



Bu Proje Avrupa Birliđi tarafından finanse edilmektedir.  
This project is funded by the European Union.



**YEREL YÖNETİM REFORMU  
PROJESİ (YR III)**  
LOCAL ADMINISTRATION REFORM  
PROJECT (LAR III)

## Voluntary Local Review Reports (VLR) Review and Assessment Report

15.06.2022

Authors: Volkan Erkan, Ph.D., Assoc.Prof.Dr. Ece Handan Güteryüz

Senior Technical Consultant: Prof.Dr. H. Hakan Yılmaz

25.07.2022

### Reference to the Description of the Action

<b>Component</b>	Component 1: Effective Local Service Delivery
<b>Activity</b>	A.1.1.8 Develop a Performance Management System to Be Adopted in MMs and District Municipalities
<b>Output</b>	VLR Review and Assessment Report



## Table of Contents

<b>TABLE OF CONTENTS</b> .....	<b>2</b>
<b>LIST OF TABLES</b> .....	<b>3</b>
<b>LIST OF FIGURES</b> .....	<b>3</b>
<b>LIST OF ABBREVIATIONS</b> .....	<b>4</b>
<b>1. INTRODUCTION</b> .....	<b>5</b>
<b>2. METHODOLOGY</b> .....	<b>7</b>
<b>3. AN OVERVIEW OF LOCAL VLR APPLICATIONS IN SELECTED CITIES</b> .....	<b>11</b>
<b>3.1. BARCELONA (SPAIN)</b> .....	<b>11</b>
<b>3.2. BRISTOL (UNITED KINGDOM)</b> .....	<b>12</b>
<b>3.3. BUENOS AIRES (ARGENTINA)</b> .....	<b>13</b>
<b>3.4. CAPE TOWN (REPUBLIC OF SOUTH AFRICA)</b> .....	<b>13</b>
<b>3.5. HELSINKI (FINLAND)</b> .....	<b>13</b>
<b>3.6. KITAKYUSHU (JAPAN)</b> .....	<b>14</b>
<b>3.7. LOS ANGELES (USA)</b> .....	<b>14</b>
<b>3.8. NEW YORK (USA)</b> .....	<b>15</b>
<b>3.9. AN ASSESSMENT OF NATIONAL APPLICATIONS</b> .....	<b>15</b>
<b>4. ASSESSMENT</b> .....	<b>18</b>
<b>4.1 AN OVERVIEW OF VLR REPORTS PREPARED</b> .....	<b>18</b>
<b>4.2 VLR PREPARATION PROCESS</b> .....	<b>18</b>
<b>4.3 PARTICIPATION</b> .....	<b>20</b>
<b>4.4 INTEGRATION WITH MUNICIPALITY’S PLANNING AND BUDGETING PROCESSES</b> .....	<b>23</b>
<b>4.5 INTEGRATION WITH CENTRAL MANAGEMENT PROCESSES AND VLR-VNR RELATIONSHIP</b> .....	<b>25</b>
<b>4.6 LOCALIZATION OF SDG TARGETS AND INDICATORS:</b> .....	<b>26</b>
<b>4.7 DATA INFRASTRUCTURE, MONITORING AND EVALUATION</b> .....	<b>28</b>
<b>4.8 THE STRUCTURE AND CONTENT OF VLR REPORT</b> .....	<b>30</b>
<b>5. CONCLUSION</b> .....	<b>35</b>
<b>BIBLIOGRAPHY</b> .....	<b>36</b>
<b>ANNEXES</b> .....	<b>37</b>
<b>ANNEX-1 VOLUNTARY REVIEW SURVEY</b> .....	<b>37</b>
<b>ANNEX-2 INSTITUTIONS INTERVIEWED IN VOLUNTARY LOCAL REVIEW MEETINGS AND THAT PARTICIPATED IN WORKSHOPS</b> .....	<b>37</b>
<b>ANNEX-3 PROPOSAL ON STRUCTURE AND CONTENT OF UN-DESA VLR REPORT</b> .....	<b>40</b>

## List of Tables

<i>Table 1-Development Process in Some VLR Reports – Factor Assessment .....</i>	<i>15</i>
<i>Table 2-Alignment of the VLRs with the UN-DESA VLR Format.....</i>	<i>32</i>
<i>Table 3-Review Structure of VLRs Examined Regarding Goals and Targets.....</i>	<i>34</i>

## List of Figures

<i>Figure 1- Sustainable Development Goals.....</i>	<i>5</i>
<i>Figure 2- Local Administrations Have Prepared VLRs and Will Complete the Process.....</i>	<i>11</i>
<i>Figure 3- Organizational Financial Management Cycle .....</i>	<i>23</i>

## List of Abbreviations

USA	United States of America
UN	United Nations
MM	Metropolitan Municipality
DAC	Development Assistance Committee
Eurostat	European Community Statistics Office
HLPF	UN High Level Political Forum
IGES	Institute for Global Environment Strategies
Izmir BB	Izmir Metropolitan Municipality
IGDAS	Istanbul Gas Distribution Co. Inc.
IHH	Humanitarian Relief Foundation
ISUDN	Izmir Sustainable Urban Development Network
ISKUR	Turkish Employment Agency
IZSKGA	Izmir Sustainable Urban Development Network
LGBT	Lesbian, Gay, Bisexual, Transsexual
PP	Performance Program
SDG	Sustainable Development Goal
SKA	Sustainable Development Goal
SP	Strategic Plan
SUIKAD	Sultanbeyli Businesswomen's Association
TURKSTAT	Turkish Statistical Institute
UCLG	United Cities and Local Governments
UCLG-MEWA	United Cities and Local Governments – Middle East and West Asia Section
UN	United Nations
UNDESA	United Nations Department of Economic and Social Affairs
UNESCAP	The United Nations Economic and Social Commission for Asia and the Pacific
UNSG	United Nations Secretary-General
VLR	Voluntary Local Review
VNR	Voluntary National Review

## 1. Introduction

The United Nations member states have been drawing up Voluntary National Review (VNR) reports as a mechanism aimed at monitoring and reviewing the 2030 Sustainable Development Agenda. The member states have also adopted the 2030 Sustainable Development Agenda and pledged to work closely with local administrations for the implementation of the Sustainable Development Goals (SDG).

The SDGs represent a universal call for action made by the United Nations member states for the elimination of poverty, protecting our planet, and ensuring that all people live in prosperity, which represent the goals intended to be achieved by the end of 2030. It is a key milestone reached as a result of efforts made by the UN and its members for years. The 2030 agenda adopted by all UN Member States in 2015 can be summarized as “providing a joint plan that will guarantee peace and prosperity for the people and the planet now and in the future.” The SDGs require a multi-dimensional approach and a perspective encompassing all segments of society where social, economic, and economic spheres intersect. 17 SDGs and the 2030 Sustainable Development Agenda were adopted at the UN Sustainable Development Summit held in New York in September 2015 (UN, 2015).

To achieve the strategic goals, a total of 169 targets serving 17 fundamental goals listed below were identified in order to support the action plan. There are a total of 231 indicators that will measure if each of the 17 fundamental goals has been attained (UN, 2019).

**Figure 1- Sustainable Development Goals**



Paragraph 89 of the 2030 Agenda calls on key institutional structures, including local administrations, and other stakeholders to report their contributions at different stages as part of the process of implementing the agenda. Since 2015, metropolitan cities, small cities, and local administrations have actively sought to localize the 2030 Agenda, bring the SDGs closer to the population they serve, and use the framework as a planning and operational execution tool. Thus, VNR and VLR applications are regarded as key tools for achieving development goals. In that context, local administrations throughout the world are gradually taking a keen interest in local reviews regarding the SDGs, which are also called Voluntary Local Reviews (VLR). The VLR is a process whereby cities voluntarily review progress and

develop a follow-up action plan (Koike et al., 2020). While VLRs lack a predefined official status in national legislative processes, they serve as a guide in the effective formulation and implementation of policies by local initiatives and relevant organizations/actors, and SDGs in general, particularly in developed countries and cities.

In light of these approaches and practices, three VLR reports were formulated in Turkey by three local units (Izmir MM, Istanbul Sultanbeyli district municipality, and Konya Karatay district municipality). As was the case in other countries, these reports, which serve as a pioneer in a sense, contain similarities as well as critical dissimilarities in terms of their method of preparation, ownership, participation and content. The purpose of this report is to assess the VLRs drawn up in Turkey by comparing them with international practices, to make observations that will provide guidance for future VLRs and establish recommendations.

## 2. Methodology

Local administrations are taking a growing interest in this type of local review of SDG implementation, which is also called VLRs. VLR is a process whereby cities voluntarily review progress and develop a follow-up action plan (Koike et al, 2020). Although VLRs lack an official status, the process of formulating such local reviews provides various benefits to the organizations concerned and the implementation of SDGs in general. Thematic formulation of VLRs may consist of four stages: Collecting information and data in phase one; assessing data and reviewing the progress towards the achievement of SDGs, through participatory approaches, in phase two; institutionalization of cooperation for VLRs aimed at assessing a city's performance in phase three; and local actions and projects, innovative financing in phase four. VLRs may also help reinforce vertical coherence in addition to complementing and contributing to the Voluntary National Reviews of the SDG implementation.

The main opportunities offered by SDGs for strengthening multi-tiered governance to attain the 2030 Agenda include the following:

- Vertical coordination of priorities among local and central governments for the implementation of SDGs, including the required participation of local administrations in the preparation of VNRs.
- Horizontal coordination between the sector-specific departments of cities and countries in order to ensure that decisions regarding an area or an SDG do not work against other SDGs and to manage exchanges between policy areas concerning the implementation of SDGs.
- Stakeholder participation to encourage a holistic and integrated community approach to attain SDGs, public and private sector partnerships, and engagement with the civil society and citizens in general.

