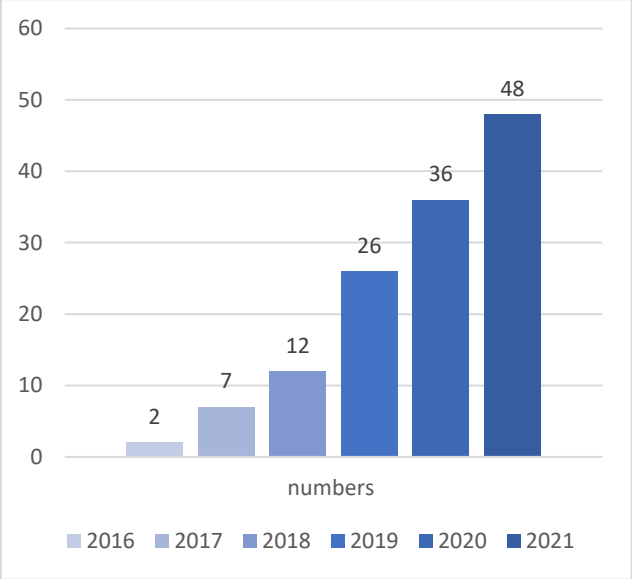
Cities and regions have shown significant interest in the VLR process. While no official tally is available, this paper accounted for at least 147 Voluntary Local Reviews published and recorded to date (July 2022). Annex 1 provides a few data on the cities and regions that have already joined this process. The number of VLRs submitted has steadily increased each year, from 2 in 2016 to 48 in 2021 (Figure 1), with the majority of VLRs submitted from the city level (108 of 147) (Figure 2), which is notable given the challenges posed by the COVID-19 epidemic, limited local government resources and other priorities of local governments.

The geographic spread of VLRs is also remarkable. 43% (63 VLRs) from Europe and Central Asia, 23% (34 VLRs) from Latin America & Caribbean, 19% (28 VLRs) from Asia, and 8% (11 VLRs) from North America and Africa, respectively (Figure 3). Although no submission has been received from the Middle East region by 2021, VLRs were scheduled to be submitted by several cities in the Middle East region in 2022.[13] On the other hand, when the number of VLR submissions were broken down by national income level, 55% (88 VLRs) were from high-income countries, 37% (54 VLRs) from upper middle-income countries, 7% (11 VLRs) from lower middle-income countries, and 1% (1 VLR) from lower income countries (Figure 4).

[8] United Nations General Assembly. "Resolution 70/1: Transforming our world: the 2030 Agenda for Sustainable Development." October 21, 2015. A/RES/70/1. https://undocs.org/A/RES/70/1, (see the preamble, Goal 16, and Goal 17.)
[9] https://unhabitat.org/topics/voluntary-local-reviews
[10] Leading Locally – The Origins and Impact of the Voluntary Local Review, NYC and UNHABITAT, p18-23, https://www.nyc.gov/assets/international/downloads/pdf/Leading-Locally-The-Origins-and-Impact-of-the-Voluntary-Local-Review.pdf
[11] New York City Voluntary Local Review 2018, NYC, p12, https://sdgs.un.org/sites/default/files/2020-09/NYC_VLR_2018_FINAL.pdf
[12] Guidelines for Voluntary Local Reviews, Volume 2 – Towards a New Generation of VLRs: Exploring the local-national link, UN-Habitat, p11, https://unhabitat.org/guidelines-for-voluntary-local-reviews-volume-2-towards-a-new-generation-of-vlrs-exploring-the
[13] https://unece.org/climate-change/news/unece-and-regional-commissions-stress-upscaling-new-multilateralism, (ESCWA, in partnership with UN-Habitat and UCLG-MEWA, is currently leading the development of the first two VLRs in the Arab region, namely for Amman (Jordan) and Agadir (Morocco))

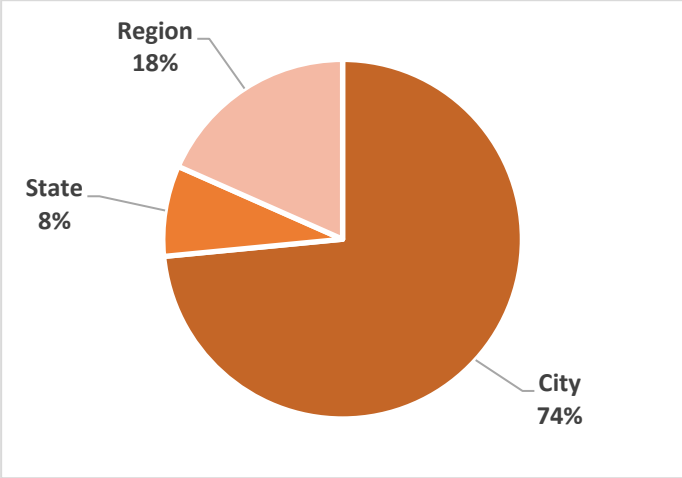
Despite geographic bias, bias in the types of cities (many VLRs are published by metropolises), and income bias in the countries in which the cities are located, the results show that the appropriation of the 2030 Agenda by municipal authorities around the world is progressing. These factors, in addition to the sheer volume of submissions, attest to the comprehensive network of actors contributing to the localized implementation of the SDGs. And there is growing debate and interest in this new process and ways to increase its effectiveness.

