

## Driving Progress from the Bottom Up: Assessing Local Government SDG Reporting to Inspire Action

Sri Milawati Asshagab

National Agency for Research and Innovation of the Republic of Indonesia

*\*Corresponding author. Email: asshagab@gmail.com*

### ABSTRACT

Effective monitoring and reporting of progress toward achieving the Sustainable Development Goals (SDGs) is essential for sustainable development. However, local governments' voluntary reporting on SDG progress remains limited globally. This study aims to evaluate the Voluntary Local Review (VLR) reporting practices of 16 cities worldwide, focusing on SDG 17: Partnership for the Goals. The comparative analysis method was employed to compare reporting practices, content, and partnership networks to identify best practices. By doing so, it aims to inspire other local governments to report their SDG actions and create initiatives toward achieving the SDGs, particularly in addressing common challenges. The study found that while VLR is a crucial step in implementing action plans, it lacks a standard format, which hinders transparency and consistency. The VLR aims to increase awareness of local government efforts and challenges in achieving SDGs, and it also encourages other local governments to take action towards the SDGs, as most regions face similar challenges that require cooperation. Collaborative networks such as C40, FairTrade Town, ICLEI, and Sister City highlight the importance of joint efforts in promoting sustainable urban development at the local government level.

**Keywords:** *Comparative analysis, local government reporting, Partnership for the Goals, Sustainable Development Goals, Voluntary Local Review*

### INTRODUCTION

*“A city can achieve sustainability goals even if its nation does not, but no nation, nor the world, will achieve its sustainability goals if our cities don't clean up after themselves.” (Iveson, 2022)*

This quote by former Edmonton Mayor, Don Iveson, highlights the crucial role that local governments play in the attainment of sustainable development goals (SDGs). As the level of government closest to the people, local authorities have a unique perspective on the challenges and opportunities in their communities. They are also well-positioned to implement policies and programs that can help advance the SDGs at the local level.

Sustainability reporting is vital for tracking local governments' commitment to the SDGs, serving the dual purpose of promoting transparency and accountability. Various studies have spotlighted the significance of sustainability reporting, emphasizing its multifaceted benefits. Firstly, it assures stakeholders that an organization addresses its social and environmental impacts while maintaining its economic viability (Wilson, 2013). Secondly, sustainability reporting serves as a crucial intermediary, facilitating the connection between national governance and the successful accomplishment of SDGs (Alsayegh et al., 2023). Lastly, sustainability reporting has been found to contribute to disseminating and internalizing the mission of centers significantly, thereby aligning them with sustainability principles (Alsayegh et al., 2023).

However, it is important to note that sustainability reporting is not mandatory and relies on organizations' willingness to participate. Despite the acknowledgement from international organizations and previous research regarding the importance of sustainability reporting for governmental organizations, multiple studies have uncovered insufficient attention given to this

domain, highlighting the need for additional investigation (Alcaraz-Quiles et al., 2015). As of 2022, only 34 voluntary local reviews (VLR) reports have been submitted through <https://sdgs.un.org>, and only 16 are available in English. Niemann & Hoppe (2018) found that sustainability reporting has the potential to facilitate organizational change, management, and communication. Hence, this study’s primary goal is to evaluate local governments’ reporting practices regarding VLR, focusing on SDG 17: Partnership for the Goals. The findings of this VLR are expected to encourage other local governments to act toward accomplishing the SDGs and improving the quality of VLRs reported by some local governments so far. Additionally, it could contribute to the literature on VLR reporting by local governments. Therefore, this study has significant implications for sustainable development efforts globally.

## **MATERIAL AND METHODS**

The present study employs a comparative approach, wherein cases are juxtaposed to each other to discern commonalities and differences (Shahrokh & Miri, 2019). A comparative study is a method that scrutinizes phenomena through comparison to find similarities and divergences (Pickvance, 2001). To this end, a case-oriented qualitative comparative analysis (Sa’ei, 2013) is utilized in this study. The selected cases comprise 16 local governments from diverse regions: Amman City (Jordan), Amsterdam City (Netherlands), Barcelona City (Spain), Bonn City (Germany), Bristol City (United Kingdom), Buenos Aires City (Argentina), Dortmund City (Germany), Dusseldorf City (Germany), Kiel City (Germany), Tampere City (Finland), Toyota City (Japan), Turku City (Finland), Cordoba Province Government (Argentina), State of Para Government (Brazil), Gladsaxe Municipality (Denmark), Lombardy Region (Italy). This comparative analysis is undertaken as the Voluntary Local Review (VLR) report lacks a standardized format for local governments. Through analyzing the reports of these regions, this study aims to identify best practices that could potentially encourage other local governments to report their SDG actions and launch initiatives to realize the SDGs.