Cities with VLR experience generally find the process beneficial for the involvement of their policy departments and to accelerate the establishment of new partnerships. As instruments that will accelerate the necessary transformation of cities, VLRs may offer various opportunities:

- 1) VLRs enable a local administration to listen to the public's needs and reflect them in the process of formulating local policies;
- 2) VLRs provide a data-centred process and may be used for planning an action for attaining the desired goals;
- 3) VLRs provide a local perspective for global assessments regarding sustainable development (Ortiz-Moya et al, 2020)

While a flexible format is favoured for VLRs, some cities agree that basic principles for cities, such as the clarity and transparency of the gaps in terms of SDG achievements, will be necessary to make VLRs into a reliable tool (Pipa, 2019). Some approaches that may facilitate the expansion of SDGs by local administrations may be described as follows (Masuda et al, 2021):

- Local ownership to overcome the challenges faced by municipalities
- Availability of existing policy resources linked to official procedures
- Development of multi-stakeholder partnerships
- Vertical communication at international and national levels

The majority of VLRs share a common structure and features with those prepared in previous years. Most of the reports present the state and historical development of a city, particularly with regard to sustainable development. Subsequently, they explore the localization process of the 2030 Agenda and

the compliance of ongoing policies with SDGs, which allows them to identify policy gaps. Finally, VLRs review the progress regarding some or all SDGs. This approach is consistent with the 2018 and 2019 VLR groups.

In many cases, an assessment of SDG indicators revisits past data sets for a better portrayal of not only the current state of the local administration but also the progress of those indicators. Bonn proposes a traffic light system to provide a better understanding of a city's progress with regard to the themes by which SDGs are grouped<sup>1</sup>. A city's VLR is categorized into 6 themes representing its strategic priorities, as follows: 1) Mobility; 2) Climate and Energy; 3) Natural Resources and Environment; 4) Labour and Business; 5) Social Participation and Gender, and 6) Global Responsibility and One World. Then, the VLR presents the statistics, indicators, and developments related to each theme. Each indicator is assessed by whether or not it has improved, stagnated or worsened.

VNR-VLR integration is one of the most critical topics of discussion in the current international dialogue on VLR. UNESCAP's 2020 Asia-Pacific Regional Guidelines are a useful start for understanding VNR-VLR integration. These guides comprise an educating section that explains the importance of integration of VNRs and VLRs as well as local top-down and bottom-up examples and best practices, and bottom-up perspectives. They emphasize three concrete actions which both local and central governments need to consider in their integration efforts:

- 1) To establish a national mechanism to support and consolidate VLRs;
- 2) To design and communicate a VNR timetable to allow local administrations to send VLRs that truly inform VNRs;
- 3) To design VNRs and VLRs as an interconnected stakeholder participation mechanism.

Thus, they provide a strong rationale regarding the requirement to render the integration among multiple government levels functional to ensure that policies are realizable, scalable, and feasible. This is consistent with the goals of the 2030 Agenda.

So far, inputs from municipal units and specialized offices have been the main source for the creation of VLRs. There are also several examples of bottom-up entrepreneurship for local reporting: Citizens' associations, civil society initiatives, and local stakeholder forums. In this context, academia can also play a key role, in that they can organize information and provide resources. They would also accelerate joint action and participation and establish a horizontal bridge with larger communities composed of organizations that think alike (Ciambra, 2020).

First, prominent domains were identified for the assessment of the three VLR reports drawn up by municipalities in Turkey and their preparation processes. Such areas were determined with the help of international and local VLR guides (including those translated into Turkish), VLR reports prepared by local administrations in other countries, and the problems identified in our national VLRs based on works and interviews, including field visits, as part of the LAR 3 project in Turkey.

Issues that stood out in the VLR evaluation can be listed as follows:

---

<sup>1</sup> Voluntary Local Review Agenda 2030 on the local level Implementation of the UN Sustainable Development Goals in Bonn (2020). [https://www.iges.or.jp/sites/default/files/inline-files/Voluntary-Local-Review-Bericht-englisch\\_0.pdf](https://www.iges.or.jp/sites/default/files/inline-files/Voluntary-Local-Review-Bericht-englisch_0.pdf)

1. **Preparation Process:** How the VLR preparation process is handled is critical for guiding other local administrations that will conduct VLR studies later. The factors that must be known include how the VLR preparation initiative was formulated, how ownership was ensured, for which purpose was the VLR prepared, and what is expected of the VLR. The structures that will manage the process were also examined in this scope. The model used in the VLR exercise and the geographical and organizational scope of the VLR were also assessed under this heading.
2. **Stakeholder Participation:** Organizations that took part in the preparation of the VLR, their contributions to the VLR, the mechanisms developed for participation, and the problems encountered in the participation process were assessed. The activities carried out for the participation of citizens were examined.
3. **Integration with the Municipality's Planning and Integration Processes:** It was investigated how the strategic plans/performance programmes of municipalities and other relevant central and local institutions were aligned with the VLR. It was examined how institutional targets contributed to setting VLR targets and indicators. The relationship between SDG targets and institutional plans, programmes, and budgets, as well as their effectiveness, were questioned.
4. **Integration With Central Governance Processes and VLR-VNR Relationship:** The central government and local administrations must work in strong coordination and cooperation to achieve the SDGs. In that framework, it is essential that a functional relationship is established between the VNR report drawn up at the national level and VLR reports, and that they complement each other. Compatibility with the VNR, the Development Plan and other planning/strategy papers prepared at the central level in VLR processes were questioned.
5. **Localization of SDG Targets and Indicators:** Sustainable development goals, targets, and indicators aim to unite communities around the same common objectives. Local policies and applications, availability of local data, and issues that a local administration wishes to reflect in VLRs, however, require readdressing the targets and indicators. In that context, the localization approach adopted for the VLRs reviewed was analyzed in this section.
6. **Data Infrastructure, Monitoring, and Assessment:** Access to healthy and reliable data is the main challenge in the preparation of VLRs. The perception and approach of local administrations that prepare VLRs with regard to accessing data were evaluated under this heading. Opinions of the VLR authors on the problems encountered in data collection (data standardization, compliance with SDGs, availability provincial/district data, support by organizations, surveys) were received. Whether or not a system for monitoring and assessment had been established was also assessed.
7. **Structure and Content of VLR Report:** According to "Guidelines for Voluntary Reviews Volume II<sup>2</sup>" by UCLG, 61 different local administrations had published at least 69 VLRs by 28 February 2021. This number reached 150 in June 2022. A review of such studies suggests that there are significant differences between the approaches and standards applied to different VLR studies. To establish the standards and formulate comparable VLRs, the United Nations published a document titled Global Guiding Elements for Voluntary Local Reviews (VLRs) of SDG

---

<sup>2</sup> [https://www.uclg.org/sites/default/files/guidelines\\_for\\_vlrs\\_v.2.pdf](https://www.uclg.org/sites/default/files/guidelines_for_vlrs_v.2.pdf)

implementation<sup>3</sup>. The document lists the principles that need to be considered in the VLR preparation process and the elements that should be present in the content of the VLR report. A review of the VLR reports in this study observed the extent to which the three VLR reports produced in Turkey complied with the elements referred to in this document.

To make a healthy assessment, meetings were held with relevant local administrations and the participants of the VLR process. The interviews in such meetings were conducted through semi-structured questionnaires. To support the meeting process, a survey (Annex-1) was formulated and applied to local administrations.

Contributions made by local administration stakeholders to VLR processes are of crucial importance for the goal-oriented preparation of VLRS. Meetings and workshops were held with the stakeholders to ensure their engagement in the process and receive their opinions on the VLR report prepared (Annex-2). Information regarding the perspectives and experiences of different stakeholders including the local units of the central government, non-governmental organizations, development agencies and the governorship was obtained in the meetings and workshops.

This study involves an integrated review to improve on the lessons learned from studies and the recommendations, rather than performing an individual assessment of the VLR reports.

---

<sup>3</sup> [https://sdgs.un.org/sites/default/files/2020-10/GlobalGuidingElementsforVLRS\\_FINAL.pdf](https://sdgs.un.org/sites/default/files/2020-10/GlobalGuidingElementsforVLRS_FINAL.pdf) . A summary adapted to the governance structure in Turkey is presented in Annex-3.



of the document was set to align existing strategic plans with the SDGs, and assign tasks to units by ensuring cooperation with municipal units, and monitoring the process. Prepared in Spain, the document establishes no connection between the VNR and national sustainable development. However, it underscores the efforts by national municipalities and the union of provinces, and the role assumed by Barcelona in developing municipalism in the international community as well as in the world.

The Barcelona VLR addresses the challenges faced by local administrations in gathering certain types of necessary data in the local context. Barcelona developed different criteria at the local scale from different sources in order to assess the impact of the 2030 Agenda as comprehensively as possible. Furthermore, 28 urban sustainable indicators were developed, which have been followed since 2012. While Barcelona continued localizing more indicators, such indicators were adapted as a preliminary measurement for SDG compliance. At this stage, the indicators are defined in an open and modifiable list and comprise the inputs and recommendations of a group of stakeholders, metropolitan area, and other local agencies. All existing indicators are based on the availability of accessible data and the analytic capacity of municipal units. Localized indicators take account of local availability, gender-based data disaggregation, and a multi-level and metropolitan-based approach among municipalities for monitoring.

Both the strategic plan for the localization and implementation of the strategic plan and the examples of policies on sustainable urban development in the municipality's past largely originated from the efforts of civil society. The participation of as many local stakeholders as possible is the pillar of Barcelona's approach to sustainable development and the 2030 Agenda in particular. There is, however, no clear methodological indicator showing that civil society has been involved in the process of drafting the strategic report.