Figure 1: VLRs Submission by Year



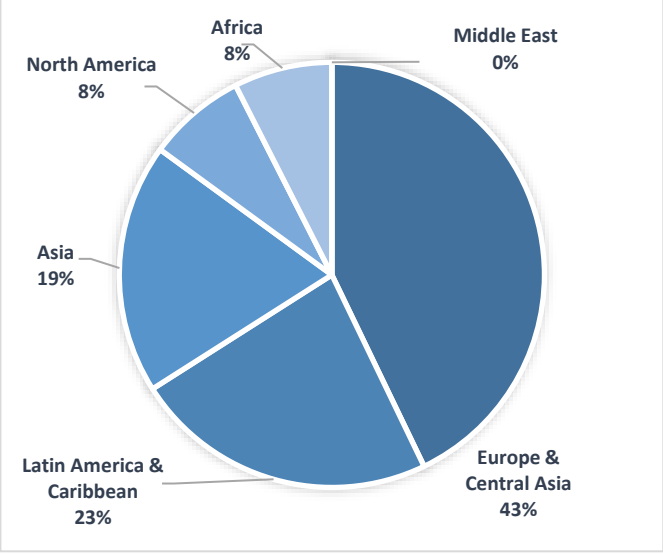
Source: UN DESA, UN-Habitat, IGES, and GOLD

Figure 2: VLRs Submission by Type of Sub-national Government



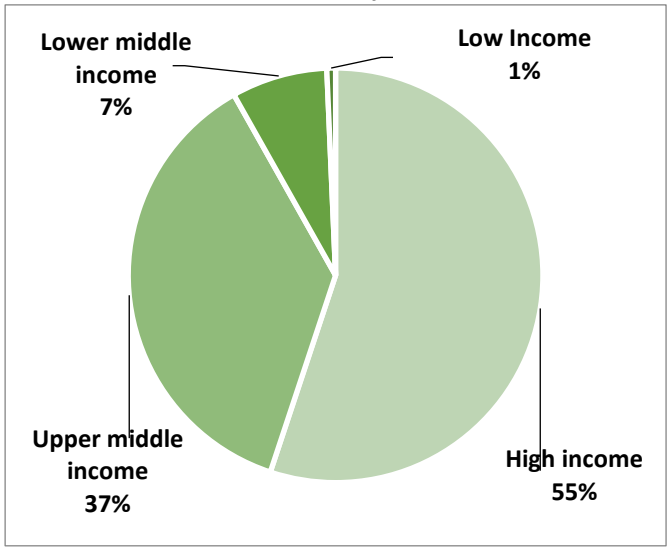
Source: UN DESA, UN-Habitat, IGES, and GOLD

Figure 3: VLRs Submission by Region



Source: UN DESA, UN-Habitat, IGES, and GOLD

Figure 4: VLRs Submission by Income Level of the Country



Source: UN DESA, UN-Habitat, IGES, and GOLD

Challenges

Several challenges were identified that might impede greater appropriation of VLRs by sub-national authorities. In identifying these issues, the process included an analysis of all VLRs published in 2021, an analysis of reports and articles on VLRs, consultation with UN development agency staff and local government officials working on VLR preparation, and the author's observations through research for this paper.

First, there is no common guidance to refer to as the legitimate source of information, as there is no official or universal template for producing VLRs. The UN Secretary-General issued standard guidelines to assist governments in drafting VNRs at the start of the global monitoring process for the SDGs. In the absence of specific guidance on drafting VLRs, these guidelines have been used by some VLRs as a reference material.[14] International organizations such as UNDESA[15], UN-HABITAT and UCLG[16] have published their own guidelines to assist in the preparation of VLRs. At the regional level, UNECE[17], UNECA[18], and UNESCAP[19] have also published their own VLR guidelines. VLRs are an informal framework and are flexible and diverse; it can be beneficial for local governments that there are many guidelines in terms of meeting the diverse needs of local governments seeking to create a VLR. On the other hand, for a local government that is preparing a new VLR, there may be some confusion as to which guideline to use. International organizations that support the preparation of VLRs and other local authorities that already have experience in creating VLRs should work together to standardize the guidance and share experiences, including through South-South, North-South and triangular cooperation to support local authorities creating new VLRs.

In this connection, there is also no platform that exhaustively archives VLRs and no institution that gives legitimacy to the reviews that have been submitted. In assessing the VLRs produced until now, they were found on multiple platforms developed by UNDESA[20], UN-HABITAT[21], GOLD[22] (which is under UCLG), IGES[23], and Local 2030[24], but almost all VLRs were only published on some of these platforms[25]. The absence of a comprehensive official channel would be a source of confusion for local authorities seeking to submit new VLRs as to which sites they should refer to for the preparation and where they should submit them when they are produced, and would also hinder research and analysis of VLRs. In addition, there is no unified standard for posting VLRs on each site, as each organization independently examines the VLRs sent by local governments and decides whether or not to post them on its website. Since the number of VLRs submitted is increasing every year, some mechanism will be required in the future to normalize and standardize the process of producing and submitting VLRs, while maintaining the diversity and flexibility that are the advantages of VLRs.