## **RESULT AND DISCUSSION**

### ***A. General Overview***

Table 1 illustrates that out of the 16 local governments that conducted Voluntary Local Review (VLR), only three are capital cities. It suggests that a city’s status as the national capital does not necessarily determine its commitment to the SDGs, and in fact, non-capital regions have emerged as front-runners in implementing the SDGs. In terms of their country classification, VLR is dominated by cities in developed countries, namely 12 regions, where the distribution of these regions is mostly located in Europe (69%), followed by America (19%), and Asia (13%). This distribution may be attributed to the fact that cities in developed countries are often subject to international standards and reporting requirements related to sustainability (Osman et al., 2021). An interesting observation is that the VLR initiative is not only implemented by major cities but also by relatively small cities with a small population, like the Municipality of Gladsaxe, with only 69,259 inhabitants. Meanwhile, Germany has become the country that contributed the most VLR in the English language version, specifically with four cities (Bonn, Dortmund, Dusseldorf, and Kiel).

**Table 1.** General Overview of the Local Governments Reporting VLR

No.	Region	Capital	Country	Country Status	Region	Population
1.	Amman City	Yes	Jordan	Developing	Western Asia	4,007,526
2.	Amsterdam City	Yes	Netherlands	Developed	Western Europe	873,000
3.	Barcelona City	No	Spain	Developed	Southern Europe	1,620,000
4.	Bonn City	No	Germany	Developed	Western Europe	320,000
5.	Bristol City	No	United Kingdom	Developed	Northern Europe	536,000
6.	Buenos Aires City	Yes	Argentina	Developing	South America	2,891,000
7.	Dortmund City	No	Germany	Developed	Western Europe	600,000
8.	Dusseldorf City	No	Germany	Developed	Western Europe	645,000
9.	Kiel City	No	Germany	Developed	Western Europe	248,000
10.	Tampere City	No	Finland	Developed	Northern Europe	244,000
11.	Toyota City	No	Japan	Developed	East Asia	422,330
12.	Turku City	No	Finland	Developed	Northern Europe	194,000
13.	Cordoba Province Government	No	Argentina	Developing	South America	3,835,738
14.	State of Para Government	No	Brazil	Developing	South America	1,480,000
15.	Gladsaxe Municipality	No	Denmark	Developed	Northern Europe	69,259
16.	Lombardy Region	No	Italy	Developed	Southern Europe	10,011,000

Source: (<https://ugeo.urbistat.com>; <https://www.macrotrends.net>; <https://www.worlddata>; Statista,2021; United Nations, 2022).

### **B. Sustainability Report**

The engagement and awareness of local authorities in the VLR have been progressively increasing over the years, as evidenced by the growing number of cities that have submitted reports since 2022. Of these, nine cities reported VLR for the first time in that year, and noteworthy among them is Amman, which is the first city in the Arab region to undergo a local review. In contrast, only one city, namely the State of Para Government, reported VLR for the third time, and BuenosAires City reported VLR for the fourth time (as indicated in Table 2).

**Table 2.** Structure and Content of the Reports

No.	Region	Arrangement	Structure	Main Challenge	Reported SDGs
1.	Amman City	First	Context Amman’s progress on theSDGs Impact of COVID-19 Key messages	Urban developmentand housing, publicsquares, inequalities, environment, migration, resources, institutions, data, finance	3, 7, 9, 11, 13, 17
2.	AmsterdamCity	First	Introduction Constructing the Voluntary Local Review Conclusions and reflections	Communication and coordination	All (In brief: 2, 3, 4, 5, 6, 7, 9, 14, 15, 16, 17 and in detail:1, 8, 10, 11, 12, 13)
3.	BarcelonaCity	Second	Introduction Status of the SDGs inBarcelona Proposals for a prioritization model for Barcelona’s 2030Agenda targets Conclusions andperspectives	Data, social inequalities, housingand urban planning, climate change and environmental sustainability,mental health	All