### 3.2. Bristol (United Kingdom)

Bristol city in the United Kingdom published a 70-page VLR in 2019 at the initiative of a unitary authority. Bristol's VLR was formulated by using the UNDESA guidelines as a basic template. The report was drawn up by university institutes and the VLR process was supported by a group of stakeholders pursuing a special purpose referred to as "Bristol SDG Alliance" which is sponsored by Bristol Municipality. The report, which does not make any concrete reference to an inclusive strategy, spearheads a municipalism movement approach to reporting. It emphasizes the concept of strong self-awareness and establishes a direct link between the opportunities and shortcomings of the UN system.

In terms of the utilization of indicators, the Bristol VLR attempts to establish a direct link to SDGs. To complement the formal indicator, systematic efforts were made to involve local data providers (across organizations and civil society). As a special addition to local indicators, a study was conducted by using available data for extended time series encompassing the period between 2010 and 2018, which were adapted to the SDG framework and listed according to SDG compliance, and reference ranges. A six-week community discussion was held to strengthen stakeholder participation in the Bristol VLR and 88 evaluations were received from different organizations. Responses received from those organizations led to the conclusion that 48% of the participants from civil society and 42% of other participants did not use the SDGs as a strategic framework.

### 3.3. Buenos Aires (Argentina)

In 2019, the city of Buenos Aires compiled and published a 106-page VLR, coordinated by the city's autonomous government. There is no clear reference to any framework or model structure in the Buenos Aires VLR. The municipality's international relations and strategic governance unit were involved in the VLR preparation process which was fully carried out within the Buenos Aires Municipality. The report is largely aligned with the federal report, which is extremely important for local administration standards; still, when considering its connection and alignment with the VNR and national sustainable development, the size and relatively influential role of the government of Buenos Aires made it difficult to establish such a relationship. It was concluded that an infrastructure aimed at establishing that relationship was set up in the following period.

As regards the utilization of indicators, official indicators were selected to be used alongside local data. An organizational system was used for accessing local data, the efforts for which involved specialized units within Buenos Aires Municipality. Importance was also attached to the stakeholder participation perspective and the VLR includes a strong reference to local projects, including those by civil society and grassroots organizations.

### 3.4. Cape Town (Republic of South Africa)

A 27-page localization report led by Cape Town Metropolitan Municipality was published in 2019. The report was based on the Mistra Urban Futures Project template. The report was drawn up as a result of efforts approved by the city authorities and led by academia. The localization report directly refers to the National Strategy of South Africa and implementation mechanisms. The report also contains an analysis focusing on its potential alignment and discrepancies with existing plans, including Cape Town's integrated development plan.

Localized indicators regarding the utilization of indicators, which are as close to official UN indicators as possible, were consolidated with additional indicators determined with existing data available as part of the city's report. SDG 11 was the main focus of the report. Related units of the Cape Town Municipality took part in the local data collection process. The report, however, makes no mention of local or community-based data. Although there is no factual input in terms of information and monitoring data within the frame of ensuring stakeholder participation, an inter-city learning events and activities mechanism, which involved stakeholders and academic partners, was put into motion.

### 3.5. Helsinki (Finland)

An 84-page implementation report led by Helsinki Municipality was published in 2019. Inspired by the New York VLR, this implementation report was drawn up by several units of the municipality. There is no concrete reference regarding how the city's strategy aligned with the bigger picture, but it states that fundamental policies pursued by the central government and local administrations in Finland had provided an enabling environment for the localization and achievement of SDGs. The report clearly states that Helsinki's priority local policy objectives were also aligned with the achievement of the SDGs.

The analysis made in the implementation report was mainly qualitative, in line with New York's VLR, and only referred to the targets analyzed in the 2019 reporting cycle. The qualitative assessment in the report was accompanied by locally sourced data on the main aspects of the topics, without any specific reference to official targets or indicators, and where possible, based on the indicators of Eurostat or the national statistical office of Finland. The implementation report makes no clear reference to social participation at any phase of the reporting and monitoring process.

### 3.6. Kitakyushu (Japan)

A 58-page VLR was issued in 2018 at the initiative of the city of Kitakyushu. The template of the Japanese Institute for Global Environmental Strategies (IGES), which is based on the UNDESA handbook, was used as a guide for the preparation of the VLR and IGES cooperated with Kitakyushu Municipality. The city of Kitakyushu has taken part in the national SDG Global Future Cities Project, which selects municipalities for case studies and as an experiment area for sustainable policy implementation. This project serves as an example of establishing a direct connection with the VNR preparation process and mobilizing municipalities within the framework of the same reporting and monitoring responsibilities. IGES and municipalities also led a movement involving municipalities in the national process. The SDGs established a relatively stronger framework than the public policy in Japan and data was collected in line with the templates adopted in the national strategy.

Selected indicators were used in the Kitakyushu VLR to ensure compliance with local data. Care was taken to ensure that measurements were consistent with official UN indicators and the SDGs. The report does not refer to locally produced bottom-up data or original data. Considering the efficient involvement of stakeholders in the process, the creation of an enabling environment for inter-platform cooperation among all social stakeholders was emphasized as a prerequisite for the joint ownership of the SDG implementation process and its outcomes. In addition, importance was attached to ensuring public involvement in educational and awareness-raising activities.

### 3.7. Los Angeles (USA)

A 140-page VLR led by Los Angeles Municipality was published in 2019. The Los Angeles VLR template was partly based on the UNSG model. The report was mainly regarded as a political tool for the mayor's agenda. From the perspective of VNR and national sustainable development, there is no national process in the United States of America that would report to the HLPF.

As regards the utilization of indicators, a database including the assessment and adaptation of 245 official indicators was established. A total of 151 indicators (61.6%) are accessible online. 24 official indicators (9.8%) were not found to be suitable for utilization. The best adaptation of indicators could be done for SDG 11. 88.2% of the existing indicators related to B SDG were used. As regards local data, all indicators which were considered to be adaptable to local sources were measured by using data gathered from local sources and all of them were presented on the SDG platform of the mayor's office in the form of metadata fully accessible to the public. Civil society was widely involved in the preparation process. The analytic analysis was shared with university departments specialized in issues specific to the SDGs. Various stakeholders were mobilized in phase three, i.e., localization, to measure and assess progress and share the efforts for adapting goals/targets and indicators.

### 3.8. New York (USA)

A 104-page VLR and a 118-page VLR were published in 2018 and 2019, respectively, led by New York MM. UNDESA guidelines were taken as a basis in the process of preparing VLRs. The reports were drawn up by the NYC Mayor’s Office for International Affairs, which included the involvement of several municipal agencies, in partnership with the NYC Mayor’s Offices of Operations and Climate Policy and Programs as authorized agencies. As was the case for Los Angeles, there is no national process that would report to the HLPF in the USA.

The formal IAEG-SDG system was adopted in New York’s VLRs with regard to the utilization of indicators, yet alignment was taken into consideration only in certain cases where local and global indicators were comparable. The City of New York developed and has been using its own monitoring system since the 1970s, and the majority of data is locally available in all dimensions fundamentally covered by the SDGs even for the purpose of assessing UN indicators.

### 3.9. An Assessment of National Applications

It was noted for the 8 cities, whose VLR experiences are briefly analyzed above, that certain factors were similar while some others were different in the process of formulating the reports. These factors may be listed as follows: The coordinating institution of the VLR; the report on which the VLR is schematically based; utilization of indicators; utilization of local data, and stakeholder participation. For example, the coordinating institution for the VLR may be a local administration, an academic committee made up of experts, or a unitary authority composed of influential organizations in the city. The following table aims at analyzing the VLR experiences of the 8 cities in terms of these different factors.

*Table 1-Development Process in Some VLR Reports – Factor Assessment*

City	Coordinating institution of the VLR	The report on which the VLR is schematically based	Utilization of Indicators	Utilization of Local Data	Stakeholder Participation
Barcelona	A special unit within the municipality; a committee made up of non-isolated departments	Alignment of existing strategic plans with the SDGs, assignment and monitoring of non-isolated units and monitoring	It developed 28 urban sustainability indicators, which it is currently using, since 2012. While the city continues to localize more indicators, these indicators were adapted as a preliminary measurement for SDG compliance.	Localized indicators take account of local availability, gender requirements, and a multi-level and metropolitan-based approach among municipalities.	Participation of as many local stakeholders as possible is the basis of Barcelona’s sustainable development approach and the 2030 agenda in particular.
Bristol	It was prepared by university institutes and is	UNDESA Guidelines	17 SDGs	Local indicators were adapted to the SDG	Six-week community discussions were

	also supported by a special-purpose alliance (Bristol SDG Alliance) composed of stakeholders in addition to the City Council's support.			framework	held.
Buenos Aires	The Municipality's international relations and strategic management units	There is no clear reference to any framework or model structure.	Official indicators were selected to be used with local data.	The Municipality's specialized units controlled the local data system.	There was a strong reference to local projects, including civil society and grassroots organizations, but they were always described as initiatives sponsored by the municipality.
Cape Town	City authorities and academia	The model of Mistra Urban Futures project	Localized indicators, which are as close to formal UN indicators as possible, were consolidated with additional indicators determined based on existing local data. Its main focus is SDG 11.	There is no reference to data obtained from local sources or community-based data.	A mechanism of inter-city learning events and activities involving stakeholders and academic partners.
Helsinki	Several municipal units	New York's VLR	Only SDGs assessed by HLPF	Local data regarding the main aspects of issues based on the indicators of Eurostat or Finland's national statistical office	There is no clear reference to community involvement at any phase of the reporting and monitoring process.
Kitakyushu	Cooperation between IGES and the Municipality	An IGES template guide based on UNDESA handbook	Indicators selected for ensuring alignment with data at the local level. Measurements are highly consistent with formal UN indicators and the	Data was collected and analyzed at the local level.	An inter-platform among all social stakeholders. Community involvement in education and awareness-raising activities.