[14] Guidelines for Voluntary Local Reviews, Volume 1, A Comparative Analysis of Existing VLRs, UCLG and UN-Habitat, https://unhabitat.org/guidelines-for-voluntary-local-reviews-volume-1-a-comparative-analysis-of-existing-vlrs
[15] Global Guiding Elements for Voluntary Local Reviews, UNDESA, https://sdgs.un.org/sites/default/files/2020-10/GlobalGuidingElementsforVLRs_FINAL.pdf
[16] Guidelines for Voluntary Local Reviews Volume 2: Towards a New Generation of VLRs: Exploring the local-national link, UCLG and UN-Habitat https://unhabitat.org/guidelines-for-voluntary-local-reviews-volume-2-towards-a-new-generation-of-vlrs-exploring-the
[17] Guidelines for the Development of Voluntary Local Reviews in the ECE Region, UNECE, https://unece.org/housing-and-land-management/publications/VRL%20guidelines-ece%20region
[18] Africa Voluntary Local Review Guidelines, UNECA, UN-Habitat and UCLG, https://www.uneca.org/sites/default/files/TCND/voluntary-local-reviews-africa/AFRICA%20VOLUNTARY%20LOCAL%20REVIEW%20GUIDELINE.pdf
[19] Asia-Pacific regional guidelines on voluntary local reviews: reviewing local progress to accelerate action for the sustainable development goals, UNESCAP, https://www.unescap.org/resources/asia-pacific-regional-guidelines-voluntary-local-reviews
[20] https://sdgs.un.org/topics/voluntary-local-reviews
[21] https://unhabitat.org/topics/voluntary-local-reviews
[22] https://gold.uclg.org/report/localizing-sdgs-boost-monitoring-reporting
[23] https://www.iges.or.jp/en/projects/vlr
[24] https://www.local2030.org/vlrs
[25] This paper does not review other platforms that may publish VLRs or self-publication by local authorities.

Finally, as the VLR is an informal process, it lacks the type of peer review that occurs among member states during the VNR process, local authorities are not accountable for its contents, and no mechanism exists to check the progress of their plans and strategies. When one country presents its VNR, other countries can provide feedback at the HLPF. If there was an engagement/dialogue platform for local governments to provide feedback on other VLRs and share their own experiences, such an exchange would enhance the quality of the VLRs and strengthen the review process. Besides, each local authority is expected to follow up on the VLRs and ensure that the plans they have developed are put into action, rather than submitting them once and then calling it a day. Formalizing this process could potentially unlock funding opportunities afforded to local authorities to carry out VLRs and would be effective in ensuring consistency and continuity in the local government's efforts regarding the SDGs. This would also allow for more VLRs to be carried out in developing contexts as well as provide reports from across one country showing the complexity of the issues they face and the way the governments are tackling the principles of the SDGs.

Table 1: Overview of challenges and recommendations for the VLR process

Challenge	Recommendation
Absence of uniform guidelines for VLRs	Standardization of guidance and sharing of experience by international organizations and local governments already experienced in VLR preparation
Absence of an exhaustive VLR platform and an agency to review submitted VLRs	Creation of a mechanism to normalize and standardize the process of creating and submitting VLRs
Absence of follow-up or peer review system	Creation of an engagement/dialogue platform for local governments Formalization a mechanism to follow up on submitted VLRs.

Leaving no one behind

In introducing the 2030 Agenda for Sustainable Development, world leaders stated:

> *As we embark on this great collective journey, we pledge that no one will be left behind. Recognizing that the dignity of the human person is fundamental, we wish to see the Goals and targets met for all nations and peoples and for all segments of society. And we will endeavour to reach the furthest behind first.*

"Leaving no one behind (LNOB)" is not only significant for countries, but also for local governments. How are local authorities embracing LNOB and working towards achieving this goal? To answer this question, following the methodology used in assessing VNRs[26], we analyzed the content of the VLRs submitted in 2021 (48 VLRs) with respect to:

- Whether they mentioned the commitment to leave no one behind;
- Whether and which type of strategies to implement the commitment and to reach the furthest behind were mentioned;
- What groups they specifically referred to in endeavoring to ensure that no one is left behind; and
- What are some of the best practices on including LNOB countries are taking to implement the commitment.

The main findings of the analysis are fourfold.

A. Reference to LNOB

While many VLRs mentioned the phrase "Leave no one behind" (38 VLRs, see also table 2 below for each local authority's specific information), only 20 VLRs mentioned a clear strategy for realizing this principle (counting the VLRs describing two or more measures). Some VLRs devoted many pages to LNOB, discussing specific issues and strategies, while others had the word LNOB appear in only one place, in a foreword. These facts render the reference rhetorical. At the same time, they may suggest that while there is a high level of awareness of the importance of this principle among the local authorities that published their VLRs, there is not yet a full understanding of how to reflect it in their specific strategies and policies.

For the 20 VLRs that mentioned a clear strategy for LNOB, a closer look revealed that there is little reference to reaching those left furthest behind Agenda: only five local authorities mentioned "Reach the furthest behind first". None of the VLRs examined for this paper mentions a commitment to reach the furthest behind first. In VNRs (especially by developed countries), the concept of "the furthest behind" is most often referring to other countries (typically least developed countries) rather than to groups within their own countries[27]. On the other hand, while there are many references to LNOB in local governments, there does not seem to be an in-depth consideration of which groups are "the furthest behind." LNOB in the 2030 Agenda and the focus on those who are furthest behind are intended to introduce considerations of equity and inclusion in policies. Thus, the very few references to "the furthest behind" is an indication that more effort is needed by local authorities to identify which groups within their jurisdiction are the most behind and to further consider support for these people. There must be certain criteria for determining

[26] Voluntary National Review Reports – What do they report? CDP Background Paper No. 46, UNDESA. July 2018, https://www.un.org/development/desa/dpad/publication/voluntary-national-review-reports-what-do-they-report/

[27] Id,. p3

what constitutes the furthest behind and the local data to accurately determine this. How to achieve reaching the furthest behind first is also a major challenge for policymakers, and requires new policy tools for reaching the most disenfranchised, as well as new criteria for allocating resources among competing priorities. Vertical collaboration between national and local governments, as well as horizontal collaboration among various local governments, will become more important in achieving these goals.