4.	Bonn City	Second	Introduction Steering: municipal sustainability management Fields of action for municipal sustainability Overview: allocation of the contributions to the Sustainable Development Goals and their targets Conclusion and outlook	Urban development and housing, public space, sustainable transportation, environmental sustainability, and resource management, human resources and capacity building	All (Categorized into 9 thematic fields for municipal sustainability)
5.	Bristol City	Second	Executive summary Introduction SDG 1 – 17 Challenges and opportunities for local action	Financial and institutional monitoring, data	All
6.	Buenos Aires City	Fourth	Buenos Aires City profile Introduction Localization of the 2030 Agenda for Sustainable Development in Buenos Aires City Buenos Aires’ Contributions to the 2030 Agenda Conclusions	Gender gaps, gender violence, child and adolescent abuse	4, 5, 15, 16, 17
7.	Dortmund City	First	Introduction Steering: municipal sustainability management Thematic fields for municipal sustainability Overview: allocation of the contributions to the Sustainable Development Goals and their targets Conclusion and outlook	Sustainable transportation, environmental sustainability, aging population, housing and urban development, economic development, social, education	All (Categorized into 9 thematic fields for municipal sustainability)
8.	Dusseldorf City	First	Introduction Steering: municipal sustainability management Fields of action for municipal sustainability Overview: allocation of the contributions to the Sustainable Development Goals and their targets Conclusion and outlook	Healthcare, urban development, economy, social, education, transportation, environment	All (Categorized into 9 thematic fields for municipal sustainability)
9.	Kiel City	First	Summary Introduction Strategy and context Method and process Progress in achieving the SDGs SDG 4 – 17 Our goals for the future	Environment, land use and housing, mobility, education, social	4, 5, 14, 15, 17

10.	TampereCity	First	Introduction The 2030 Agenda inTampere This is Tampere (Sustainable Development Goals in Tampere 2022 and case examples from Tampere) Building a sustainable futuretogether	Public health, social services, environment, post- pandemic recovery, safety, and politics, vorkforce,education	All
11.	Toyota City	First	Foreword Highlights Introduction Methodology and process forthe preparation of the review Policy and enablingenvironment Means of implementation Progress on goals and targets Conclusion and next steps	A rapidly agingpopulation, administrative issues, traffic safety,local production, and consumption of resources	All
12.	Turku City	Second	Summary Introduction The city’s operatingenvironment Implementation of the 2030Agenda in Turku Cross-cutting goals Ecological sustainability Social sustainability Economic sustainability Conclusions and furthermeasures	Mental health, social, sustainable consumption and production, climateand environment, education and learning, violence, housing	All (divided into categories)
13.	Cordoba Province Government	First	Highlights Introduction Methodology and process of preparation for the examination Policy and enablingenvironment Progress on objectives andtargets Means of implementation Conclusion and next steps	Economy, social, sustainable development, employment and labor issues, healthand well-being, governance and public administration, post-pandemic recovery	All
14.	State of Para Government	Third	Presentation Revisiting the “AmazonNow State Plan (PEAA)Strategy” SDG 1 – 17	Environmental sustainability, violence against women, child labor, sustainable development	All
15.	Gladsaxe Municipality	Second	Introduction Gladsaxes strategy and goals The review method Learnings from Gladsaxe	Health and well- being (especially among the youth),environment	All
16.	LombardyRegion	First	Sustainability in Lombardy The positioning of the Lombardy Region in theNational and European context Action for sustainability in Lombardy	Environmental sustainability, socialequity, governance	All

Note: The challenges are classified into several categories based on their common themes, and it should be noted that these challenges may not represent all of the challenges present in each region,as they are based only on the information presented in the VLR reports.000.

Source: author’s elaboration from the VLR reports.

Since there are no established guidelines or widely accepted standards for creating a VLR, the format and substance of the published reports can vary. However, three cities in Germany have a similar content structure, namely Bonn, Dortmund, and Dusseldorf. According to the City of Dortmund (2022), the fundamental organization of these VLRs adheres to the German Reporting Framework for Sustainable Municipalities, released in 2021 by the German Council for Sustainable Development. This practice can be replicated by other nations, wherein cities across a country can be directed to adopt a standardized format for their VLRs to improve transparency (Nuijten et al., 1998). Moreover, it is advisable to include a summary or highlights section in each report, akin to those seen in the VLRs of Bristol City, Kiel City, Toyota City, Turku City, and Cordoba Province Government. The summary of a report is vital for the senior decision-maker, who usually lacks the time or interest to go through the details and prefers to have prompt access to the report’s main conclusions and recommendations (The Institution of Engineering and Technology, 2015). Additionally, for cities new to producing a VLR, it is highly recommended to provide a concise overview of their demographic, economic, and geographical conditions to provide contextual information for their VLR.

Although the cities share common issues, certain challenges are particularly prominent in some regions, such as loneliness (Tampere City, Turku City, and Barcelona City), overweight individuals (Tampere City), unemployment, diabetes, hypertension, maternal and newborn mortality, collaboration and cooperation with other multilevel governments (Cordoba Province Government), the use of alcohol among youth (Gladsaxe Municipality), complex governance due to a diverse territory (Lombardy Region), illegal deforestation (State of Para Government), and an aging population (Dortmund City and Toyota City). Meanwhile, the most common challenges faced by cities include social inequalities, such as gender, migration, or aging populations (12 cities), environment (11 cities), urban development and housing (seven cities), governance (six cities), health and well-being (six cities), education, including human resource development (six cities), economy, including employment, recovery after the pandemic, and consumption and production (six cities), transportation or mobility (five cities), and safety (four cities). Regarding the SDGs reported, most cities reported on all 17 SDGs, while only three cities reported on specific SDGs, namely Amman City, Buenos Aires City, and Kiel City. Given the importance of partnerships in achieving SDGs, it is customary for all regions to include this section in their VLRs. This finding highlights the importance of collaboration to address these challenges and achieve common goals.