			SDGs to the extent possible.		
Los Angeles	City Council	Partly model	UNSG SDGs 4, 8, 10, 13, and 16	All indicators considered to be adaptable to local sources were measured by using data gathered from local sources and all of them were presented on the SDG platform of the mayor's office in the form of metadata fully accessible to the public.	Stakeholders were widely involved in the process. The analytic phase was shared with university departments specialized in issues specific to the SDGs.
New York	The NYC Mayor's Office for International Affairs, in cooperation with the Operations and Climate Policy and Programmes units and the participation of several other municipal institutions.	UNDESA Guidelines	17 SDGs. Alignment was taken into consideration only in certain cases where local and global indicators were comparable	It developed and has been using its own monitoring system since the 1970s and the majority of data is locally available in all dimensions fundamentally covered by the SDGs, even for the purpose of assessing UN indicators.	Stakeholder involvement was widely achieved during the process.

## 4. Assessment

This section reviews the works undertaken by 3 municipalities that have prepared VLRs. In that context, it includes an overview of the 3 municipalities, which have carried out those works, and the nature of those works, followed by an assessment under different headings in the following sub-sections.

### 4.1 An Overview of VLR Reports Prepared

<b>Izmir VLR</b>
Prepared by: Izmir Sustainable Urban Development Network Under the aegis of Izmir MM Prepared in: 2021 Population: 4,425,789 Number of the Members of the Core Team: 15 Number of SDGs: 17 Number of Goals: 97 Number of Indicators: 169 Number of Pages: 348
<b>Sultanbeyli VLR</b>
Prepared by: Sultanbeyli District Municipality Prepared in: 2021 Population: 343,318 Number of the Members of the Core Team: 7 Number of SDGs: 16 Number of Goals: 34 Number of Indicators: 57 Number of Pages: 307
<b>Karatay VLR</b>
Prepared by: Karatay District Municipality Prepared in: 2021 Population: 351,422 Number of the Members of the Core Team: 6 Number of SDGs: 17 Number of Goals: 91 Number of Indicators: 22 Number of Pages: 104

### 4.2 VLR Preparation Process

The first stage of the VLR preparation process involves developing an initiative for producing a VLR. To be socially accepted, a VLR needs to be drawn up by a local administration which has political and bureaucratic legitimacy. As a VLR would also necessitate the involvement of other stakeholders, there

should be a consensus that the appropriate institution is managing the process and providing necessary coordination for ensuring partnership with stakeholders.

A look at global examples shows that the initiative for the preparation of a VLR is generally undertaken by municipalities. Some examples, however, indicate that local administrations (e.g., Valencian Country, Basque), academia and/or research institutions (Bristol, Cape Town), or offices established for that purpose (New Taipei, Oaxaca) undertake the initiative for the process.

The initiative to prepare a VLR for Sultanbeyli and Karatay was directly undertaken by the relevant municipalities with different motivations and the responsibility for the process was assumed by the municipalities. The core teams were, therefore, composed of municipality employees at different levels and positions. It was observed that commitments at the senior management level were made by mayors. It was concluded that the municipality's leading role was a facilitating factor in the management of the process.

Responsibility for the preparation of the Izmir VLR was assumed by the Izmir Sustainable Urban Development Network (ISKGA) with support from MM. The assumption of this responsibility by a civil platform strengthened the inclusive approach. It was, however, observed that the role assumed by the units of Izmir MM, which were particularly responsible for devising strategies, were more limited, which made it difficult to establish formal connections with other stakeholders.

VLR coordination teams comprised 6 to 15 people. An advisory board and a research group were set up in Sultanbeyli and Izmir in addition to the coordination team. The establishment of those external units is regarded as a significant step for the compilation of an inclusive VLR.

It can be said that guidance on how VLRs should be drawn up in Turkey and at the international level is not adequate and needs to be improved. The process, structure, and content of voluntary reviews, by their nature, depend on the priorities and preferences of the institution and teams that prepare the report. Guidance documents formulated for that purpose do not constitute a strong and binding structure. Guidelines drawn up by the UCLG are aimed at drawing conclusions and lessons by reviewing existing VLRs rather than clearly establishing the methods employed for drafting VLRs. Within the frame of such a need for guidance, support was received from UCLG-MEWA at the beginning of the works undertaken by the three municipalities, which helped shape the VLR models.

One of the most prominent components that must be decided on first in the VLR model involves answering the question of whether the VLR will be prepared for an institutional remit or a city in general. It was concluded in all three VLRs that the reports should encompass the whole city. Thus, SDGs, which were not included in the municipality's job description, were included in the VLR. As a consequence, no target or indicator regarding the goal "Life Below Water," which the municipality concluded did not directly fall within the scope of its responsibilities, was created in the Sultanbeyli VLR.

The United Nations also encourages VLRs to encompass all SDGs. Some VLRs focusing on specific SDGs are also observed among examples from countries other than Turkey. This approach enhances focus on specific issues while ensuring that the core team manages its efforts more efficiently. Local administrations that intend to prepare VLRs may be advised to focus on certain SDGs by taking account of the level of participation of local administrations, their area of responsibility, priorities, and resources to be allocated to the process.

**Recommendations:**

- It seems appropriate that the municipality plays a leading role in local reviews. For the municipality to assume main ownership, and establishing a core coordination team within the institution will facilitate the process.
- Metropolitan district municipalities or district municipalities need to work with metropolitan municipalities or provincial municipalities to conduct a comprehensive review.
- Prioritization of the SDGs and focusing on areas where problems are more important is critical for the management of the VLR process which already requires hard work and coordination. The prioritization referred to above should be aimed at carrying out further in-depth work in focus areas rather than excluding certain SDGs.
- It is essential that VLRs target not only institutional objectives but also the holistic development of the province/district. Presently, local administrations have planning and monitoring procedures in place at the institutional level. The value-added that will be introduced by a VLR will be the coordination of such efforts from a sustainable development perspective.
- Local administrations need support for the development of a VLR model and process. While the existing UCLG guidelines reflect international experience well, they do not provide a sufficient design for implementation phases. Organizations representing central and/or local agencies should increase their internal capacity and provide guidance and training needed by local administrations, which undertake the initiative to draw up VLRs, for creating this design.

### 4.3 Participation

The main theme of the 2030 Agenda is to leave no one behind. To this end, it needs the cooperation and coordination of governments at all levels, different sectors, and groups with different requests. SDGs should be owned not only by the institutions that have prepared the VLR but by all segments of society. Stakeholder participation is as important in practice as it is in VLR preparations. Jointly set vision and targets are the components which unite different institutions and groups.

In all three VLR processes examined, it was observed that the preparing institutions shared the understanding that stakeholder participation is a key component of the VLR process. Their approaches to ensuring stakeholder participation, on the other hand, varied significantly.

Multiple mechanisms were developed to ensure participation in Izmir's VLRs process. The advisory board is made up of representatives from different institutions. The 20-person advisory board is composed of representatives from the United Nations, Izmir Development Agency, and NGOs. Although the advisory board's contribution to the VLR's content is open to debate, it constitutes a basis for stakeholder participation. Izmir Citizens' Assembly is another key organizational structure for the diversification of participation. The Citizens' Assembly has ensured the participation of young people in the preparatory process of the VLR, which was particularly supported by NGOs and platforms concerned.

Metropolitan district municipalities are one of the key actors involved in the identification and implementation of VLR objectives in metropolitan municipalities. Sustainability Offices were set up in 22 out of 30 districts to ensure the contribution of districts to the metropolitan VLR. Eight districts were not involved in the process due to different reasons. The fact that a sustainability office was not established at Izmir Metropolitan Municipality is an issue that needs to be considered in that regard.

In that context, the SDG monitoring efforts undertaken by Karsiyaka Sustainability Office were notable as good examples. A report was drawn up on this subject following a comprehensive situation analysis which was based on a survey conducted in the district. Efforts were made to establish a connection between 154 projects and the SDGs. The office continues its processes related to implementation and monitoring, particularly with support from senior management. This structure and developments show that sustainability offices can play a key role in monitoring and implementation processes.

Izmir Provincial Development Coordination Board spearheaded the efforts to receive contributions from the private sector during the VLR process in Izmir. The private sector's participation was, however, one of the weakest components, according to the coordination team. In fact, this was interpreted as an indication of a structural problem in the traditional cooperation between municipalities and the private sector in terms of the city's development. The weakest strategic objective in the strategic plans of many municipalities is local service delivery and cooperation with regard to the urban economy.

Contributions made by civil society are also critical in the VLR process. It was observed that 38 NGOs were involved in the efforts. Some disadvantaged groups were represented in VLR efforts in line with the principle to "leave no one behind." Associations carrying out activities in such fields as environment, women, refugees, LGBT, the disabled, children, and equality were involved in the process. The participation of civil society is viewed as a critical step to ensure that the public supports the VLR and its sustainable development goals and targets.

Izmir Development Agency was the only public agency involved in the process. Provincial/regional directorates of the central government could not be adequately involved in the works carried out. Contributions made by the representatives of the central government, who were members of the Advisory Board, were mostly limited to the development of methodology. Insufficient representation of the central government stands out as a factor limiting the VLR in terms of the full comprehension of the SDGs as well as establishing goals and developing indicators in the VLR. For example, a lot of information which TURKSTAT had gathered at the provincial level and shared with the municipality and is currently stored in the municipality's database, could not be sufficiently assessed; similarly, the works undertaken by provincial directorates could not be reflected adequately in the VLR.