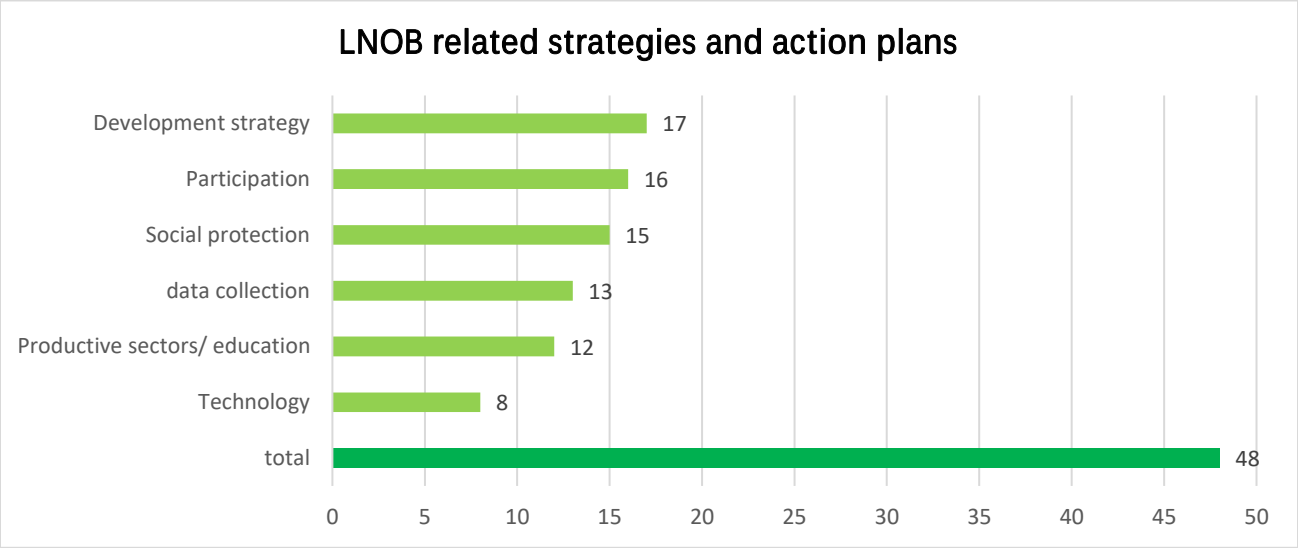
The fact that there are cases where reference to LNOB and specific action plans are lacking in VLRs suggests that this principle has not yet fully appropriated by local authorities. It has already been more than seven years since these principles appeared in the 2030 Agenda for Sustainable Development, and the various VLR guides that have been prepared by the UN system do tend to include a focus on LNOB. Even with these efforts, references to LNOB were limited, once again revealing the difficulty of disseminating initiatives decided at the national level to a more municipal level. Countries need to accelerate their efforts to involve more local governments in the realization of LNOB. Notably, ten VLRs mentioned LNOB in connection with the COVID-19 response. COVID-19 has had a greater negative impact on people who were situated in vulnerable positions even before the pandemic. Winnipeg's VLR (Canada)[28] revealed the impact of the pandemic on a group of people left behind in Manitoba. When COVID-19 cases were tracked by race and ethnicity, just over half of the COVID-19-positive individuals were identified as a member of a racialized group, despite these groups together making up only 35% of Manitoba's population. Social inequities that had previously disadvantaged certain groups were further intensified during the pandemic. For example, members of racialized groups were more likely to have high-risk jobs that they could not do at home, less likely to take paid sick leave, and more likely to live in intergenerational or inadequate housing. The efforts of local authorities to achieve LNOB in the midst of a global crisis will not only serve as a reference for other local authorities, but also for similar crises that may arise in the future.

B. Strategies to implement the LNOB commitment and to reach the furthest behind

Figure 5 reveals that in addition to the strategic development framework and social protection, participation of vulnerable groups in the decision-making process and data collection are widely mentioned as strategies to achieve the LNOB principle. This trend differs significantly from the national strategy trend observed in VNRs; the reason why references to the participation of marginalized people are more common in VLRs may be because local governments have smaller organizational units and are closer than the national government is to vulnerable groups in society. These factors can facilitate a real dialogue with such groups and allow for swift reflection and targeted intervention in policies. Such efforts would also contribute to addressing the underlying causes of the marginalization of those left behind. In addition, many local governments have emphasized data collection as an important strategy. Whereas the national government usually has a public agency with jurisdiction over various statistics, it is often not the case for local governments. As a result, local governments face the challenge of a lack or absence of data to measure progress on the SDGs and LNOB and need extra effort to overcome this challenge. Effective data collection is essential for delivering on the LNOB principle, and measures include deepening cooperation with national statistical offices which are collecting SDG data for the whole country. They could be able to give local authorities access to relevant datasets for a particular region, if the proper collaboration and data-sharing frameworks are in place. For the data that national statistical offices do not collect, local authorities could utilize data from international organizations such as the UN and OECD, cooperate with NGOs and civil society organizations, and use the latest technology to overcome data gaps. This challenge of data also connects to the challenge of identifying those who are furthest behind, the groups need clear evidence driven definition before any policy changes or initiatives can be productive.