### ***A. Partnerships for the Goals***

Over the past few decades, there has been a notable increase in the use of cooperative networks among regional and municipal administrations (Church & Reid, 1996; Silvia, 2011). Such collaborative networks and inter-municipal cooperation aim to enhance the efficiency of local services, promote functional-based demarcations of public policies, and provide equitable access to reliable services for citizens residing in resource-limited small municipalities, as highlighted by Cepiku & Mastrodascio (2020). In order to achieve these goals, collaboration should involve all stakeholders, including citizens and communities, universities and research institutions, businesses, and local/national governments within the same country, as well as international partnerships. In this regard, Toyota City stands out as the only city that has presented a governance evaluation in terms of partnerships, which encompasses four categories: citizens’ understanding and penetration (45.5%), corporate partnerships (126 partnerships), partnerships with universities

and activity groups (45 groups/organizations), and international partnerships (five organizations and four sister cities). Potluka (2020) argued that evaluations hold significant value for learning objectives, as they give managers and policymakers insights into enhancing their performance across various partnership domains. Additionally, evaluations can serve as a crucial tool for continual improvement.

In general, the VLRs also reveal the presence of four global partnership networks that operate at the local government level: C40, Fair Trade Town, ICLEI, and Sister City<sup>1</sup> (Table 3). These networks highlight the significance of collaborative efforts in promoting sustainable urban development. To facilitate the achievement of SDGs, it is pivotal for other local governments to utilize similar networks and information obtained from them. It will enable them to draw valuable lessons from the achievements and setbacks experienced by their peers and to adopt effective strategies and best practices to reach their own goals. Therefore, sharing information and experiences among local governments is essential in promoting sustainable urban development and advancing the global agenda for a better future.

**Table 3.** Local Government Partnership Network Inventory

No.	Region	Partnership Network			
		C40	Fair Trade Town	ICLEI	Sister City <sup>2</sup>
1.	Amman City	v		v	v
2.	Amsterdam City	v			
3.	Barcelona City	v		v	
4.	Bonn City		v	v	v
5.	Bristol City			v	
6.	Buenos Aires City	v		v	
7.	Dortmund City			v	
8.	Dusseldorf City				v
9.	Kiel City		v		v
10.	Tampere City			v	v
11.	Toyota City			v	v
12.	Turku City			v	
13.	Cordoba Province Government			v	
14.	State of Para Government				
15.	Gladsaxe Municipality			v	
16.	Lombardy Region				

Source: author’s elaboration from the VLR reports.

<sup>1</sup> C40 is a worldwide alliance of approximately 100 mayors from the world’s leading cities that have joined hands to tackle the climate emergency (<https://www.c40.org>). Fair Trade Town, on the other hand, is a movement that aims to boost local markets and support ethical consumption in the interest of small Fair Trade producers (<https://www.fairtradetowns.org>). Meanwhile, ICLEI – Local Governments for Sustainability, a worldwide network comprising over 2,500 local and regional governments in more than 125 countries, is devoted to advancing sustainable urban development (<https://iclei.org>). Lastly, Sister City (also known as Twin City or City-to-City cooperation) is a global network that fosters cultural, educational, informational, and trade collaborations (<https://sistercities.org>).

<sup>2</sup> Amsterdam has discontinued its practice of sister city and now focuses on developing partnerships based on specific areas of interest. However, one notable exception is the renewed partnership with Suriname, a former Dutch colony. This renewed partnership holds significant symbolic value (Amsterdam City, 2022).

## CONCLUSION

The Voluntary Local Review (VLR) can be considered a crucial step in implementing action plans; however, there is currently no standard format for VLR that could promote transparency and consistency. VLR reports conducted by local governments worldwide aim to increase awareness of their efforts and challenges in achieving the SDGs among residents and stakeholders. Additionally, VLR serves as a means to encourage other local governments to take action toward the SDGs, as most regions face similar problems that require cooperation to overcome challenges and achieve common goals. In this regard, there are at least four collaborativenetworks at the local government level, including C40, Fair Trade Town, ICLEI, and Sister City, which highlight the importance of joint efforts in promoting sustainable urban development.

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