An advisory board similar to the one established in Izmir was set up at the beginning of the Sultanbeyli VLR process and contributed to the process of determining a VLR model. Efforts were made to gather SDG data in collaboration with the District National Education Directorate, District Health Directorate, District Social Services Centre Directorate, and the District Security Directorate; the process was coordinated by Sultanbeyli District Governor's Office. A unit was set up within the Municipality in order to strengthen the NGO link. The Family Centre of Istanbul MM was one of the administrations involved in the VLR process. Joint works are also carried out with the Industrial Engineering Department of Doğuş University. Cooperation with Fundao Municipality in Portugal as part of the climate action plan can be described as an example of international cooperation. The VLR drew on broadly participated surveys to ensure citizen participation and generate performance data.

Ensuring the participation of the Citizens' Assembly in the process was one of the methods used by Karatay Municipalities for ensuring the participation of external stakeholders. The youth and women's assemblies of the Citizens' Assembly were actively involved in the process. Young volunteers assumed a role in the VLR process.

Teams were put together in all three municipalities to ensure internal participation.

The VLRs examined had a high level of awareness of the importance of participation and involved significant efforts to ensure stakeholder participation. It was, however, found that participation in certain areas was not satisfactory. One of the observations was that the local units of the central government had not sufficiently participated in the process. It can be said that NGOs, the private sector, and professional associations were not sufficiently represented in the VLR.

A successful stakeholder analysis requires expanding the VLR process to every segment of society. Which groups will be involved in the process and in which manner should be determined through careful studies. One of the aspects of the VLR reports that needs to be improved is carrying out such studies sufficiently and devising a stakeholder communication and cooperation strategy.

One of the factors that hindered participation in the VLR process is that the reports were drawn up during the COVID-19 pandemic. Face-to-face meetings could not be held due to COVID restrictions and the anticipated interaction remained at a low level. Another obstacle to participation was that the VLRs were prepared in a short period of time. Works related to stakeholders are often time-consuming and require intensive planning. The desire to achieve a result in a short period poses an obstacle to comprehensive stakeholder efforts.

#### **Suggestions:**

- The coordinating institution should make a comprehensive stakeholder analysis to prepare VLRs in such a way that considers different segments. The analysis should identify the possible roles of stakeholders in VLR (data provider, activity/project executing entity, coordination officer etc.). The coordinating institution's expectations from stakeholders and the stakeholders' expectations from the VLR should be mutually manifested. The strategy for stakeholder management should be determined at the beginning of the process, depending on such analyses and evaluations.
- In addition to overall stakeholder analysis, the identity of stakeholders concerning each SDG should be questioned again. Stakeholders should be involved in establishing targets and indicators.
- Certain mechanisms that will enable the participation of different groups in management processes in Turkey are available. Citizens' Assemblies are institutional structures that should be used first for the participation of civil society and certain groups. It was also observed in the examples reviewed that existing resources of Citizens' Assemblies were used. Enhancing the commitment and effectiveness of Citizens' Assemblies as part of a VLR process would lead to the preparation of more participatory VLRs.
- Similarly, the ability of chambers of profession to unite the private sector should be used and the private sector's inclusion in the VLR process in an organized manner should be ensured.
- A considerable part of local public services in Turkey is provided by the central government. Enlisting active support from the central government and its regional/provincial organizations for an inclusive local review process is a must. Participation of the central government in the VLR process may be coordinated by Development Agencies. Regional/provincial directorates may be involved in VLR processes directly or in coordination of governors/district governors.
- Mechanisms aimed at ensuring the participation of internal stakeholders of municipalities coordinating a VLR process should be strengthened. As with other planning and strategy formulation processes, it is essential that the VLR is adopted and its ownership is extended

across the entire institution. It would be difficult to develop a multi-sector and multi-party approach to the preparation of a VLR which is only drawn up by external relations or strategy development units.

- Providing citizens with information about the VLR in all phases of the process will enhance social participation and ownership.

#### 4.4 Integration With Municipality’s Planning and Budgeting Processes

Reforms in public administration, especially those in financial management, are the most prominent ones among the structural reform areas implemented in the first half of the 2000s in Turkey. Laws on the establishment of municipalities (population over 50,000), MMs and special provincial administrations (SPAs) require such institutions to prepare strategic plans. Three legal regulations on local administrations require them to prepare medium- or long-term strategic plans on infrastructure, transport, environment, land development, solid waste, natural disasters, preservation of cultural heritage and other services, in compliance with their development and environmental plans (Yılmaz et al., 2017).

The relationship between policies, programmes, and budgets in public administration that are prominent in this regard should be strengthened by making it more functional.

How local administrations can provide the services that they are required to provide with the resources at hand is also a financial management issue. In that sense, local budgets are used as a tool for controlling how a manager exercises the budgetary power delegated to him/her. Another key function of a budget is to serve as a planning and management tool, guiding managers regarding the order of priority by which services will be provided and the future cost of decisions made today. It can perform this function only if an effective performance program is implemented as part of the implementation of a performance-based budget as a continuation of the strategic plan (Yılmaz et al., 2017).

Figure 3- Organizational Financial Management Cycle



Source: Yılmaz, Emil, Kerimoğlu, Local Government Finance, 2017

Associating the plans, programmes, and budgetary processes and documents prepared at the institutional level and SDGs, and hence VLR reports, are of critical importance in terms of the localization of the SDGs. The issue of localization, with a focus on local administrations which are key stakeholders of Sustainable Development Goals, is regarded as significant in the process based on the following premises:

- SDGs cannot be resolved merely through international treaties or decisions taken and policies implemented at the central government level.
- There are many obstacles to the achievement of SDGs; non-income poverty, inequalities etc. can be overcome by actively involving local administrations in the process.
- 65% of SDG targets require policy development, decision making and implementation at the local level.
- Cities face many challenges in societal, economic, social, political and environmental terms and therefore, have a very suitable infrastructure for SDGs. The main causes of such challenges include the rapid growth of the urban population.
- It is projected that by 2050, the world population will reach 9.8 billion, 68.4% or 6.7 billion of which will live in cities; it seems inevitable that two-thirds of the world population will live in cities.
- The consequences of such rapid urbanization will manifest themselves with problems increasing at the same speed. In this regard, it is clear that global targets cannot be achieved without prioritizing development in human settlements at every scale.
- Established habits and norms of individuals and communities require change.

A look at municipal applications in the selected countries indicates that the process in many local administrations is carried out with municipal ownership and the coordination of the units within the municipality.

In the case of Barcelona in Spain, the work prepared for building and strengthening alliances with citizens, stakeholders, the private sector, and other public administrations on the path to the SDGs was led by the Technical Board for Strategic Planning. The general framework of the document was set to align existing strategic plans with the SDGs, and assign tasks to units by ensuring cooperation with municipal units, and monitoring the process. No connection was established with the VNR and national sustainable development. The international relations and strategic management unit of Buenos Aires Municipality in Argentina took part in the preparation of the VLR which was prepared fully within the Buenos Aires Municipality.

In the City of Bristol, UK, the report was drawn up by university institutes and a group of stakeholders pursuing a special purpose called “Bristol Sustainable Development Alliance,” sponsored by the City of Bristol, supported the VLR process. The City of Kitakyushu in Japan used the template developed by Japanese Institute of Global Environmental Strategies (IGES), which is based on the UNDESA handbook, for the preparation of the VLR and IGES cooperated with Kitakyushu Municipality, which is currently taking part in the national SDG Global Future Cities Project whereby municipalities are selected as case studies and an experiment area for the sustainable implementation of policies.

The VLR model used by Los Angeles Municipality in the USA was partly based on the UNSG model. The report was mainly regarded as a political tool for the mayor's agenda. UNDESA guidelines were taken as a basis for the preparation of the VLRs. The reports were drawn up by the NYC Mayor's Office for International Affairs, which included the involvement of several municipal agencies, in partnership with the NYC Mayor's Offices of Operations and Climate Policy and Programs as authorized agencies.

An assessment of three reports prepared in our country shows that no link was established between the VLR and the strategic plans and programmes of the municipality or the institutions representing the city, with the exception of Sultanbeyli. The report drawn up for Sultanbeyli, Istanbul established a link between the VLR and the municipality's plans and programmes while its relationship with its budget was considered to be an area needing improvement.

As regards the Izmir case, the report did not analyze the relationship between the municipality's targets and goals outlined in its strategic plan and the objectives laid down in the VLR. In that sense, it was concluded that the main point of discussion should be making the right choice about what the organizational preferences should be with regard to the convergence of the VLR reports drawn up at the local level with the city's SDGs.

#### **Recommendations:**

- Establishing a connection with SDGs in all plans prepared by the local administration (reflecting SDGs in plans and VLRs to guide in that regard) and a structure to be established within the municipality to handle the process with strong commitment from the senior management
- Ensuring alignment for establishing a connection between indicators and the targets and goals outlined in the strategic plans of the municipality(ies) for determining VLR goals and objectives.
- Carrying out alignment efforts with the plans of other institutions in the province/district
- Producing a resource framework for the SDGs, based on performance programmes and budgets
- Developing an infrastructure for further efficient monitoring of the process through alignment with budget and activity reports (performance objectives and activities).
- Conducting a gap analysis with the guidance of SDG and developing a prioritization process.

## **4.5 Integration with Central Management Processes and VLR-VNR Relationship**

Local review reports are expected to be compatible with the main policy areas and priorities at the national level. The guidance of the central documents created in the policy-making process, in particular, is of critical importance for the holistic implementation of the targets. While such a sensitivity varies depending on the forms of government of countries, it is more prominent in countries with a unitary government system.

It was observed that the VLR report drawn up by Barcelona Municipality in Spain does not have a connection with the VNR and national sustainable development. It was determined that reports for Los Angeles and New York in the USA are not structured to ensure integration with the national process. There is no national process in the USA that would report to the HLPF from the perspective of national sustainable development and the VNR.