[28] Winnipeg and the SDGs: A Voluntary Local Review of Progress 2021, https://sdgs.un.org/sites/default/files/vlrs/2022-03/winnipeg_voluntary_local_review_of_progress_2021.pdf, p24-25

Figure 5: Policy areas through which local governments report to address LNOB issues

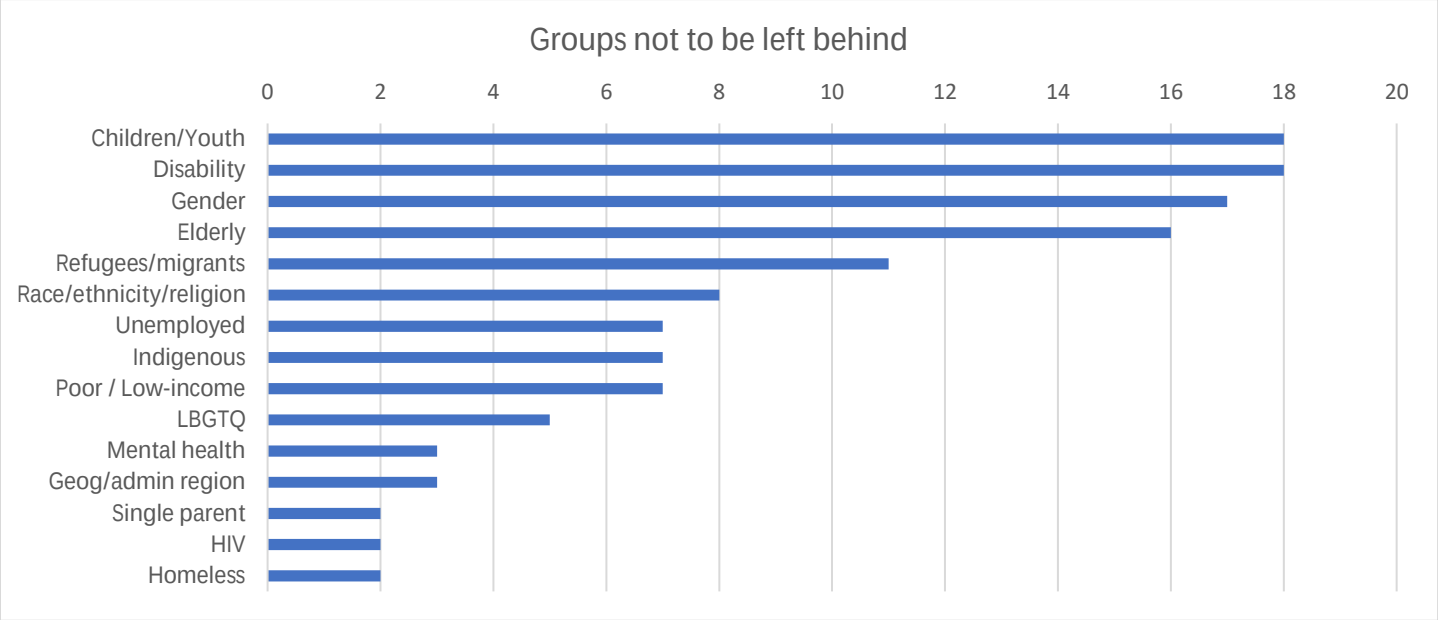


C. Vulnerable groups specifically mentioned in VLRs

Children/youth and persons with disabilities (38%, 18 local authorities) were, respectively, the most frequently cited groups requiring special consideration to avoid being left behind, followed by women (35%, 17 local authorities) and the elderly (33%, 16 local authorities). Figure 6 shows the groups that were explicitly identified as people in need of special consideration in the context of leaving no one behind, which includes all groups mentioned by at least two local authorities. (i.e., even if there were references to women and children within the VLR, they were not counted if they were not associated with LNOB). The four groups listed above seem to indicate a more widespread awareness of the particular challenges faced by these groups compared to certain others. A diverse group of people were also mentioned as groups in need of special consideration at local levels compared to the national level. The people with special needs mentioned at national level are social minorities, but at the same time have some size. On the other hand, the proximity of local governments to communities allows them to consider smaller population groups that need to be taken into account with a lower standard than the national government. In other words, local governments have the potential to hear and amplify the voices of smaller groups and be more attentive to the needs of a broader set of vulnerable constituencies. The areas of interest can vary greatly among local authorities within the same country, especially concerning groups such as migrants, indigenous peoples, and ethnic minorities. The number of mentions in VLRs for these groups differed significantly and was largely influenced by geographical factors. Contrasting with the VNR which presents the country as a whole, VLRs can reveal significant differences among regions within a country. These differences highlight the need for targeted and localized approaches to achieving the SDGs.

Finally, the VLR analysis suggests that many of those who have been left behind face difficulties due to a combination of factors. For example, some VLRs mentioned people with multiple attributes, such as children from poor families and indigenous women. Local government policy makers must recognize that there is no single cause of the challenges and must address multiple issues simultaneously in areas under their purview and mandate. To do so, there is a need to break down the silos and strengthen coordination between departments within the local government especially those that deliver any social protection/welfare programming and other service delivery units including productive services.

Figure 6: Groups mentioned in VLR reports as being addressed by **countries'** policies



D. Best practices on including LNOB

It is possible that local governments that mention LNOB strategies or other key policy areas on how to address LNOB may already be providing useful lessons for other local governments. Table 2 shows which local authorities mention the LNOB principle, what strategies they mention in the context of leaving no one behind, and what groups they address. We have highlighted several policy approaches that are of particular interest for further discussion of LNOB by local governments.

Kelowna (Canada) discusses the policies and challenges that local authorities are taking to achieve LNOB, with a particular focus on Indigenous peoples.[29] In Canada, considerable disparities in social and economic conditions continue to exist between First Nations and the general population. This VLR reflects insights and learnings from conversations with local urban First Nation organizations and ongoing First Nations programs and initiatives. The VLR provides a lesson that "access to and collection of data on Indigenous Peoples must be carried out in collaboration with Indigenous-led organizations and may also require approval from the local First Nations Government." In addition, interpretation of this data, including issues and impacts affecting indigenous peoples, must be done with indigenous peoples and indigenous-led organizations. The VLR of Kelowna also emphasized the importance of partnerships with indigenous peoples and reported in detail on programs to address health issues and homelessness among indigenous peoples.

Sultanbeyli (Turkey) presents various efforts to realize the principle of LNOB in relation to refugees and to adapt global targets locally.[30] For almost all of the SDGs, a local target has been modified to correspond to the relevant UN and Turkish targets. In addition, the subtitle of the report is "Leaving No One Behind" because Sultanbeyli is a district where comprehensive activities for refugees are prominent. While the VLR and VNR usually have a section on LNOB separate from the section on Global Targets, this report has a section on LNOB in all SDGs related to LNOB and presents support for refugees in particular.

Lima (Peru) is one of the cities that most thoroughly reported on LNOB in their VLR[31]. In the report, ten pages are spent for LNOB to identify vulnerable populations and detail the challenges they face, the

[29] Global Goals, Local Action: Kelowna's Voluntary Local Review, March 2021, https://www.bccic.ca/kelowna-sdg-voluntary-local-review/
[30] 2021 Sultanbeyli Voluntary Local Review, Sultanbeyli Municipality, December 2021, https://gold.uclg.org/sites/default/files/sultanbeyli_2021_en.pdf
[31] Informe Local Voluntario 2021, Municipalidad de Lima, August 2021, https://sdgs.un.org/sites/default/files/vlrs/2021-11/informe_local_voluntario-lima-2021_0.pdf

changes caused by the pandemic, and Lima's response to address the issues. For example, the elderly in the city, which represent 16% of the city's population, have issues with access to quality health services and access to a social security system that allows them to cover their basic needs. During 2020 and in the face of the pandemic, workshops on entrepreneurship and product marketing were offered to senior citizens. Also, workshops were convened to promote greater care for a better coexistence with the elderly after an evaluation that detected, in May 2020, a worrisome situation of confinement, neglect and poor access to comprehensive health services by this population. The workshops have reached a universe of almost a thousand people, mostly women. Lima's VLR also mentions many other marginalized groups besides children, older persons, persons with disabilities, HIV-infected, migrants, indigenous peoples, and LGBTI+ mentioned in other VLRs, providing a good example of an approach that leaves no one behind.

Table 2: Strategies and targeted groups related to leaving no one behind

						LNOB related strategies and action plans							Groups not to be left behind														
Local governments	Country	LNOB mentioned	Reach the furthest behind first mentioned	Impact of COVID-19 mentioned		Development strategy	Participation	Social protection	data collection	Productive sectors/ education	Technology		Children/Youth	Disability	Gender	Elderly	Refugees/migrants	Race/ethnicity/religion	Unemployed	Indigenous	Poor / Low-income	LBGTQ	Mental health	Geog/admin region	Single parent	HIV	Homeless
Buenos Aires	Argentina																										
Shkodra	Albania																										
Ghent	Belgium																										
Pará	Brazil																										
Sao Paulo	Brazil																										
Kelowna	Canada																										
Winnipeg	Canada																										
Kaohsiung	China																										
New Taipei	China																										
Taichung City	China																										
Taipei City	China																										
Yiwu	China																										
Yunlin	China																										
Gladsaxe	Denmark																										
Helsinki	Finland																										
Vantaa	Finland																										
Stuttgart	Germany																										
Surabaya	Indonesia																										
Florence	Italy																										
Tokyo	Japan																										
Yokohama	Japan																										
Penang Island	Malaysia																										
Shah Alam	Malaysia																										
Subang Jaya	Malaysia																										
Durango	Mexico																										
Guadalajara	Mexico																										
Mérida	Mexico																										
Mexico City	Mexico																										
Mexico State	Mexico																										
Tabasco	Mexico																										
Asker	Norway																										
Bergen	Norway																										
Romsdal	Norway																										
Viken	Norway																										
Lima	Peru																										
Cape Town	South Africa																										
Basque Country	Spain																										
Barcelona	Spain																										
Madrid	Spain																										
Helsingborg	Sweden																										
Malmo	Sweden																										
Stockholm	Sweden																										
Uppsala	Sweden																										
Izmir	Turkey																										
Karatay Municipality	Turkey																										
Sultanbeyli	Turkey																										
Los Angeles	US																										
Orlando	US									f																	

Policy Recommendations

We analyzed the references to LNOBs, the strategies implemented by local governments, and the groups mentioned in the VLRs. Our findings demonstrate that local governments are making efforts towards achieving the SDGs. However, we also identified some challenges that may hinder their progress. Therefore, we would like to offer some recommendations on how to increase the focus of VLRs on LNOBs.

Regarding the lack of understanding of LNOB among local governments, there are two measures suggested to improve this situation.

- Local governments should reference groups identified as "Left Behind" in the national VNR when creating their own VLRs, linking local action to national priorities and planning. This would promote better understanding of LNOB among local governments and improve the coordination and coherence between VNRs and VLRs.
- A platform for collaboration among local governments on the VLR process would help municipalities share their initiatives, good practices and experiences. Such a platform may enable peer exchange between local authorities that have already produced VLRs, which could serve as good models for municipalities with similar issues.

With regard to vulnerable groups, there may be issues related to mandates. For example, the management of refugee camps may fall under the legal mandate of the national government or security forces, which cannot be dealt with solely by local governments. However, despite this limitation, vulnerable people should not be left behind by either local or national governments. Therefore, coordination between local and national governments is indispensable to ensure that such groups of people have a safety net. Regular communication and coordination between local and national governments are crucial in establishing clear roles and responsibilities. This enables government stakeholders to have a common understanding of their respective responsibilities, and it would allow local governments to build a relationship with the national government, allowing them to quickly seek support when necessary.