In the second group of countries, it was observed that the Helsinki case in Finland has a structure that can set an example for alignment with the central government. There is currently no concrete framework regarding the relationship between the VNRs, which have been drawn up at the national level in our country, and the VLR.

The Basic Principles of Sustainable Development Goals are listed as follows:

- They require a multidimensional approach; a perspective encompassing all segments of society where social, economic, and environmental areas intersect
- Need for a multi-layered perspective on local and global issues and challenges, integrated at the national and local level
- Designing a measurable mechanism with a view to monitoring actual progress, drawing lessons, and developing recommendations

As regards the Follow-up and Review System of the 2030 Agenda, the UN High-Level Political Forum is responsible for following up on and reviewing the 2030 Agenda. Countries present their Voluntary National Review Reports (VNR), which they compile with regard to their progress, on this forum. This process is coordinated by the Strategy and Budget Department under the President's Office in Turkey. Producing data on indicators and their coordination as well as the international process for indicators and monitoring at the central level is monitored by TURKSTAT.

**Recommendations:**

- The central government's VNR should provide a framework for the VLRs and model its complementary aspect clearly
- Emphasizing the potential contributions of local administrations in the VNR, by providing a clear reference to the VLRs
- The central government should draw up a guide concerning the VNR-VLR relationship and provide support for local administrations, particularly for capacity building
- Approximating the VNR and the VLRs in terms of the SDGs in the structure established by the Programme Budget system, which has been set into motion in central agencies.

#### 4.6 Localization of SDG Targets and Indicators:

Common targets are required to achieve sustainable development goals. The level to the extent which those targets are achieved will depend on the development of an indicator system. A total of 169 targets and 231 indicators were defined under 17 goals in order to ensure the applicability and traceability of the 2030 Agenda and its SDGs. These indicators are expected to be disaggregated by income, sex, age, race, ethnic origin, migration status, disability, and geographical location if and when it is possible and meaningful.

While it is initially assumed that local administrations would mostly focus on SDG 11, they play a role in almost all SDGs; however, their tasks are distributed among different management levels. Local administrations have a relatively limited role regarding certain issues such as SDG 3 Good Health and Well-Being, SDG 4: Quality Education which creates problems concerning how local administrations should assess the targets in those areas in an inclusive VLR and requires the localization of the SDG

targets. Another localization requirement is for local administrations in Turkey to have strategic plans in place that already the targets and indicators. Such plans that structurally focus on service areas occasionally differ from the SDG structure containing 17 goals.

There seem to be different approaches to the localization of the targets in the three VLRs reviewed. The Karatay VLR was loyal to the UN targets, and the practices that fall into this framework and mostly cover municipal activities were analyzed under the related target. This structure led to the consolidation of the activities carried out by the municipality under the SDGs.

The Izmir VLR seems to be reviewing the UN targets and attempting to ensure alignment with local strategies. It is seen that the targets are rephrased depending on approaches and priorities at the local level. For example, the UN target “Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning” was localized as “11.a Support positive economic, social and environmental links between Izmir Historical City Centre, Izmir basins (Gediz, Bakircay, Kucuk Menderes and Yarimada) and peri-urban Izmir by strengthening the National and local development planning activities in Izmir”. Here, the basin-centred approach, which is also included in the overall strategy of the Izmir VLR report, was also integrated with the target. It is observed that care was taken not to deviate from the substance of the UN targets in the Izmir VLR.

While the Sultanbeyli VLR is also based on the UN targets, it forms a target structure which takes national context and local administration functions into consideration. As an example, UN target 11.1 “By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums” was localized as “Ensure access for all to adequate, safe and affordable housing by converting existing risky buildings”, partly based on guidance derived from the 2019 VNR for Turkey. Here, the national and local strategy seems to be included in the goals. It can also be said that an activity-centred target structure, which steers the municipality’s actions, has been formed.

A similar approach was adopted with regard to the selection and localization of indicators. Availability and accessibility of local data, however, is another key factor shaping indicators used in all VLRs.

### **Recommendations:**

All public agencies in Turkey, particularly municipalities, carry out and monitor their activities through a target/indicator system. This form of planning and work, which is largely adopted by said entities, is methodologically aligned with the SDG structure. Thus, the integration of the two systems (SDG and strategic planning) will facilitate implementation and monitoring from the perspective of local administrations. This alignment should be assessed in two directions: Reflecting the priorities and targets laid down in strategic plans in the VLR plans, while filling the gaps related to sustainable development goals in strategic plans.

Establishing this link would require analytic efforts for which two methods may be proposed.

The first method is an SDG-based approach. National priorities and policies on each SDG are reviewed in this approach. Development plans, medium-term programs, and sector-specific strategy documents provide guidance in that regard. The distinction between roles and responsibilities at the local/national level and the legal framework is taken into consideration. In addition, VNR reports demonstrate the link between national policies and the SDGs. Basin-centred strategy documents, if any, are taken into

account. Later, the link between plans devised by the municipality and other agencies providing services at the local level and the SDGs is analyzed and targets and indicators are matched and localized.

The second method is based on theme/sector/service area. Planning at the organizational level is based on service areas in Turkey. Targets, indicators, and data are mostly developed on that basis. Analytic studies are conducted to ensure that there is a link between the related theme/sector/service area with sustainable development. In localizing targets and indicators, strategies focusing on service areas are reflected in VLR reports alongside the UN target indicators.

These localization methods may be used hand-in-hand depending on the nature of the SDG area. Making these choices at the preparatory phase, however, would facilitate the development of a consistent and meaningful target-indicator structure.

## 4.7 Data Infrastructure, Monitoring and Evaluation

As is the case with other countries, gathering data at the local level in Turkey is more challenging than at the national level. A part of statistical data collected at the national level cannot be disaggregated at regional-provincial-district levels. There are cases where sample-based statistics issued by TURKSTAT do not provide reliable data at the local level. Generating statistical data requires considerable technical knowledge and entails a high cost. The inability to access statistical data at the local level was one of the main problems encountered during the review of the three VLRS.

The approach adopted in the Izmir VLR in order to overcome this problem was to develop indicators based on existing or obtainable data. As an example, the UN indicator “16.1.1 Number of victims of intentional homicide per 100,000 population, by sex and age” was localized as “16.1.1 Number of victims of armed violence in Izmir”. Other examples of localization included “12.5.1 Waste production (quantity of per capita waste in kg)”, which can be provided by the municipality more easily, and “12.5.2 Quantity of waste collected and disposed of by local administrations” used in place of “12.5.1 : National recycling rate, tons of material recycled.” According to the UCLG Guidelines, this is a method frequently used for the adaptation of indicators at the local level. However, the point to consider in such an adaptation is the risk of severing the link between goal-target and indicators. The question “What do we want to measure?” is more significant than the question “What data do we have in that field?”. Selecting the right indicator, even if it is not currently available, and making progress in collecting data over time would lead to more meaningful results in the VLR process.

The Sultanbeyli VLR is more inclined to remain loyal to the UN and VNR indicators. Some indicators were included in the VLR even if no data was available. It was stated that there were efforts to provide that data. Some indicators were based on existing indicators, similar to the case in the Izmir VLR. As an example, “Number of buildings included in urban regeneration” was used as an indicator instead of “11.1.1 Proportion of urban population living in slums, informal settlements or inadequate housing.” Surveys were adopted as an approach to gathering data in the Sultanbeyli VLR. Perceptions of citizens and institutions were measured through surveys related to all SDGs. This approach is regarded as an efficient method aimed at measuring the progress toward the SDGs by complementing concrete data with perceptual ones.

A very limited number of indicators was used in the Karatay VLR due to the difficulties in accessing data. The indicators selected are based on the outcome of activities and official statistics produced by the municipality.

Local administrations in Turkey prepare a strategic plan and performance program. Monitoring the outcomes of such plans and programmes requires the development of indicators. In that context, activity reports establish deliveries based on indicators. Data identification and collection is a part of the process. Indicators related to sustainable development goals and indicators for institutional plans and programmes have commonalities at certain points. During the review of the three VLR processes, it was observed that an attempt was made to establish a relationship between the institutional plans of the municipalities and the SDGs. This connection was, however, mainly limited to the coordinating municipality and there were no sufficient connections with other institutions contributing to the city's sustainable development goals. In fact, other institutions that deliver urban services, other than the municipality, generate both statistical and administrative data. The indicators and data of regional/provincial organizations of the central government, the districts in the VLRs prepared by MMs, and the MMs in the VLRs prepared by metropolitan districts will be useful in developing a holistic approach.

It is also possible to access local breakdowns of some data reported at the national level. Some of the national statistics produced by TURKSTAT and some data from the Ministry of National Education and the Ministry of Health may be disaggregated at the provincial/district level. It was observed that coordinating teams had experienced difficulties in accessing that kind of data in the VLR reports reviewed.

It was stated during the meetings held with teams preparing VLRs that efforts would be initiated for establishing a monitoring system based on indicators. Yet, translating the data collected from different institutional sources and that contain significant differences in qualitative terms into a data system requires considerable experience and effort. Izmir has an "open data portal" initiative for this purpose. Further effort is required to establish monitoring systems in the implementation period of VLRs. Supporting such efforts at national and international levels would accelerate the process of developing monitoring structures.

**Recommendations:**

- Provision of data concerning the VNR in Turkey was undertaken by TURKSTAT, which significantly increased TURKSTAT's capacity to identify data related to the SDGs, establish data standards, and collect data. It is assumed that this capacity will play a key role in VLR preparation too. In that context, provision and standardization of statistical data needed at regional, provincial, and district levels would strengthen VLR processes.
- The fact that sufficient data related to SDG targets and indicators at the local level leads to the utilization of data-based indicators instead of indicators that would correctly measure sustainable local data. To ensure actual contribution by VLRs, targets and indicators should be established independent of the existence of data. Later, the need for data should be defined and steps should be taken for the provision of relevant data.
- It is an important issue to identify missing data and address in VLR reports how to remedy it. By doing so, it is possible to offer correct guidance for VLR reports to be prepared for the same city and other cities in the future.