Also, regarding the lack of follow-up mechanism for the VLRs, each local government which has issued a VLR should consider institutionalizing and formalizing the periodic review of their progress on the 2030 Agenda. For example, Sultanbeyli (Turkey) stated in their VLR that they will establish the Sultanbeyli Sustainable Development Monitoring and Evaluation Board, and plan to publish VLR progress reports every 2 years.

Lastly, it is important to note that the VLR is more effective as an ongoing iterative process to support progress on sustainable development, not a one-time occurrence. An iterative process that is open, inclusive and participatory offers opportunities to showcase progress towards achieving the SDGs and mobilize sub-national stakeholders to build support and local ownership for sustainable development policies and strategies.

While the timing of implementing the VLR will depend on the priorities and resources of the local government, the VLR can be a valuable tool to identify priorities for the next political cycle and engage with stakeholders in developing a new action plan for sustainable development. An example is the VLR in Valencia, which was implemented in 2016 shortly after a new multi-party coalition government was formed in the region.

In summary, the VLR process can help local and regional governments communicate their achievements and priorities to a wider audience, engage with stakeholders, and find solutions to complex development challenges.

Conclusions

This paper presents a content analysis of the 48 VLRs published in 2021, focusing on LNOB, one of the fundamental principles of the 2030 Agenda. The analysis is intended to identify key aspects reflected in the VLR that may require special global attention. It also provides evidence of good practices and other valuable experiences to share lessons learned and facilitate mutual learning.

This paper identifies several interesting VLRs to facilitate mutual learning. It also shows broad trends in the way LNOB is approached in the VLRs.

As of July 2022, 147 voluntary local reviews have been published and documented; the number of VLR submissions has steadily increased each year, with the majority of VLRs submitted from the city level. The number of VLR submissions by region is highest in Europe & Central Asia, Latin America & Caribbean, North America, and Africa, in that order, with no submissions from the Middle East region. Then there is the challenge that VLRs lack formal guidelines, there is no formal body or platform to oversee VLRs, and there is no accountability for VLRs and no mechanism to check their progress.

Regarding "leave no one behind", many reports acknowledged this principle, but only 20 of the 48 (42%) VLRs submitted in 2021 included explicit discussion of strategies for implementing this principle. There were only 10 VLRs (21%) that associated LNOB with adverse effects from COVID-19. Children and persons with disabilities were the most frequently mentioned groups at risk of being left behind, followed by women and the elderly. A certain amount of attention was also given to excluded indigenous peoples, racial/ethnic groups, refugees/immigrants, unemployed and low-income workers. VLRs should pay more attention to the principle of reaching the furthest behind first. The approaches taken by local governments were more often development strategy, participation, social protection, and data collection, in that order, showing a broader range of approaches for addressing LNOB than in the national government.

This assessment of overall trends in the content of the VLRs can be complemented by a more detailed analysis of policy approaches for implementing the SDGs at subnational levels. This can create a virtuous cycle of sharing experiences and good practices and producing higher quality reports. This report is intended to facilitate this process by presenting the realities and challenges of SDG implementation identified in the VLRs as well as in the process of producing VLRs themselves.

Key Takeaways

- Although there are still some obstacles to overcome, the number of VLRs being issued annually continues to rise.
- While many VLRs mention the importance of the LNOB principle, some of them lack detailed strategies for actually achieving it.
- Local governments appear to be engaged with a broader spectrum of vulnerable groups compared to the national government.
- To advance the implementation of VLRs and progress towards the SDGs at the local level, important factors to consider include funding, vertical and horizontal cooperation, and formalization of the VLR process.

Annex: List of local governments that have published a VLR

(as of July 2022)

Local Government	Country	Type	Region	Year
Abruzzo, Marche & Umbria	Italy	Region	Europe & Central Asia	2022
Accra	Ghana	City	Africa	2020
Asker	Norway	City	Europe & Central Asia	2021
Barcarena	Brazil	City	Latin America & Caribbean	2017, 2020, 2021
Basque Country	Spain	Region	Europe & Central Asia	2017, 2018, 2019, 2020, 2021
Belo Horizonte	Brazil	City	Latin America & Caribbean	2020
Bergen	Norway	City	Europe & Central Asia	2021
Besançon	France	City	Europe & Central Asia	2018, 2019
Bonn	Germany	City	Europe & Central Asia	2020
Bristol	United Kingdom	City	Europe & Central Asia	2019
Buenos Aires	Argentina	City	Latin America & Caribbean	2019, 2020, 2021
Busia County	Kenya	Region	Africa	2019
Canterbury	United Kingdom	City	Europe & Central Asia	2019
Cape Town	South Africa	City	Africa	2019, 2021
Cauayan City	Philippines	City	Asia	2017
Chimbote	Peru	City	Latin America & Caribbean	2020
Città Metropolitana di Genova	Italy	City	Europe & Central Asia	2022
City of Messina	Italy	City	Europe & Central Asia	2022
Ciudad Valles	Mexico	City	Latin America & Caribbean	2020
Córdoba Municipal Council	Spain	City	Europe & Central Asia	2020
Dangjin	South Korea	City	Asia	2020
Deqing	China	Region	Asia	2017, 2018
Durango	Mexico	City	Latin America & Caribbean	2021

Emilia-Romagna Region City of Bologna	Italy	City	Europe & Central Asia	2022
Espoo	Finland	City	Europe & Central Asia	2020
Florence	Italy	City	Europe & Central Asia	2021
Ghent	Belgium	City	Europe & Central Asia	2020, 2021
Gladsaxe	Denmark	City	Europe & Central Asia	2021
Gothenburg	Sweden	City	Europe & Central Asia	2019
Guadalajara	Mexico	City	Latin America & Caribbean	2021
Guangzhou	China	City	Asia	2020
Hamamatsu	Japan	City	Asia	2019
Harare	Zimbabwe	City	Africa	2020
Hawaii	United States of America	State	North America	2020
Helsingborg	Sweden	City	Europe & Central Asia	2021
Helsinki	Finland	City	Europe & Central Asia	2019, 2021
Izmir	Turkey	City	Europe & Central Asia	2021
Jaén	Spain	Region	Europe & Central Asia	2019, 2020
Kaohsiung	China	City	Asia	2021
Karatay Municipality	Turkey	City	Europe & Central Asia	2021
Kelowna	Canada	City	North America	2021
Kitakyushu	Japan	City	Asia	2018
Kwale County	Kenya	Region	Africa	2019
La Paz	Bolivia	City	Latin America & Caribbean	2018
Liguria Region	Italy	Region	Europe & Central Asia	2022
Lima	Peru	City	Latin America & Caribbean	2021
Lincoln	Argentina	City	Latin America & Caribbean	2017, 2019
Liverpool	United Kingdom	City	Europe & Central Asia	2020
Lombardy Region Metropolitan City of Milan	Italy	City	Europe & Central Asia	2022
Los Angeles	United States of America	City	North America	2019, 2021
Madrid	Spain	City	Europe & Central Asia	2021
Málaga	Spain	City	Europe & Central Asia	2018

Malmo	Sweden	City	Europe & Central Asia	2021
Mannheim	Germany	City	Europe & Central Asia	2019
Marsabit County	Kenya	Region	Africa	2019
Melbourne	Australia	City	Asia	2022
Mérida	Mexico	City	Latin America & Caribbean	2021
Mexico City	Mexico	City	Latin America & Caribbean	2017, 2019, 2021
Mexico State	Mexico	State	Latin America & Caribbean	2021
Montevideo	Uruguay	City	Latin America & Caribbean	2020
New Taipei	China	City	Asia	2019, 2021
New York	United States of America	City	North America	2018, 2019
Ngora District	Uganda	Region	Africa	2020
Niort	France	City	Europe & Central Asia	2020
Niteroi	Brazil	City	Latin America & Caribbean	2020
Nort Rhine-Westphalia	Germany	State	Europe & Central Asia	2016
Oaxaca	Mexico	State	Latin America & Caribbean	2019
Orlando	United States of America	City	North America	2021
Pará	Brazil	State	Latin America & Caribbean	2020, 2021
Penang Island	Malaysia	City	Asia	2021
Pittsburgh	United States of America	City	North America	2020
Puglia Region & Metropolitan City of Bari	Italy	Region	Europe & Central Asia	2022
Reggio Calabria	Italy	City	Europe & Central Asia	2022
Regione Lazio	Italy	Region	Europe & Central Asia	2022
Regione Piemonte Città di Torino	Italy	City	Europe & Central Asia	2022
Rio	Brazil	City	Latin America & Caribbean	2020
Rome	Italy	City	Europe & Central Asia	2022
Romsdal	Norway	Region	Europe & Central Asia	2021
Santa Fe Capital	Argentina	City	Latin America & Caribbean	2022
Santa Fe Province	Argentina	Region	Latin America & Caribbean	2019

Santana de Parnaíba	Brazil	State	Latin America & Caribbean	2019
Sao Paulo	Brazil	State	Latin America & Caribbean	2019
Sao Paulo	Brazil	City	Latin America & Caribbean	2020, 2021
Sardinia	Italy	Region	Europe & Central Asia	2022
Scotland	United Kingdom	State	Europe & Central Asia	2020
Shah Alam	Malaysia	City	Asia	2021
Shimokawa	Japan	City	Asia	2018
Shkodra	Albania	City	Europe & Central Asia	2021
Skiathos	Greece	City	Europe & Central Asia	2020
Stockholm	Sweden	City	Europe & Central Asia	2021
Stuttgart	Germany	City	Europe & Central Asia	2020, 2021
Subang Jaya	Malaysia	City	Asia	2021
Sultanbeyli	Turkey	City	Europe & Central Asia	2021
Surabaya	Indonesia	City	Asia	2021
Suwon	South Korea	City	Asia	2018
Sydney	Australia	City	Asia	2018
Tabasco	Mexico	State	Latin America & Caribbean	2021
Taichung City	China	City	Asia	2021
Taipei City	China	City	Asia	2019, 2020, 2021
Taita Taveta County	Kenya	Region	Africa	2019
Tampere	Finland	City	Europe & Central Asia	2022
Taoyuan	China	City	Asia	2020
Tokyo	Japan	City	Asia	2021
Toyama	Japan	City	Asia	2018
Trujillo	Peru	City	Latin America & Caribbean	2020
Turku	Finland	City	Europe & Central Asia	2020
Uppsala	Sweden	City	Europe & Central Asia	2021
Valencia Region	Spain	Region	Europe & Central Asia	2016
Vantaa	Finland	City	Europe & Central Asia	2021

Victoria Falls	Zimbabwe	City	Africa	2020
Viken	Norway	State	Europe & Central Asia	2021
Villa María	Argentina	City	Latin America & Caribbean	2022
Wallonia	Belgium	Region	Europe & Central Asia	2017, 2019
Winnipeg	Canada	City	North America	2018, 2020, 2021
Yaounde	Cameroon	City	Africa	2020
Yiwu	China	City	Asia	2021
Yokohama	Japan	City	Asia	2021
Yucatan	Mexico	State	Latin America & Caribbean	2020
Yunlin	China	City	Asia	2021

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