- Regular provisions of data about sustainable development require the establishment of continuous coordination structures. Data collected by institutions that only offer public services is also available in addition to the statistical data in VLRs. There is a need for city alliances and descriptions of responsibility to combine this data and create monitoring processes.
- VLRs should not be considered as studies in which development is only monitored and reported based merely on certain indicators. While temporal changes on an indicator basis are important in demonstrating progress towards sustainable development, they are not sufficient. It is necessary to comprehend the reasons for positive or negative changes in SDGs at the local level, which is only possible through a detailed evaluation. Making an assessment of priority areas, in compliance with DAC (compliance, efficiency, effectiveness, impact, sustainability), will help focus on the right objectives through the implementation of the right approaches for the city resources.

## 4.8 The Structure and Content of VLR Report

While no mandatory structure has been defined for VLR reports, they should be expected to include certain elements. It is considered essential for efforts that the possible content of a report should include the following sections in line with the document titled “Global Guiding Elements for Voluntary Local Reviews (VLRs) of SDG implementation.”

1. Foreword
2. Summary
3. Introduction
4. Process and methodology of VLR preparation
5. Developing policies and the environment for SDGs
  - a) Relations with the national government for SDG implementation
  - b) Ensuring ownership of SDG and VLR
  - c) Associating SDGs with local planning
  - d) Leave no one behind
  - e) Institutional mechanisms
  - f) Structural problems
  - g) Status of progress in goals and targets
6. Implementation methods
7. Result and next steps
8. ANNEXES

Works undertaken in connection with a report and its content were developed as proposed below. This approach is particularly aimed at ensuring that the content of the report mostly focuses on targets and indicators.

### **Proposed Content**

## Foreword

### Executive Summary

1. Introduction
2. Process and methodology of VLR preparation
3. Developing the environment for SDGs
  - Ensuring ownership of SDG and VLR at the provincial/district level
  - Association of national government policies and plans with the SDGs selected at the local level
  - Associating SDGs with provincial/district plans and programmes at the local level
  - Leave no one behind in the structure
4. Setting goals and targets at the provincial/district level
  - Current situation analysis
  - DG-based association of institutions' plans and programmes
  - Inter-institutional coordination model
  - Localized targets and indicators
  - Monitoring and Evaluation structure
5. Road map for the following period

A summary of the content, the headings of which are given above and which is anticipated to be incorporated into VLR document structure, is presented in Annex-3. A look at the VLRs reviewed suggests that the Sultanbeyli VLR follows this structure. These headings were significantly covered in the Izmir VLR, as well. The Karatay VLR does not sufficiently cover the heading "Developing policies and the environment for SDGs" and the connection between the SDGs and current policies is not explained in the document (Table-2).

Table 2-Alignment of the VLRs with the UN-DESA VLR Format

UN-DESA VLR Headings	Izmir VLR	Sultanbeyli VLR	Karatay VLR
<b>Foreword</b>	Mayor's foreword, emphasis on participation	Mayor's foreword, emphasis on local-national and international cooperation for development	Mayor's foreword, emphasis on sustainability projects
<b>Summary</b>	-		-
<b>Introduction</b>	Introduction of the city	Introduction of the city, definitions of SDG and VLR	Introduction of the city and SDGs, works carried out and the process
<b>Methodology</b>	Organizational structure, definition of the process and participation, covering all SDGs, description of the basin approach, selection of priority areas: Culture, Human Rights, and Digital Democracy	Advisory board, covering all SDGs, deciding goals and indicators, collection of data through surveys	Covering all SDGs
<b>POLICIES</b>			
-	COVID agenda and policies	-	-
<b>Link to the national government</b>	There is no reference to this matter	Coordination with the VNR goals for each goal	-
<b>Ensuring ownership</b>	Even though it is not addressed in a separate section, it is explained in different parts of the document	Information about campaigns and promotion	-
<b>Link to local planning</b>	Establishing a link with Izmir MM's SP	P and PP matching table	-
<b>Leave no one behind</b>	It is not examined as a separate section	It is addressed separately under each target	-
<b>Institutional mechanisms</b>	Mechanisms such as the Sustainable Urban Development Network, Izmir Provincial Economic Development Coordination Council, and	Contributions made by stakeholders (governor's office, Izmir MM, NGOs) are evaluated and an organizational chart of the city's administration is	-

	district sustainability offices are viewed	provided	
<b>Structural problems</b>	The data issue is underscored and “Open Data Strategy” and “Open Data Portal” are offered as a solution	The data issue and coordination problems are addressed	-
<b>Progress on Goals and Targets</b>	The goals are addressed at the local level and examples of best practices are provided	It is reviewed for the targets with global, national, and local connections	Activities related to UN goals are evaluated without indicators
<b>Implementation Methods</b>	Basin-centred approach, priority areas	The next steps and gains are evaluated	-
<b>Conclusion and next steps</b>	-		-

The main section of voluntary review reports explains how the SDGs are addressed. The meaning of sustainable development goals at the local level and how the progress toward those goals should be measured. It was observed that different approaches had been adopted in the three VLRs reviewed.

Independent sections were allocated for 17 SDGs in the Izmir VLR. What the SDG means for the city was explained in each section with a summary of the city’s status regarding the specific sustainable development goal and examples of best practices. It is observed that the SDG list was followed with regard to sub-targets to the extent possible and those targets were rephrased depending on the city’s priorities. Progress made toward targets is explained based on selected indicators. It is observed that the existence of data produce a significant effect on the selection of indicators.

In the Sultanbeyli VLR, the review focusing on sustainable development goals was presented in a structure establishing links with global, national, and local goals. This structure is a good example in terms of the coordination of local-level with high-level goals. Indicator tables aim at monitoring the current situation concurrently with the anticipated progress and connecting data sources and indicators. Even though the goals for 2030 have yet to be established in most of the cases, it is assumed that they provide a basis for VLRs to be drawn up later.

Relevant UN goals were directly included in the Karatay VLR. The report does not contain indicators, but graphs showing progress in cases when relevant data was available. Activities concerning targets are highlighted in related sections.

*Table 3-Review Structure of VLRs Examined Regarding Goals and Targets*

Izmir	Sultanbeyli	Karatay
Sustainable Development Goal	Sustainable Development Goal	Sustainable Development Goal
An explanation of the goal	Institutions concerned	UN targets
Best practice	Current situation	Explanations and activities
Sub-targets (those suited to the city were selected and rephrased)	Perception of district (the outcome of the survey of citizens and institutions)	
Indicators selected for sub-targets (expressed depending on the city and the availability of data)	UN target 2019 Turkey VNR target Sultanbeyli target	
Explanations concerning indicators, development status, and graphs	Explanation of the target Target indicators (a table comprising current situation, target value, explanations, and data source)	
Examples of best practices		

**Recommendations:**

- Analyses related to the SDGs at the local level constitute the most important part of VLR reports. Those sections focus on how targets and indicators are localized, the current situation in this

regard, expectations of progress, and the actions taken. While the UN-DESA VLR format offers a structure for the whole report, it does not propose any model regarding how the SDGs should be analyzed. VLRs prepared across the world, however, provide an example of this issue. The first examples of VLRs in Turkey establish a standard for local administrations that will prepare VLRs in the future. As an example, the approach adopted in the Izmir VLR regarding analysis or the Sultanbeyli VLR provide an example regarding global-national-local connections. Setting up a standard structure regarding the content of goals and indicators may be proposed for Turkish local administrations.

- In one of their dimensions, the VLR process and report are a baseline study to ensure local sustainable development. Thus, VLRs should analyze shortcomings and problems in addition to achievements. If VLR reports include problems identified, they would guide both VLR reports to be drawn up in the same area and other local administrations intending to prepare VLRs.
- VLR reports may be expected to include more analytic evaluations. The involvement of academia and experts working in fields related to sustainability would strengthen the analytic aspect of VLR reports.
- Demonstration of implementation methods and approaches developed/to be developed would contribute to the process of shaping VLRs not only as a situation assessment regarding sustainable development, but also as an implementation and planning tool. Integrating these methods and approaches with the Turkish government system would enhance the effectiveness of implementation. The inclusion of tools developed in reports would strengthen the learning effect.

## 5. CONCLUSION

Izmir MM, Sultanbeyli Municipality, and Karatay Municipality have prepared their first VLRs and hence played a leading role in ensuring sustainable development at the local level in Turkey. VLR reports drawn up contain many elements that would set a good example for other cities. Examples of best practices, the problems encountered and their proposed solutions, the experiences gained and lessons learned may provide guidance for VLRs to be prepared in the future.

Support provided by the UCLG and UN agencies has made significant contribution in the preparation of these VLRs. Turkey's preparation of a VNR has motivated local administrations. Continuation of this support and guidance at the level of both national and international organizations is important in that it will provide a stimulus for more local administrations to conduct voluntary reviews.

Cities that prepare VLRs must be supported during the implementation period. Success stories about sustainable development in those cities would be a motivating factor for all the parties.

While present VLR guides offer an important framework for VLR processes, those guides need to be improved. Expectations of VLRs should be defined more clearly and comprehensive guides containing tools for implementation should be developed for local administrations.

## Bibliography

Ciambra, A. (2020). Guidelines for Voluntary Local Reviews Volume 1.

Koike, H., Ortiz-Moya, F., Kataoka, Y., & Fujino, J. (2020). SHIMOKAWA METHOD FOR VOLUNTARY LOCAL REVIEW.

Masuda, H., Okitasari, M., Morita, K., Katramiz, T., Shimizu, H., Kawakubo, S., & Kataoka, Y. (2021). SDGs mainstreaming at the local level: case studies from Japan. *Sustainability Science*, 16(5), 1539-1562.

Ortiz-Moya, F., Koike, H., Ota, J., Kataoka, Y., & Fujino, J. (2020). State of the Voluntary Local Reviews 2020: Local Action for Global Impact in Achieving the SDGs.

Pipa, T. (2019), Shaping the Global Agenda to Maximize City Leadership on the SDGs - The Experiences of Vanguard Cities.

## ANNEXES

### Annex-1 Voluntary Review Survey

Full Name:
Institution:
Position:
1. Do you have any knowledge of Sustainable Development Goals-SDGs?
<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Is your agency carrying out any work/project, etc. in this scope? If your answer is yes, what are they?
3. Were you familiar with Voluntary Local Review-VLR reports prior to this survey?
<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Have you contributed to the Karatay VLR report?
<input type="checkbox"/> Yes <input type="checkbox"/> No
5. How did you contribute and in what fields?
6. What methods did you employ for maintaining your cooperation with Karatay Municipality in connection with the VLR?
<input type="checkbox"/> Stakeholder Meeting <input type="checkbox"/> Focal Group Meetings <input type="checkbox"/> Collaborative Work <input type="checkbox"/> Provision of Data/Information <input type="checkbox"/> Other (please explain): .....
7. If you have contributed to VLR or SDG efforts, what are your suggestions for receiving such contributions in a more efficient and inclusive context?
8. Please specify other issues that you would like to mention.

### Annex-2 Institutions Interviewed in Voluntary Local Review Meetings and that Participated in Workshops

#### Institutions Interviewed in Izmir Voluntary Local Review Meetings

- Izmir Citizens' Assembly
- Izmir Sustainable Urban Development Network (IZSGKA)
- Izmir MM
- Izmir Development Agency
- Karşıyaka Municipality Sustainable Development Office
- Karşıyaka Municipality
- Izmir Provincial Directorate of the Ministry of Environment, Urbanization and Climate Change
- Izmir TURKSTAT

#### **Institutions that Participated in the Workshop as Part of Izmir Voluntary Local Review Meetings**

- Izmir Sustainable Urban Development Network (IZSKGA)
- Izmir MM

#### **Institutions Interviewed in Karatay Voluntary Local Review Meetings**

- Karatay Municipality

#### **Institutions that Participated in the Workshop as Part of Karatay Voluntary Local Review Meetings**

- Konya ISKUR
- Karatay District National Education Directorate
- KONES Handicraft Co-operative
- Konya Citizens' Assembly
- Karatay Provincial Agriculture and Forestry Directorate
- Konya MM / Transportation Department
- Selçuk University
- Konya Provincial Employment Directorate
- Konya Provincial Environment, Urbanism, and Climate Change Directorate
- South Central Anatolia Clean Air Center Directorate
- Konya Provincial Population and Citizenship Affairs Directorate
- Konya Provincial Directorate for Relations With Civil Society Governor's Office
- Karatay Youth Assembly
- Karatay Veterinary Affairs Directorate
- Konya Provincial Directorate of Migration Management

#### **Institutions Interviewed in Sultanbeyli Voluntary Local Review Meetings**

- Sultanbeyli District Governor's Office
- Sultanbeyli Municipality

#### **Institutions that Participated in the Workshop as Part of Sultanbeyli Voluntary Local Review Meetings**

- Sultanbeyli District National Education Directorate
- Sultanbeyli District Youth and Sports Directorate
- Sultanbeyli District Governor's Office Clerical Section
- Refugees and Asylum-seekers Aid and Solidarity Association
- IGDAS
- SUISKAD
- Sultanbeyli District Office Directorate
- Sultanbeyli Social Assistance Foundation
- Sultanbeyli Social Services Center Directorate

- Turkish Red Crescent
- TURKSTAT
- Sultanbeyli Humanitarian Relief Foundation
- Sultanbeyli Municipality
- Sultanbeyli District Agriculture and Forestry Directorate

## Annex-3 Proposal on Structure and Content of UN-DESA VLR Report

While no mandatory structure has been established for VLR report, these reports should be expected to include certain elements. The structure for the possible content of the report is proposed to include the following documents in line with the document entitled “Global Guiding Elements for Voluntary Local Reviews (VLRs) of SDG implementation<sup>4</sup>.”

### **Foreword**

The foreword is useful for a governor, mayor, or another senior official to demonstrate how Sustainable Development Goals are perceived institutionally, and the commitment to the implementation and monitoring of the SDGs. In this part of the text, a connection may be established between short-, medium-, and long-term plans and strategies and the SDGs in addition to the city’s long-term vision. This can also be characterized as a political commitment to concrete actions. The foreword may underscore major achievements or challenges observed in SDG implementation so far.

### **Summary**

In this section, key messages of the report such as success stories, challenges, and lessons learned, including factual information, are outlined in one or two pages. This section may demonstrate efforts made for mobilizing all stakeholders in the VLR process and for the SDG. In addition, it may address how the principle to “leave no one behind” as well as human rights, non-discrimination, and gender equality is implemented. It may refer to implementation tools (financing, technology, increasing capacity, data, etc.). A framework may be established for cooperation between the central government, other local administrations, and cities and exchange of opinions with stakeholders such as NGOs and research institutes

### **Introduction**

The introduction section may include a brief description of the city’s local characteristics. It may explain why the VLR process has been undertaken and the main benefits expected of the process. Progress made toward the SDGs as well as the link between the VNR and the VLR may be explained. Institutional mechanisms and main strategies may also be highlighted in this section.

### **Process and methodology of VLR preparation**

This section should provide information about the methodology used for the preparation of the VLR. The unit responsible for coordinating the process (Governorship, Mayor’s Office, a working group, a multi-stakeholder team tasked with the preparation of a draft), authorization, and steps taken should be explained. If priority has been accorded to some SDGs, the process leading to that decision may be explained. It should also outline steps taken for the participation of local stakeholders in the content and VLR design. Participating organizations may be listed in this section or in the annex to the report. This section may also explain how data used was collected from different actors with reference to the localization of SDG indicators. Issues related to access to information and transparency may be addressed in this section.

### **Developing policies and the environment for SDGs**

---

<sup>4</sup> [https://sdgs.un.org/sites/default/files/2020-10/GlobalGuidingElementsforVLRs\\_FINAL.pdf](https://sdgs.un.org/sites/default/files/2020-10/GlobalGuidingElementsforVLRs_FINAL.pdf)

1. **Relations with the national government for SDG implementation:** The report should describe how the relationship and dialogue between the local administration and the national level will be established. Connection between the VNR and the VLR and joint implementation efforts may be included in the report.
2. **Ensuring ownership of SDG and VLR:** This section may provide an idea about actions taken for raising public awareness. Promotional campaigns and events organized for the purpose of ensuring the involvement of different groups in the implementation of the SDGs may be delineated. Activities targeting disadvantaged groups should be explained.
3. **Associating SDGs with local planning:** Relationship between strategic plans, programs, thematic strategies and the SDG may be outlined in this section. In that context, a gap analysis may be done and shortcomings and steps that need to be taken may be addressed. Financial framework for the SDGs and monitoring and evaluation structures may be explained.
4. **Leave no one behind:** This section may demonstrate how the principle to “leave no one behind” is applied. How those who lag behind others are taken into consideration in policies. Actions aimed at the elimination of inequalities may be explained.
5. **Institutional mechanisms:** Implementation and coordination mechanisms developed for effective SDG management may be delineated. It may also show how different stakeholders are engaged in this process.
6. **Structural problems:** Issues such as potential differences between the administrative boundaries of the municipality and functional urban area, external peripheral effects, the delegation of the central government’s powers, coordination, and competence as well as proposed solutions may be discussed in this section.
7. **Status of progress in goals and targets:** Cities and regions are encouraged to present a progress analysis regarding all 17 Sustainable Development Goals even if there is missing data. Cities may be more focused on certain priority goals and targets. If there is no data, the VLR may evaluate if basic data is available and how the organization will perform monitoring. Localized goals about the subject as well as progress in the future should be emphasized. Evaluations of the targets may tend to explain tendencies, achievements, challenges, problems encountered, and lessons learned. Examples of best practices and potential solutions may be discussed.

### **Means of implementation**

In practice, local administrations may be confronted with problems different from those encountered by the central government. This section may include existing national and local financial resources, the ability of local administrations to increase local resources, allocation and additional requirements for successful implementation, technology, and practices related to capacity development and data gathering. Cooperation, best examples, and funding activities may be included.

### **Conclusion and next steps**

Based on the outcome of the review, the VLR may briefly outline what steps are planned for improvement. VLR review process may be evaluated and concrete steps, which are needed, may be defined. This section may be considered to be an invitation for constant interaction between local administrations and stakeholders. Subsequent VLR process and monitoring and evaluation issues may be addressed.

## **ANNEXES**

It would be beneficial if local administrations include statistical data in their VLR reports. How those data are defined and data collection methodology may also be explained in the annex. It is recommended that data is disaggregated by sex, age, and similar factors. The organization, which prepares the VLR, may also want to provide certain reports received from stakeholders as an annex.

**Disclaimer:** Local Administration Reform Phase III (LAR Phase II) is funded by the European Union under Pre-Accession Financial Assistance. The beneficiary of the Project is the Republic of Turkey Ministry of Interior and Ministry of Environment, Urbanization and Climate Change. The Central Finance and Contracts Unit is the contracting authority of the Project. Technical assistance for the implementation of the Project is provided by the United Nations Development Programme. The content of this report does not reflect the official opinion of the European Union and UNDP. Responsibility for the information and views expressed in the report lies entirely with the authors.

